
Report to: Governance and Audit Committee

Date: 22 July 2021

Subject: **Internal Audit Progress Report**

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1. Purpose of this report

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

2. Information

Audit Delivery for 2021/22

- 2.1 Work against the plan for 21/22 is now underway following a short delay while the Audit Team concluded the assurance work for 20/21. This was as a result of primarily undertaking advisory work and providing some operational support in the initial stages of the year due to the Covid crisis. Audit determined that it needed to do sufficient assurance/compliance work in the latter stages of the year to allow for a balanced audit opinion that was not limited due to scope.
- 2.2 There are reviews currently in progress on health and safety and contract management (looking in detail at some specific contracts) and work is underway to scope reviews on safeguarding and financial controls. The ongoing support to develop the assurance framework for the Adult Education Budget (AEB) programme is also continuing at pace.

Recruitment

- 2.3 Recruitment is in progress at the moment in relation to AEB with an initial focus on a Principal Auditor role and will be followed by further recruitment later in the year for auditors. This will ensure that provider assurances will be delivered in line with the AEB strategy and will, of course, add to the audit opinion for 21/22.

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 now concluded with no further action to take. Total

numbers for the year remain as reported to the last Committee which is confirmed in the progress update at Appendix 1.

3. Tackling the Climate Emergency Implications

3.1 There are no climate emergency implications directly arising from this report.

4. Inclusive Growth Implications

4.1 There are no inclusive growth implications directly arising from this report

5. Financial implications

5.1 None.

6. Legal implications

6.1. None.

7. Staffing implications

7.1 As identified above, recruitment is underway to resource AEB assurance work.

8. External Consultees

8.1 No external consultations have been undertaken.

9. Recommendations

9.1 That the Committee consider and note the internal audit progress to date.

10. Background Documents

None.

11. Appendices

Appendix 1 – Internal Audit Progress Report July 2021