

---

**Report to:** Governance and Audit Committee

**Date:** 18 March 2021

**Subject:** **Internal Audit Progress Report**

---

**Director(s):** Angela Taylor, Director, Corporate Services

**Author(s):** Bron Baker, Head of Internal Audit

---

## **1. Purpose of this report**

- 1.1. To ask members to consider the contents of the report and supporting appendices detailing progress against delivery of the current internal audit plan and to approve the proposed audit plan for 2021/22.

## **2. Information**

### **Audit Delivery for 2020/21**

- 2.1 As the Committee is aware, the internal audit team made advice and guidance, particularly in relation to Mayoral Combined Authority (MCA) readiness, a major priority for the greater part of the 2020/21 plan year. Updates on this work are contained in Appendix 1.

### **Completed reviews since the last Governance and Audit Committee**

- 2.2 This work has, however, for the final two quarters been balanced with more assurance and compliance pieces. There are a number of reviews currently in progress with two finalised reports to share since the last Governance and Audit Committee meeting. These cover Adult Education Budget procurement and Climate Change. Further details on the outcome of this work is included in Appendix 1.

### **Customer Feedback**

- 2.3 Feedback on the advice and guidance work for MCA readiness will be sought at the end of the plan year and due to the fact that feedback reports for the recently completed assurance reviews are not yet due back, there is no update to share at this point.

## **Fraud/ Whistleblowing/ Money Laundering**

- 2.4 There have not been any further whistleblowing referrals since the last report and the external fraud referral first highlighted in the November set of Committee papers is still currently under investigation. Total numbers for the year remain as reported to the last Committee which is confirmed in the progress update at Appendix 1.

## **Proposed Audit Plan for 2021/22**

- 2.5 Internal Audit have completed the proposed audit plan for next year and this is included in Appendix 1 for the Committee to review and approve.

## **3. Financial implications**

- 3.1 The plan has been developed in line with current budgeted resourcing, but should any significant changes need to be made during the plan year, resources will be reviewed accordingly.

## **4. Legal implications**

- 4.1 None.

## **5 Staffing implications**

- 5.1 None.

## **6. External Consultees**

- 6.1 No external consultations have been undertaken.

## **7. Recommendations**

- 7.1 That the Committee consider the internal audit progress to date.
- 7.2 That the Committee review and approve the proposed internal audit plan for 2021/22.

## **8. Background Documents**

None.

## **9. Appendices**

Appendix 1 – Internal Audit Progress Report March 2021