

Internal Audit Update Report February to April 2021

Date: 25 June 2021

Report of: Chief Officer (Financial Services)

Report to: Corporate Governance and Audit Committee

Will the decision be open for call in? Yes No

Does the report contain confidential or exempt information? Yes No

What is this report about?

Including how it contributes to the city's and council's ambitions

- This report provides a source of assurance that the internal control environment is operating as intended through a summary of the Internal Audit activity for the period from February to April 2021. The report highlights the incidence of any significant control failings or weaknesses.
- The work of Internal Audit contributes to Leeds City Council achieving its key priorities by helping to promote a secure and robust internal control environment, which enables a focus on accomplishing Best Council Plan objectives.

Recommendations

The Corporate Governance and Audit Committee is asked to

- a) receive the Internal Audit Update Report covering the period from February to April 2021 and note the work undertaken by Internal Audit during the period covered by the report;
- b) note that there have been no limitations in scope and nothing has arisen to compromise the independence of Internal Audit during the reporting period.

Why is the proposal being put forward?

- 1 This report provides the Committee with a summary of the Internal Audit activity for the period February to April 2021.

What impact will this proposal have?

Wards affected:

Have ward members been consulted? Yes No

- 2 This report provides a source of assurance that the internal control environment is operating as intended. The report highlights the incidence of any significant control failings or weaknesses that would require the intervention of the Committee.
- 3 The work of Internal Audit contributes towards Leeds City Council achieving its key priorities and Best Council Plan objectives.

What consultation and engagement has taken place?

- 4 The Internal Audit Plan is developed in consultation with Members and senior management across the authority. Consultation around key risks and priorities continues throughout the year.

What are the resource implications?

- 5 The Internal Audit Plan includes a number of reviews that evaluate the effective use of resources and provide assurance on the corresponding financial governance, risk management and internal control arrangements.

What are the legal implications?

- 6 The Internal Audit Plan includes a number of reviews that provide assurances around the application of the statutory and constitutional framework.

What are the key risks and how are they being managed?

- 7 The Internal Audit Plan is subject to review throughout the financial year to ensure that audit resources are prioritised and directed towards the areas of highest risk. This process involves the review of information from a number of sources including the corporate and directorate risk registers.
- 8 The risks relating to the achievement of the Internal Audit Plan are managed through ongoing monitoring of performance and resource levels. This information is reported to the Committee.

Does this proposal support the council's three Key Pillars?

Inclusive Growth Health and Wellbeing Climate Emergency

- 9 The Internal Audit Plan provides assurances that span a range of themes including coverage across the council's three Key Pillars.

Options, timescales and measuring success

What other options were considered?

- 10 The work of Internal Audit provides a key source of assurance to the Committee. Additional assurances are obtained through a range of further reports presented to the Committee throughout the year.

How will success be measured?

- 11 Performance measures are under continual review to ensure that relevant performance information is reported to the Committee throughout the year.

What is the timetable for implementation?

- 12 The Internal Audit Plan is in place and is approved annually by the Committee.

Appendices

13 A – Internal Audit Update Report February – April 2021

Background papers

14 None.