

## Internal Audit Progress Report

To: Audit & Accounts Committee

Date: 25th November 2021

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

Recommendation: The Committee is asked to note and comment on the report.

### Officer contact:

Name: Neil Hunter

Post: Head of Audit & Risk Management

Email: [neil.hunter@cambridgeshire.gov.uk](mailto:neil.hunter@cambridgeshire.gov.uk)

Tel: 01223 715317

### Member contacts:

Names: Councillors Graham Wilson and Nick Gay

Post: Committee Chair/Vice-Chair

Email: [graham.wilson@cambridgeshire.gov.uk](mailto:graham.wilson@cambridgeshire.gov.uk) /  
[nick.gay@cambridgeshire.gov.uk](mailto:nick.gay@cambridgeshire.gov.uk)

Tel: 01223 706398

## 1. Purpose

- 1.1 To report on the main areas of audit coverage for the period to 5th November 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 18th November 2021 prior to its submission to the Audit & Accounts Committee on 25th November 2021.

## 3. Highways Audit Update

- 3.1 Further meetings and a programme of work have been arranged and agreed between the Internal Audit team and the Contractor, and a provisional date of the end of November had been agreed for completion of the work. This programme of work is now expected to include the reconciliation for the 2020-21 financial year, though this will depend on the speed and accuracy of information provided by the Contractor.
- 3.2 At present, the programme is slipping due to delays in the provision of information by the Contractor. The Executive Director of Place & Economy has escalated this with the Contractor.

## 4. Outstanding Audit Recommendations

- 4.1 Appendix B details all outstanding audit recommendations as at 5th November 2021.

4.2 It is pleasing to note there are no current outstanding 'Essential' recommendations.

## 5. Investigations Caseload

5.1 Section 8 of the Progress Report summarises the open cases currently under review by the Internal Audit Team.