

THURSDAY, 28 OCTOBER 2021

REPORT OF THE AUDIT MANAGER

INTERNAL AUDIT QUARTERLY PROGRESS REPORT - QUARTER 2

EXEMPT INFORMATION

None.

PURPOSE

To provide Audit & Governance Committee with internal audit's progress report for the period to September 2021 (Quarter 2).

RECOMMENDATIONS

1. That the Committee endorse the attached progress report.
2. That the Committee endorse the attached Audit Needs Assessment in relation to IT Audit Plan for 2021/2022.

EXECUTIVE SUMMARY

The Accounts and Audit Regulations require councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account Public Sector Internal Audit Standards and guidance.

Progress during Quarter 2 of 2021/2022 is contained and detailed in **Appendix 1** to this report.

During Quarter 2 a procurement exercise was undertaken to provide both general auditor and IT audit services. TIAA – Business Services were procured for the general audit work. As part of the procurement exercise in relation to IT audit services we asked E-Tec Business Services to also complete an Audit Needs Assessment in relation to the development of an IT Audit Plan for 2021/2022 and moving forward. This Audit Needs Assessment is shown at **Appendix 2** of this report.

RESOURCE IMPLICATIONS

None.

LEGAL/RISK IMPLICATIONS BACKGROUND

Failure to report would lead to non-compliance with the requirements of the Accounts and Audit Regulations and Public Sector Internal Audit Standards.

EQUALITIES IMPLICATION

None.

SUSTAINABILITY IMPLICATIONS

None.

BACKGROUND INFORMATION

None.

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LIST OF BACKGROUND PAPERS

APPENDICES

Appendix 1 Internal Audit Progress Report 2021/2022 (Quarter 2)
Appendix 2 IT Audit Needs Assessment