

Item: 6

Monitoring and Audit Committee: 11 November 2021.

Internal Audit Plan – Progress Update.

Report by Chief Internal Auditor.

1. Purpose of Report

To present an update on progress being made in completing the 2021/22 Internal Audit Plan.

2. Recommendations

The Committee is invited to scrutinise:

2.1.

Progress made to date in completing the Internal Audit Plan for 2021/22, as detailed in Appendix 1 to this report, in order to obtain assurance with regard to delivery of the plan.

3. Background

3.1.

The Internal Audit Plan assists in the direction and control of audit resources, to help ensure that attention is devoted to the critical aspects of audit work, and that work is completed in accordance with pre-determined targets.

3.2.

The Internal Audit service produces an annual plan in order to determine priorities and to establish the most cost-effective means of achieving audit objectives.

3.3.

At its meeting held on 1 April 2021, the Monitoring and Audit Committee noted that a comprehensive planning process had been undertaken by the Chief Internal Auditor for the year 2021/22. The Committee recommended that the Internal Audit Annual Strategy and Plan for 2021/22 be approved.

4. Progress to Date

4.1.

The progress made to date against each item included in the approved plan, is detailed in Appendix 1 to this report.

4.2.

In summary, at mid-point in the year, 33% of the audits from the 2021/22 plan have been completed with a further 46% in progress.

5. Corporate Governance

This report relates to the Council complying with governance and scrutiny and therefore does not directly support and contribute to improved outcomes for communities as outlined in the Council Plan and the Local Outcomes Improvement Plan.

6. Financial Implications

6.1.

There are no financial implications associated with this report.

6.2.

The budget for the Internal Audit service is contained within the Central Administration budget.

7. Legal Aspects

There are no legal implications arising from the recommendations in this report.

8. Contact Officer

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9. Appendix

Appendix 1: Internal Audit Plan Progress Report 2021/22.



Internal Audit

Audit Plan Progress Report 2021/22

Issue date: 20 October 2021

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Introduction

The Internal Audit Charter requires that we provided the Monitoring and Audit Committee with a mid-year report on progress made against the audit plan including any material changes made or proposed to the plan.

There have been no additions or changes to the plan since it was approved at the Monitoring and Audit Committee held on 1 April 2021.

All work that was carried over from the 2020/21 financial year has been completed with the exception of the Health and Safety Management audit which has been delayed due to the COVID restrictions. Eight audits from the 2021/22 plan have been completed, 11 are in progress and five have yet to be started.

The table below shows the audit plan and the status of the individual audits.

The charts on page 3 give a visual representation of our position at approximately half way through the year. The first chart shows the position for all audits in the table, including work carried over from 2020/21 and the second chart shows the position of audits from the 2021/22 plan.

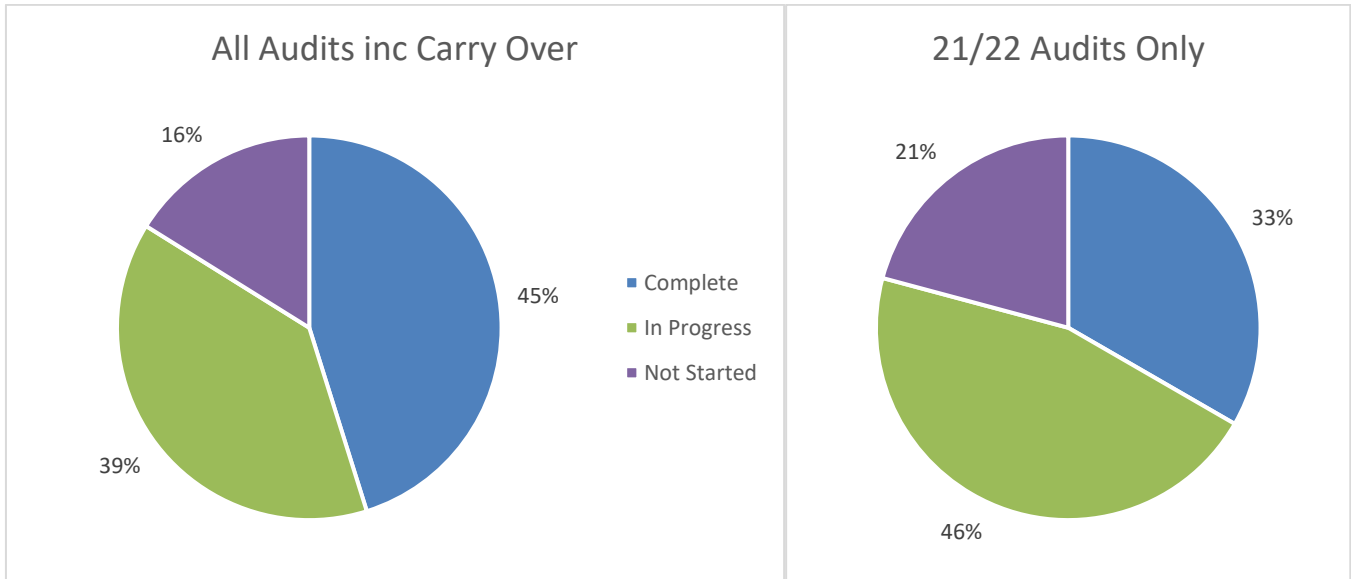
Audit Plan

System	Status of Audit
Carried Over from 2020/21	
Housing Benefit and Council Tax Reduction	Complete
Financial Controls	Complete
IT Security – Remote Working	Complete
Carers (Scotland) Act 2016	Complete
Flights Analysis	Complete
Harbours Master Plan Approval Process	Complete
Health and Safety Management	In Progress
2021/22 Plan	
Non-Domestic Rates	In Progress
Financial Planning & Corporate Budget Setting	Complete
Budget Monitoring Process	In Progress
Members' Expenses	In Progress
Staff Travel and Expenses	In Progress

Election Expenses	In Progress
Adoption Allowances and Kinship Payments	Complete
Elderly Residential Care Homes	In Progress
Roads Operations	Q4
School Establishment Audit	In Progress
Rent Arrears	In progress
St Andrews School Project	In Progress
EL&H Projects	
Strategic Projects	
EDRMS Project	In Progress
Vehicle and Plant Disposal	Complete
Orkney College Credits	Complete
Orkney College Discretionary and Child Care Funds	Complete
LEADER	Complete
Statutory Performance Indicators	Complete
Finance Performance Indicators	Complete
Stock Checks	Ongoing
Cash Assets and Security Checks	Ongoing
Miscellaneous Grant Claims	Ongoing
Business Continuity	In Progress
Follow Up of Recommendations	Ongoing
IT Audit	Q4
Contingency	
IJB Chief Internal Audit Function	Ongoing
IJB Information Governance and Data Sharing	Q4

Audit Status

Status at 20 October 2021



Conclusion

At mid-point in the year, we are in a relatively good position, as well as completing all but one of the 2020/21 audits carried over, we have eight of the 2021/22 audits complete. Work will continue with the remaining audits in the plan together with our IJB commitments and any emerging issues which we will undertake as part of our contingency allowance.