



**REPORT of  
DIRECTOR OF RESOURCES**

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**to  
PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE  
18 NOVEMBER 2021**

**INTERNAL AUDIT REPORTS: – PROGRESS; FOLLOW-UP OF RECOMMENDATIONS;  
COVID RESPONSE PLAN; PARTNERSHIPS AND FRAUD RISK ASSESSMENT**

**1. PURPOSE OF THE REPORT**

- 1.1 To present for consideration, comment, and approval by the Committee the following reports issued by BDO LLP, the Council's internal audit service provider
- Internal Audit Progress Report – November 2021 at **6a**;
  - Follow-up of Recommendations Report - November 2021 at **6b**;
  - Covid Response Plan Report– October 2021 at **6c**;
  - Partnerships Report– November 2021 at **6d**;
  - Fraud Risk Assessment Audit – November 2021 at **6e**.

**2. RECOMMENDATIONS**

That the Committee considers, comments, and approves the:

- (i) Internal Audit Progress Report – November 2021 at **6a**;
- (ii) Follow-up of Recommendations Report - November 2021 at **6b**;
- (iii) Covid Response Plan Report– October 2021 at **6c**;
- (iv) Partnerships Report– November 2021 at **6d**;
- (v) Fraud Risk Assessment Audit – November 2021 at **6e**.

**3. SUMMARY OF KEY ISSUES**

- 3.1 BDO LLP are the Council's contracted Internal Audit Service provider. The Partner, Mr. Greg Rubins, fulfils an equivalent role to that of Head of Internal Audit.
- 3.2 The Internal Audit Service is there to provide assurance to the Director of Resources, Management and Members of the adequacy of internal controls and checks in the organisation and to highlight any risks that the Council may be exposed to in its overall and day to day operations.
- 3.3 As such, Internal Audit is independent of Management and operates, performs to and is measured against The UK Public Sector Internal Audit Standards (PSIAS) issued by the Chartered Institute of Public Finance and Accountancy (CIPFA).
- 3.4 The reports attached from 6a to 6e will be presented to the Committee and discussed by Mr Greg Rubins or his representative on his behalf.

#### 4. CONCLUSION

- 4.1 This report together with the reports attached from 6a-6e allows the Committee to fulfil its remit of overseeing governance.

#### 5. IMPACT ON STRATEGIC THEMES

- 5.1 Internal Audit cuts across the delivery of all the Strategic Themes of the Council.

#### 6. IMPLICATIONS

- (i) **Impact on Customers** – any impact on customers will be highlighted with the reports in the appendices.
- (ii) **Impact on Equalities** – any impact on equalities will be highlighted with the reports in the appendices if it is within the scope of the audit work carried out.
- (iii) **Impact on Risk** – Any risks identified as a result of the findings of the internal audit work are highlighted with the individual reports and summarised in the Progress Update and Follow Up of recommendations reports.
- (iv) **Impact on Resources (financial)** – Same comment applies here as for Impact on Risk above.
- (v) **Impact on Resources (human)** – Same comment applies here as for Impact on Risk above.
- (vi) **Impact on the Environment** – Same comment applies here as for Impact on Risk above.

Background papers: None.

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