

INTERNAL AUDIT 2020/21

Summary: To present the Internal Audit Report for 2020/21.

Recommendation: That the Internal Audit Report for 2020/21 be noted.

Report by: Ann Wyatt – Head of Finance
David Shelmerdine – Internal Auditor

Background

1. Under the Accounts and Audit Regulations 2015, the Board is required to carry out an internal audit of its functions in accordance with the mandatory sections of guidance published by the Joint Panel on Accountability and Governance (JPAG) in March 2020.
2. For 2020/21, the work was carried out by David Shelmerdine, who at the time of the audit work, was independent of the organisation and the completed work programme and report for 2020/21 is attached at Appendix A.
3. The audit feeds into and supports the annual review of corporate governance which will be reported formally to the May Executive, and then the Board Meeting on 22 June 2021.
4. In addition, the Board's external audit (under the Limited Assurance Regime) requires that the internal audit opinions for the year should be summarised in a specified format within the Board's Annual Governance and Accountability Return (AGAR). This part of the AGAR has been completed and will be addressed under agenda item 7. The full AGAR must be approved by the Board in June, signed and then submitted to the external auditor for review.

Summary

5. Officers have considered the Internal Audit Report.
6. There were no issues raised or recommendations arising from the audit work this year.

Supporting documents

Appendix A. Internal Audit Report 2020/21

MAY 2021