

# **AUDIT AND ASSURANCE COMMITTEE**

**Meeting date: 23 November 2020**

**From: GROUP AUDIT MANAGER**

## **INTERNAL AUDIT PROGRESS REPORT TO 31 OCTOBER 2020**

### **1.0 EXECUTIVE SUMMARY**

**1.1 *This report provides a summary of the work of Internal Audit in the three months to 31 October 2020.***

**1.2 *Key points are:***

- Work is progressing on the completion of outstanding 2019/20 audit work and on work from the 2020/21 audit plan.***
- Delays in starting 2020/21 audit work, and our staff providing wider support to the Council, because of the COVID-19 outbreak, continue to have an impact on the delivery to date of planned work in our 2020/21 audit plan. We will continue to work to recover this position up to the date of my Head of Internal Audit opinion on 31 May 2021.***
- We will continue to closely monitor progress on the delivery of the 2020/21 audit plan and will provide the Committee with an update at its meeting on 18 January 2021 including any changes to the plan and consideration of the delivery of the 2020/21 Head of Internal Audit Opinion at that point.***
- As Head of Internal Audit, I am content with the progress made to date, the intended coverage of the audit plan agreed at the July meeting and the work underway. However, the situation remains fluid as the Council continues to respond to COVID and a further update will be provided to the Committee on 18 January 2021.***

## **2.0 STRATEGIC PLANNING AND EQUALITY IMPLICATIONS**

- 2.1 ***Internal Audit's work is designed to provide assurance to management and members that effective systems of governance, risk management and internal control are in place in support of the delivery of Council Plan priorities.***
- 2.2 ***The Audit Plan aims to deliver a programme of internal audit reviews designed to target the areas of highest risk as identified through the corporate risk register together with management and internal audit view of key risk areas.***
- 2.3 ***The Accounts and Audit Regulations (2015) require the Council to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance. These standards are the Public Sector Internal Audit Standards (PSIAS) and the Local Government Application Note (LGAN) to the Standards.***
- 2.4 ***Regular reporting to Audit and Assurance Committee enables emerging issues to be identified during the year.***

## **3.0 RECOMMENDATION**

- 3.1 ***Members are asked to note the progress and the outcomes of internal audit work.***

## **4.0 BACKGROUND**

- 4.1 All local authorities must make proper provision for internal audit in line with the 1972 Local Government Act. The Accounts and Audit Regulations 2015 require the Council to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance. These standards are the Public Sector Internal Audit Standards (PSIAS) and the Local Government Application Note (LGAN) to the Standards.
- 4.2 Internal Audit is responsible for providing independent assurance to the Council's senior management and to the Audit and Assurance Committee on the systems of governance, risk management and internal control.
- 4.3 It is management's responsibility to establish and maintain internal control systems and to ensure that resources are properly applied, risks appropriately managed and that outcomes are achieved. Management is responsible for the system of internal control and should set in place policies, procedures and checks to ensure that controls are operating effectively.

- 4.4 The internal audit plan for 2020/21 was prepared using a risk-based approach and following consultation with senior management to ensure that internal audit coverage is focused on the areas of highest risk to the Council. The original draft audit plan was put together between December 2019 and February 2020 and was published with the agenda for the March 2020 Audit and Assurance Committee meeting, but this meeting was cancelled due to the COVID-19 outbreak. The draft plan for 2020/21 was re-assessed with senior management in light of the time elapsed and the COVID-19 outbreak. The re-assessed audit plan for 2020/21 was approved by the Audit and Assurance Committee on 29 July 2020. The plan has been prepared to allow the production of the annual internal audit opinion as required by the PSIAS.
- 4.5 This report provides an update on the work of internal audit for the three months up to 31 October 2020. It provides a summary of the outcomes of audit reviews completed in the period, including audits brought forward from previous years which also form part of Internal Audit's work plan for 2020/21. In addition, we have also reported a summary of the outcomes of audits which were at draft report stage at 15 June 2020, included in the 2019/20 Head of Internal Audit opinion, and have now been finalised.

#### **Outcomes from Final Audit Reports to 31 October July 2020**

- 4.6 At 31 October 2020 we had completed 9 reviews from our 2020/21 audit plan, approved by the Audit and Assurance Committee in July 2020, and details are included in Appendix 1. Those shaded in grey have already been reported to the Committee.
- 4.7 Audits completed in this period are summarised below:

<b>Audit area</b>	<b>Number of reviews</b>	<b>Assurance level</b>
Risk based	5	2 Substantial and 3 Reasonable (1 full audit and 2 follow ups)
Fraud	1	Completed COVID-19 Fraud Risk Assessment

- 4.8 Internal Audit has also been involved in:
- completing work on 6 grant claims (a total of 8 grant claims certified this year)
  - continuing to provide admin support on the Multi-Agency Information Cell (MAIC)
  - Group Audit Manager continuing to represent the Finance Directorate on Silver Command during COVID-19 outbreak
  - being the key contact and co-ordinator for the mandatory National Fraud Initiative (NFI) exercise and involved in the upload of data for NFI 2020/21.

### **Draft Reports Issued to 31 October 2020**

- 4.9 This section responds to the Committee's request to have an early indication of the outcomes of internal audit reviews. Should additional information or evidence be received through the closeout process, the initial assessment may be revised prior to finalisation of the report.
- 4.10 There are 5 audits which have been completed to draft report stage with 3 of them included in the 2019/20 Head of Internal Audit Opinion. The outcomes of these are summarised in the table below.

<b>Directorate</b>	<b>Audit</b>	<b>Date of issue of draft report</b>	<b>Initial audit assurance level</b>
Economy & Infrastructure	CNDR – Connect	June 2019	Partial
People	Follow up - Care Act Implementation	March 2020	Reasonable
People	Safeguarding Adults	June 2020	Partial
CC&CS	Significant contract review - external fostering framework	October 2020	Reasonable
People	Personal Budgets	October 2020	Partial

### **Status of internal audit work as at 31 October 2020**

- 4.11 The table below shows the internal audit reviews included in Internal Audit's work plan for 2020/21. Further details of these are set out at Appendix 2.

<b>Audit Status</b>	<b>No. of reviews</b>
Total reviews in original audit plan	51
Completed	9
Draft report issued	2
In progress	20
Not yet started	20

- 4.12 Other work such as grant claims; National Fraud Initiative; wider support to the Council (AGS and MAIC) and ad hoc investigations are not included in these figures as work in these areas is not quantifiable in advance and may not always result in a written report.

## **Sufficiency of coverage**

- 4.13 The agreed 2020/21 audit work plan includes 51 reviews which is slightly lower than the previous year. This was a conscious decision to reflect the impact of COVID-19 in terms of resources and time available until I am required to give the Head of Internal Audit Opinion for 2020/21.
- 4.14 In relation to planned audit work, not all will be delivered before 31 March 2021, but this is consistent with established practice the plan is intended to be a rolling programme. It is sufficiency of audit coverage which is critical to the ability of the Head of Internal Audit to deliver the annual opinion.
- 4.15 In September 2020 we reported to the Audit and Assurance Committee that as a result of delays in starting the 2020/21 planned work, and our staff providing wider support to the Council, the COVID-19 outbreak would continue to have an impact on planned work in our 2020/21 audit plan and that we would continue to seek to recover this position up to the date of my Head of Internal Audit opinion on 31 May 2021. It was recognised that Internal Audit would need to, where possible, to move the timing of some audit reviews around as a result of key service staff availability due to them dealing with COVID-19 issues.
- 4.16 At the 31 October 2020 we have completed 5 assurance reviews and a further 2 draft reports have been issued. When compared to the same time last year this is 4 less completed assurance reviews and 5 less draft reports. However, one important issue to highlight, which distorts these figures, is that the 2019/20 position included 5 completed school audits and 2 draft school audits whereas the 2020/21 position includes only one completed school audit. By their nature school audits are less days and usually completed and finalised in a shorter timescale when compared with our other assurance reviews. Due to schools dealing having to deal with pupils returning in September 2020, after the COVID-19 outbreak, we took the conscious decision to delay commencing our work on schools until October 2020 to allow them time to adapt to the new arrangements.
- 4.17 Since our last update report to 31 July 2020 we have continue to work with DMTs and Assistant Directors to look at the timing of reviews. In our last update report highlighted that we expected to have commenced a further 10 audit reviews by 31 October 2020 but commenced a further 15 audit reviews including all our planned school reviews. This means that at the 31 October 2020 we had completed to at least draft report stage 22% of the 2020/21 audit plan and commenced a further 39% of the plan.
- 4.18 We will continue to work with DMTs and Assistant Directors to progress work in the 2020/21 audit plan. At the time of writing this report it's clear that Coronavirus cases have been rising again in Cumbria, a second national lockdown is about to start, and parts of the Council's services are on the frontline in terms of responding to this issue. The People Directorate, with responsibility of children' and adults social care services is a key part of the Council's response and this will be the focus of a number of staff in this Directorate. We have arranged a meeting with the Executive Director – People on 16 November to discuss progress on the 2020/21 audit reviews and assess any impact on reviews that have not commenced.

- 4.19 It is clear from ongoing discussions with other Chief Internal Auditors that there is a mixed position across the country. Some internal audit teams, like ourselves have agreed a plan and have adapted to the new way of working in delivering audit review whilst at the other end of the spectrum are internal audit teams where the bulk of their staff are still redeployed elsewhere in the council and are not really able to undertake any internal audit reviews at present.
- 4.20 The Chartered Institute of Internal Auditors recognises that the impact of the COVID-19 outbreak will continue to be felt during 2020/21 and the challenges and potential impact this might have on delivering the Head of Internal Audit Opinion for 2020/21. At a CIPFA Special Interest Group meeting on 14 October 2020 the issue of the need for guidance on Head of Internal Audit Opinions for 2020/21 was flagged and it is hoped that when CIPFA does its internal audit planning update webinar that this issue will be considered.
- 4.21 My view is that we continue as planned, in terms of progressing our Internal Audit Plan for 2020/21, seeking to obtain appropriate coverage across the directorates to be able to deliver the 2020/21 Head of Internal Audit Opinion at 31 May 2021. We will continue to closely monitor progress on the delivery of the 2020/21 audit plan and will provide the Committee with an update at its meeting on 18 January 20221 including any changes to the plan and any potential impact on the delivery of the 2020/21 Head of Internal Audit Opinion.

**Richard McGahon, Group Audit Manager**  
*November 2020*

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## **APPENDICES**

**Appendix 1: Summary of Final reports issued to 31 October 2020**

**Appendix 2: Progress on all risk based audits from the 2019/20 and 2020/21 audit plans**

**Appendix 3: Internal audit performance measures to 31 October 2020**

## **IMPLICATIONS**

Staffing: none  
Financial: none  
Property: none  
Electoral Division(s): none

Executive Decision

	No*
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Key Decision

	No*
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If a Key Decision, is the proposal published in the current Forward Plan?

		N/A*
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Is the decision exempt from call-in on grounds of urgency?

	No*
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If exempt from call-in, has the agreement of the Chair of the relevant Overview and Scrutiny Committee been sought or obtained?

		N/A*
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Has this matter been considered by Overview and Scrutiny?  
If so, give details below.

	No*
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## **PREVIOUS RELEVANT COUNCIL OR EXECUTIVE DECISIONS** ***[including Local Committees]***

***No previous relevant decisions***

## **CONSIDERATION BY OVERVIEW AND SCRUTINY**

***Not considered by Overview and Scrutiny***

## **BACKGROUND PAPERS**

***No background papers***

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**APPENDIX 1 – SUMMARY OF OUTCOMES OF FINAL AUDIT REPORTS ISSUED TO 31 OCTOBER 2020**

Audit Review	Assurance Level	Recommendation Priority			Summary of key outcomes and recommendations
		High	Medium	Advisory	
<b>REPORTS INCLUDED IN THE 2019/20 ANNUAL OPINION BUT FINALISED AFTER 15 JUNE 2020</b>					
<p>Pensions</p> <p>(had been rolled forward and included in the reassessed 2020/21 audit plan but delivered earlier than expected and was included in 2019/20 opinion)</p>	Reasonable	0	1	1	Details previously reported to the Audit and Assurance Committee meeting on 17 September 2020.
<p>CFRS - Sharing of risk information – internally, multi-agency and cross-border</p> <p>(had been rolled forward and included in the reassessed 2020/21 audit plan but delivered earlier than expected and was included in 2019/20 opinion)</p>	Reasonable	0	2	0	Details previously reported to the Audit and Assurance Committee meeting on 17 September 2020.

**APPENDIX 1 – SUMMARY OF OUTCOMES OF FINAL AUDIT REPORTS ISSUED TO 31 OCTOBER 2020**

Audit Review	Assurance Level	Recommendation Priority			Summary of key outcomes and recommendations
		High	Medium	Advisory	
<b>CORPORATE / CROSS CUTTING</b>					
Personal Protective Equipment (PPE) – Quality Assurance arrangements	N/A	N/A	N/A	N/A	Details previously reported to the Audit and Assurance Committee meeting on 17 September 2020.
<b>PEOPLE DIRECTORATE</b>					
Follow up - Ullswater College	Reasonable	0	0	3	The assurance level has improved from partial to reasonable. There were 13 recommendations in the original report and our testing confirmed that all but 3 recommendations tested had been fully implemented. Both high priority recommendations had been implemented. The 3 advisory recommendations raised as a result of the follow up related to medium priority recommendations, in the original report, that have been partially implemented and where further action is needed to fully implement them.
<b>CORPORATE CUSTOMER AND COMMUNITY SERVICES DIRECTORATE</b>					
Follow up – ICT Projects	Reasonable	0	2	0	The assurance level has improved from partial to reasonable. There were 7 recommendations in the original report and all but 2 recommendations tested had been fully implemented with further action is needed to fully implement them. These related to providing guidance on what project realisation reviews should cover and how this should be documented, and ensuring that change control request forms are fully completed.

**APPENDIX 1 – SUMMARY OF OUTCOMES OF FINAL AUDIT REPORTS ISSUED TO 31 OCTOBER 2020**

Audit Review	Assurance Level	Recommendation Priority			Summary of key outcomes and recommendations
		High	Medium	Advisory	
B/fwd - Decision making within the Council	Reasonable	0	2	0	<p>This detailed testing for this review was undertaken pre-COVID-19. Medium priority recommendations were made in the following areas:</p> <ul style="list-style-type: none"> <li>Ensuring that local procedures fully reflect, and are consistent with, the Constitution and Council requirements in relation to decision making and that all staff involved in the decision-making process are aware of, understand, and comply with them.</li> <li>Ensuring that all officers involved in decision making are aware of, and understand, the resources and guidance available on this area as part of the 'improving governance' project.</li> </ul>
<b>ECONOMY AND INFRASTRUCTURE DIRECTORATE</b>					
Growth Hub Grant 2019/20	N/A	N/A	N/A	N/A	Details previously reported to the Audit and Assurance Committee meeting on 17 September 2020.
Bus Service Operators Grant (BSOG)	N/A	N/A	N/A	N/A	Required declaration signed by the Chief Executive and Group Audit Manager on 24 September 2020.
Bransty Junction - Grant	N/A	N/A	N/A	N/A	Required declaration signed by the Chief Executive and Group Audit Manager on 24 September 2020.
Local Transport Capital Block Funding 2019/20 Grant	N/A	N/A	N/A	N/A	Required declaration signed by the Chief Executive and Group Audit Manager on 24 September 2020.

**APPENDIX 1 – SUMMARY OF OUTCOMES OF FINAL AUDIT REPORTS ISSUED TO 31 OCTOBER 2020**

Audit Review	Assurance Level	Recommendation Priority			Summary of key outcomes and recommendations
		High	Medium	Advisory	
Cumbria Live Labs Grant	N/A	N/A	N/A	N/A	Required declaration signed by the Chief Executive and Group Audit Manager on 24 September 2020.
DfT Additional Pothole Fund Grant	N/A	N/A	N/A	N/A	Required declaration signed by the Chief Executive and Group Audit Manager on 24 September 2020.
Better Care Fund – Disabled Facilities Grant (DSG)	N/A	N/A	N/A	N/A	Required declaration signed by the Group Audit Manager on 21 October 2020.
<b>CUMBRIA FIRE AND RESCUE SERVICE</b>					
Police and Crime Panel Grant	N/A	N/A	N/A	N/A	Details previously reported to the Audit and Assurance Committee meeting on 17 September 2020.
<b>FINANCE DIRECTORATE</b>					
Insurance	Substantial	0	0	1	Only one advisory recommendation made.
B/fwd - Corporate review of Performance Information arrangements	Substantial	0	0	1	Only one advisory recommendation made.

**APPENDIX 1 – SUMMARY OF OUTCOMES OF FINAL AUDIT REPORTS ISSUED TO 31 OCTOBER 2020**

Audit Review	Assurance Level	Recommendation Priority			Summary of key outcomes and recommendations
		High	Medium	Advisory	
COVID19 – Fraud Risk Assessment	N/A	N/A	N/A	N/A	<p>The Government’s Counter Fraud Function issued a two page document on ‘Fraud Control in Emergency Management – COVID-19 UK Government Guidance’. This highlighted that the threat of fraud during emergency situations is higher than at normal times and as a council we should be aware of this issue. Although, the guidance is focused around the fraud risk in respect of Government grants or funding to businesses, which is being administered by the district councils in Cumbria, it says councils should undertake a COVID-19 fraud risk assessment and continue to scan for potential new threats.</p> <p>Our view is that there is also a heightened risks of fraud activity in other areas which are not COVID-19 specific but would relate to our more normal operations. We have identified these areas and undertaken a fraud risk assessment. This identified that our key fraud risks in these areas, even after mitigating controls were considered, are:</p> <ul style="list-style-type: none"> <li>• Cyber fraud</li> <li>• Product substitution</li> <li>• Changes to bank mandates</li> </ul> <p>We will continue to monitor for any new potential fraud threats during the COVID-19 outbreak</p>

## APPENDIX 2 – PROGRESS ON AUDIT WORK 2020/21

Directorate / Audit type	Audit	Planned days	Stage	Assurance level
<b>COMPLETION OF WORK IN PROGRESS FROM PREVIOUS YEAR PLANS</b>		<b>115</b>		
Cumbria Fire & Rescue Service	Sharing of risk information – internally, multi-agency and cross-border		Completed	Reasonable (included in 2019/20 opinion)
People	Follow up – Children with Additional needs		Fieldwork	
Corporate	Review of corporate performance information arrangements		Completed	Substantial
Corporate Customer & Community Services	Follow up - Ethical Policies		Fieldwork	
Corporate Customer & Community Services	Significant contracts review – external fostering framework		Draft report issued	
Corporate Customer & Community Services	Follow up – ICT Projects		Completed	Reasonable
Corporate Customer & Community Services	Decision making within the Council		Completed	Reasonable
Finance	Pensions		Completed	Reasonable (included in 2019/20 opinion)
People	Allocation of personal budgets		Draft report issued	

## APPENDIX 2 – PROGRESS ON AUDIT WORK 2020/21

Directorate / Audit type	Audit	Planned days	Stage	Assurance level
Economy and Infrastructure	LEP Funding		Fieldwork	
Economy and Infrastructure	Section 106 contributions		Fieldwork	
Corporate	Review of risk management arrangements	15	Not yet started	
Corporate	Complaints	20	Not yet started	
Corporate	Financial Sustainability	25	Not yet started	
Corporate / cross cutting	Emerging issues as a result of COVID-19 (see below for reviews undertaken)	35		
	Personal Protective Equipment (PPE) – Quality Assurance arrangements		Completed	
Corporate Counter-fraud	Review of Counter-Fraud arrangements	15	Fieldwork	
Corporate Counter-fraud	COVID-19 Fraud Risk Assessment	5	Completed	
People	High Needs Block (Education and Health Care Plan (EHCP) budget management)	25	Not yet started	
People	Children Looked After Recovery Plan	25	Not yet started	
People	Early Help 0 -19 – contract management	25	Fieldwork	
People	Direct payments / individual service funds	25	Not yet started	
People	Hospital Discharges (Dtoc)	20	Not yet started	
People	Emergency Duty Team (EDT)	20	Not yet started	
People	Client Affairs	20	Fieldwork	

## APPENDIX 2 – PROGRESS ON AUDIT WORK 2020/21

Directorate / Audit type	Audit	Planned days	Stage	Assurance level
People (Schools)	<b>See details below</b>	<b>40</b>		
People (Schools)	Lakes School, Windermere		Fieldwork	
People (Schools)	St Joseph's, Workington		Fieldwork	
People (Schools)	Lindal CE, Grange		Fieldwork	
Corporate Customer & Community Services	Data Protection Compliance	20	Fieldwork	
Corporate Customer & Community Services	SPROC net system (adam) – home care commissioning	25	Fieldwork	
Corporate Customer & Community Services	Transforming Care Implementation for learning disabilities	25	Not yet started	
Economy & Infrastructure	Highways Conditions Inspections	20	Not yet started	
Economy & Infrastructure	Operator's Licence	25	Not yet started	
Economy & Infrastructure	Managing Construction Health & Safety compliance	20	Fieldwork	
Economy & Infrastructure	Carlisle Southern Link Road (CSLR) governance arrangements	20	Fieldwork	
Economy & Infrastructure	Renewi waste contract – Governance arrangements	15	Not yet started	
Economy & Infrastructure	Port of Workington	20	Fieldwork	
Cumbria Fire & Rescue Service	Assets Management – acquisition and disposal of vehicles and major operational equipment	25	Fieldwork	

## APPENDIX 2 – PROGRESS ON AUDIT WORK 2020/21

Directorate / Audit type	Audit	Planned days	Stage	Assurance level
Cumbria Fire & Rescue Service	Operational assurance	20	Fieldwork	
Finance	Schools deficit recovery plans	20	Fieldwork	
Finance	Community Development Centres (CDC) – Governance arrangements	15	Not yet started	
Financial System audit	Insurance (compliance audit)	15	Completed	Substantial
Financial System audit	Accounts Payable (compliance audit)	20	Not yet started	
<b>Follow up Audits</b>	<b>Follow up provision (see below)</b>	<b>65</b>		
Follow up	Follow up – Vacant Properties – Risk management arrangements		Fieldwork	
Follow up	Follow up - Planned maintenance		Not yet started	
Follow up	Follow up – CNDR Connect		Not yet started	
Follow up	Follow up – ICT Service Continuity		Not yet started	
Follow up	Follow up – Deprivation of Liberty Safeguards (DoLS)		Not yet started	
Follow up	Follow up - Safeguarding adults		Not yet started	
Follow up	Follow up – Personal budgets		Not yet started	
Follow up	Follow up – Recording of drivers hours		Fieldwork	
Follow up	Follow up – Schools – Ullswater College		Completed	Reasonable
<b>Grants</b>				
People	Focus Families grant claims	10	In progress - Internal Audit	

**APPENDIX 2 – PROGRESS ON AUDIT WORK 2020/21**

Directorate / Audit type	Audit	Planned days	Stage	Assurance level
			attending PBR meetings and undertake a 10% sample check on files to support the claim.	
	<b>Other Grant Claims – See below (Allocation for all claims received in year)</b>	<b>60</b>		
	Police and Crime Panel Grant		Completed	
	Growth Hub Grant		Completed – this work relates to Cumbria LEP where Cumbria CC is the accountable body.	
	Bus Service Operators Grant (BSOG)		Completed	
	Bransty Junction Grant		Completed	
	Local Transport Capital Block Funding 2019/20 Grant		Completed	
	Better Care Fund (Disabled Facilities Grant)		Completed	
	Cumbria Growth Deal Grant		Not yet started	
	Cumbria Live Labs		Completed	
	DfT Additional Pothole Fund		Completed	
Corporate	National Fraud Initiative	25	NFI 2020 exercise in progress. Upload of required data completed.	

## APPENDIX 2 – PROGRESS ON AUDIT WORK 2020/21

Directorate / Audit type	Audit	Planned days	Stage	Assurance level
	General advice to reflect the changing environment in which we work and that issues may arise during the year. This time could be used for general advice, consultancy type work, or to provide proactive assurance on aspects of control during project implementation or emerging issues.	35	As required.	
	Liaison with 2nd line of defence colleagues to continue to develop annual audit opinion on risk management arrangements and input into the development of corporate approaches to fraud and governance (including Annual Governance Statement).	15		
	Management, planning, supervision	160		
	Internal audit service development	30		
	<b>TOTAL AUDIT DAYS AS PER AGREED PLAN</b>	<b>1,135</b>		
	Supporting the wider Council - Representing Finance Directorate on Silver Command	10	Ongoing	
	Supporting the wider Council - Multi-Agency Information Cell (MAIC) – admin support	40	Ongoing	
	Supporting the wider Council - Annual Governance Statement – admin support	5	Completed	
	<b>TOTAL DAYS AS PER AGREED PLAN</b>	<b>1,190</b>		

### APPENDIX 3 – MEASURES OF INTERNAL AUDIT PERFORMANCE

Measure	Description	Target	Actual	Explanations / remedial action required
Completion of audit plan	% of audits completed to draft / final report	31% (based on 2019/20 YTD actual)	22%	11 reports out of 51.
Audit scopes agreed	Scoping meeting to be held for every risk based audit and client notification issued prior to commencement of fieldwork.	100%	100%	
Draft reports issued by agreed deadline	Draft reports to be issued in line with agreed deadline or formally approved revised deadline where issues arise during fieldwork.	70%	67%	
Timeliness of final reports	% of final reports issued for corporate director comments within 5 working days of management response or closeout meeting (where no additional work required to be undertaken)	90%	100%	
Recommendations agreed	% of high / medium priority recommendations accepted by management	95%	100%	
Assignment completion	% of individual reviews completed to required standard within target days or prior approval of extension by audit manager.	75%	83%	
Quality assurance checks completed	% of QA checks completed	100%	100%	

Measure	Description	Target	Actual	Explanations / remedial action required
Customer Feedback	% of customer satisfaction survey scoring the service as good.	80%	100%	Based on 2 questionnaires returned YTD.
Chargeable time	% of available auditor time directly chargeable to audit jobs.	80%	59%	Q2 data.