

Report to Audit and Risk Assurance Committee

11 February 2021

Subject:	Internal Audit Progress Report as at 31 December 2020
Director:	Rebecca Maher Acting Section 151 Officer
Contact Officer:	Peter Farrow Audit Services and Risk Management Manager, peter_farrow@sandwell.gov.uk

1 Recommendation

- 1.1 Review and comment upon the Internal Audit Progress Report.

2 Reasons for Recommendation

- 2.1 To inform the committee of details of the matters arising from internal audit work undertaken between April and December 2020.

3 How does this deliver objectives of the Corporate Plan?

Internal Audit operates across the council and helps it accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.

4 Context and Key Issues

- 4.1 The Internal Audit Progress Report contains details of the matters arising from internal audit work undertaken between April and December 2020.



4.2 The purpose of the report is to bring the Audit and Risk Assurance Committee up to date with the progress made against the delivery of the 2020/21 Internal Audit Plan. The information included in the progress report will feed into and inform the overall opinion in the Internal Audit Annual Report issued at the year end.

4.3 It summarises the audit work undertaken between April and December 2020, this includes:

- the areas subject to review (auditable area)
- the level of audit need assigned to each auditable area (high, medium or low)
- the number and type of recommendations made as a result of each audit review.
- the number of recommendations accepted by management.
- the level of assurance given to each system under review.
- details of any key issues arising from the above.

5 Alternative Options

5.1 The purpose of the report is to inform the Audit and Risk Assurance Committee on progress against the 2020/21 Internal Audit Plan. As such, there is no alternative option.

6 Implications

Resources:	There are no direct resource implications arising from this report.
Legal and Governance:	Internal audit is a statutory service in the context of the Local Government Accounts and Audit Regulations (Amendment)(England) 2015. The Act states that: <i>“A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance”</i> . These Standards have been adopted by the council’s internal audit section.
Risk:	The agreed actions detailed in Internal Audit reports are designed to mitigate risks.



Equality:	It was not necessary to undertake an Equality Impact Assessment.
Health and Wellbeing:	There are no direct health and wellbeing implications from this report.
Social Value	There are no direct social value implications from this report.

7. Appendices

There are no appendices.

8. Background Papers

Internal Audit Progress Report as at 31 December 2020.

