

## Internal Audit Progress Report

To: Audit & Accounts Committee

Date: 13<sup>th</sup> July 2021

From: Neil Hunter, Head of Internal Audit and Risk Management

1. Purpose
  - 1.1 To report on the main areas of audit coverage for the period to 31<sup>st</sup> May 2021.
2. Background
  - 2.1 The role of Internal Audit is to provide the Audit Committee and Management independent assurance on the effectiveness of the controls in place to ensure that the Council's objectives are achieved. Internal Audit coverage is planned so that the focus is upon those areas and risks which will most impact upon the Council's ability to achieve these objectives.
  - 2.2 The 2021-22 Internal Audit Plan was presented to JMT on 4th March 2021 before being approved at Audit and Accounts Committee on 23rd March 2021. This agreed a new approach, whereby the annual Audit Plan is split out into two elements: the 'core' plan, comprising key areas of assurance that are reviewed every year and audit support work (e.g. to working parties or panels) which is ongoing throughout the year; i.e. the areas of audit coverage that vary from year to year, with planned coverage based on a risk assessment process. For 2021/22, it was agreed that the 'core' plan will be set annually, and the 'flexible' plan will be set quarterly in advance, to ensure that it is more reactive to areas of emerging or changing risk.
  - 2.3 Cambridgeshire County Council (CCC) Joint Management Team (JMT) considered this report on 29th June 2021 prior to its submission to the Audit & Accounts Committee on 13th July 2021.
3. Recommendation
  - 3.1 The Committee is asked to note and comment on the report

### Officer contact:

Name: Neil Hunter

Post: Head of Internal Audit and Risk Management

Email: [Neil.Hunter@cambridgeshire.gov.uk](mailto:Neil.Hunter@cambridgeshire.gov.uk)

Tel: 01223 715317