

To: Finance and Audit Scrutiny Committee – 21 April 2021

From: Audit and Risk Manager

Subject: Interim Internal Audit Progress Report

Introduction

At the Finance and Audit Committee meeting of 30 September 2020, Members, concerned for the impact of the Coronavirus Pandemic on Internal Audit's ability to complete the Audit Plan, asked for interim updates on progress.

It was agreed that these updates would mirror an oral presentation in terms of style, format and content.

Latest Update

I am delighted to report that Internal Audit has completed the Audit Plan. This includes the IT audits assigned to our IT audit contractor, TIAA - among those audits a review of Cyber Security. In fact, for the first time that I can recall, the team has 'over-completed' the Plan, adding another audit - a specific review of 'Public Health Funerals', of all topics - when one member of the team found themselves ahead of schedule.

The achievement in this extremely challenging year is testament to the dedication of the team and the contractor and proof of how hard they have worked. There is no doubt that productivity is impacted by working from home, especially for Internal Audit's line of work. The team has had to work extra hard to try to compensate for less efficient working arrangements and less 'organic' working relationships (e.g. other team members and auditees not being readily available for quick but important consultations).

Credit must also go to the staff whose functions were audited for enabling the audits to be undertaken. The working conditions have not been easy for colleagues either meaning that, in many cases, audits have been even less welcome than usual. Persistence from the audit team and co-operation from staff – and professionalism from both - has enabled any barriers to be overcome.

The usual detailed quarterly report on progress confirming the above headline points will be next provided to the Committee on 26 May.

Richard Barr
Audit and Risk Manager
April 2021.