

REPORT TO THE AUDIT COMMITTEE – 20 MAY 2021

INTERNAL AUDIT ANNUAL REPORT 2020/21

1. Reason for Report / Summary

1.1 This report presents the Internal Audit Annual Report for 2020/21.

2. Recommendations

The Committee is requested to discuss the contents of this report and thereafter:

2.1 Consider and comment on the Internal Audit Annual Report 2020/21;

2.2 Note that the Chief Internal Auditor has confirmed the organisational independence of Internal Audit;

2.3 Note that there has been no limitation to the scope of Internal Audit work during 2020/21; and

2.4 Note the outcome of Internal Audit's self-assessment against the requirements of the Public Sector Internal Audit Standards.

3. Purpose and Decision Making Route

3.1 Purpose

3.1.1 Public Sector Internal Audit Standards require that Internal Audit produce an annual report on the adequacy and effectiveness of the Council's framework of governance, risk management and control. It is one of the functions of the Audit Committee to review the activities of the Internal Audit function, including its annual work programme. This report presents the Internal Audit Annual Report for 2020/21 which is attached as Appendix C to this report.

3.2 Decision Making Route

3.2.1 The attached annual report has not been considered by this, or another Committee, previously.

4. Discussion

4.1 It is one of the functions of the Audit Committee to review the activities of the Internal Audit function, including its annual work programme. Internal Audit reports interim progress in December each year and provides a full year report following the end of the financial year.

- 4.2 The Internal Audit plan for 2020/21 was agreed by the Audit Committee on 21 May 2020 and was amended as agreed by the Audit Committee on 10 December 2020 and 25 March 2021, following re-evaluation and re-prioritisation of work as a result of the impact of the Coronavirus pandemic on the Internal Audit team and audited Services' capacity. Each of the audits contained in the plan was allocated a number of days determined by the perceived complexity of the work, level of testing envisaged and expected outcome of the audit. The plan also included an allocation of time for dealing with additional work requests, providing advice to Services, and for investigations into suspected financial irregularities. The allocation of time to planned audits included an allowance for those 2019/20 audits that had yet to be completed.
- 4.3 Appendices A and B to this report detail the position with those audits that were carried forward from 2019/20, along with details of the position relating to audits contained in the original 2020/21 plan. As can be seen from the appendix, work from one year routinely rolls over into the following year. It is also the case that work detailed in the plan can be deferred to future years.
- 4.4 The majority of audits carried forward from 2019/20 have been completed. The 2020/21 Internal Audit plan was based on the Internal Audit Section being fully staffed during the year. However, Internal Audit's resources have been constrained due to the direct and indirect impacts of Covid 19 on team absences, a vacant Assistant Auditor post, and a temporary vacancy arising following the retirement of the former Chief Internal Auditor. It is estimated that around 20% of the Section's capacity during the year was lost for these staffing reasons.
- 4.5 Delays with providing required information and responses to draft reports impact on the level of assurance that can be provided. It is acknowledged that where necessary, responses will have been delayed where resources have been prioritised to support the Council's response to the Covid 19 pandemic.
- 4.6 During 2020/21, the majority of recommendations made in completed audits were accepted which, if taken to full implementation, will improve the Council's internal control environment and, in some cases, result in more efficient and effective processes which may result in financial or capacity savings for the Council.
- 4.7 Different areas of the organisation are audited each year, and there has been a decrease in the number of audits completed. There has therefore been a decrease in the number of recommendations made in 2020/21 (255) compared with 2019/20 (444). The number of reports containing recommendations graded as "major" decreased from 5 to 3.
- 4.8 Difficulties continued to be experienced by Services in achieving implementation dates. A new approach is being implemented by Internal Audit for 2021/22 which it is anticipated will improve efficiency and allow the Audit Committee, and Services, to focus on higher risk actions.

- 4.9 Failures to implement the more significant recommendations can have an impact on the overall Internal Audit opinion expressed in the Internal Audit Annual Report and the level of assurance that can be provided to those charged with governance. Internal Audit monitors the implementation of agreed recommendations on a regular basis with the results reported to each meeting of the Audit Committee. There were signs of improvement in this area near the end of year, however, substantial delays have been noted, many of which have been highlighted by Services as resulting from the coronavirus pandemic; and a number of “major” actions remain overdue from previous years.
- 4.10 It is considered that sufficient work was completed during the year, or was sufficiently advanced by the year-end, on which to base the conclusion drawn in the annual Internal Audit Report. The volume of work completed during 2020/21 is less than previous years, due to the impact of Covid 19 on the resources and capacity of the Internal Audit team and of audited Services. Whilst this leads to a reduction in the sources of assurance available on which to form an opinion, reliance has been placed on the previous body of work completed by Internal Audit, and reported progress with management implementation of agreed Internal Audit recommendations. Consideration has been given as to whether this amounts to a limitation of the scope of Internal Audit's activities, and it is considered that for 2020/21 a one-off reduction in the number of completed audits will not have a material impact. Should the situation extend to significantly impact work planned in 2021/22 and beyond, further consideration will be given to the level of assurance which Internal Audit can provide.
- 4.11 The annual Internal Audit Report is attached as Appendix C and concludes that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's framework of governance, risk management and internal control system in the year to 31 March 2021.
- 4.12 However, as with previous years, Internal Audit has highlighted some concerns throughout the year relating to compliance with Council policies and procedures, and with regard to delays in the implementation of recommendations agreed in Internal Audit reports as reported to the Audit Committee on an on-going basis. Fraud risks have also been identified following Internal Audit review of Covid 19 related business support grants. These points, which have been considered as part of determining the conclusion set out above, are discussed in more detail in Appendix C.
- 4.13 The Public Sector Internal Audit Standards (PSIAS) require that the Chief Internal Auditor report to Senior Management and the Board (the Audit Committee) on the outcome of Internal Audit's Quality Assurance and Improvement Plan (QAIP). Previous years' QAIP actions have been fully concluded.
- 4.14 As part of reporting on the QAIP, there is a requirement to provide the Board with performance data. As has been reported previously, this has been a matter of debate amongst practitioners in Scotland with little consensus reached on what should be measured. Internal Audit's performance data, as it stands, is attached as Appendix D for discussion.

- 4.15 For 2020/21, a checklist developed by the Scottish Local Authorities Chief Internal Auditors Group for undertaking external peer reviews was used to undertake the required self-assessment in assessing conformance with the PSIAS and the associated Local Government Application Note. The checklist is a lengthy document, comprising a range of detailed questions, which leads to an assessment of 13 key areas of the PSIAS.
- 4.16 Following completion of the self-assessment, the outcome was that Internal Audit considers it Fully Conforms with 12 of the 13 key areas examined, and Generally Conforms in respect of 'Managing the Internal Audit Activity'. Development of the Internal Audit Service, audit prioritisation and assurance mapping, and more regular meetings with External Auditors would further demonstrate compliance. In respect of these, and in further areas where it is considered improvements could add value, actions have been added to a new QAIP for 2021/22, which is set out in Appendix E.
- 4.17 The Standards also require that Internal Audit confirms to the Board, at least annually, that it is organisationally independent. The organisational independence of Internal Audit is established through Financial Regulations (approved by full Council) and the Internal Audit Charter (last approved by the Audit Committee on 21 May 2020). Other factors which help ensure Internal Audit's independence are that: the Internal Audit plan is approved by the Audit Committee; Internal Audit reports its outputs to Committee in the name of the Chief Internal Auditor; the Chief Executive and the Chair of the Audit Committee are invited to contribute to the Chief Internal Auditor's annual review; and, the outcome of the review is referred to the Chief Executive by the Director of Business Services. The Chief Internal Auditor considers that Internal Audit is organisationally independent.
- 4.18 There is also a requirement to report any instances where the scope of Internal Audit's work has been limited. During 2020/21, except to the extent discussed at 4.10 above, there was no such limitation.

5. Council Priorities, Implications and Risk

- 5.1 The work of Internal Audit covers all of the Council's Priorities. It aims to provide assurance over the adequacy and effectiveness of the Council's framework of governance, risk management and control, which underpin the delivery of all priorities.
- 5.2 The table below shows whether risks and implications apply if the recommendation is agreed.

| Subject | Yes | No | N/A |
|--|-----|----|-----|
| Financial | | x | |
| Staffing | | x | |
| Equalities | | x | |
| Fairer Scotland Duty | | x | |
| Town Centre First | | x | |
| Sustainability | | x | |
| Children and Young People's Rights and Wellbeing | | x | |

- 5.3 An equality impact assessment is not required because the reason for this report is for Committee to consider Internal Audit's Annual Report for 2020/21 and there will be no differential impact, as a result of this report, on people with protected characteristics.
- 5.4 There are no staffing or financial implications arising directly from this report.
- 5.5 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. Recommendations are made to address the identified risks and Internal Audit follows up progress with implementing those that are agreed with management. Those not implemented by their agreed due date are detailed in the attached appendices.

6. Scheme of Governance

- 6.1 The Head of Finance and Monitoring Officer within Business Services have been consulted in the preparation of this report. Any comments made have been incorporated within the report and they are satisfied that the report complies with the Scheme of Governance and relevant legislation.
- 6.2 The Committee is able to discuss this item in terms of Sections G.1.1.d and G.1.4 of the List of Committee Powers in Part 2A of the Scheme of Governance as the Committee is responsible for Internal Audit matters and reviewing the activities of Internal Audit.

CHIEF INTERNAL AUDITOR

Report prepared by Colin Harvey, Chief Internal Auditor (Interim), 4 May 2021.

Appendices attached to report:

- Appendix A - 2019/20 Audit Work Carried Forward into 2020/21
- Appendix B - 2020/21 Audit Work
- Appendix C - Internal Audit Annual Report for the Year Ended 31 March 2021
- Appendix D - Internal Audit Performance Measures
- Appendix E - Internal Audit Quality Assurance and Improvement Programme (QAIP)

APPENDIX A

2019/20 Audit Work carried forward into 2020/21:

| Service | Audit Topic | Position |
|--|--|--------------------------------|
| Corporate / Cross Service | Learning and Development | Complete |
| | Consultants | Complete |
| | Compliance with Procurement related Legislation and Council Regulations. | Complete |
| | Timesheets / Allowances | Complete |
| | Accident and Incident Reporting | Complete |
| Business Services | Legal and Governance – Licensing Income | Complete |
| | Northgate Revenues and Benefits System | Complete |
| | Procurement of Computer Hardware and Software | Complete |
| | Unlicensed / Unauthorised Software | Complete |
| | Industrial and Commercial Premises Rental Income | Complete |
| | Benefits | Draft report issued April 2021 |
| Education and Children's Services | Business Unit (Live Life Aberdeenshire) | Complete |
| | SEEMIS | Complete |
| | Following the Public Pound | Complete |
| | Out of Authority Placements | Complete |
| | Fostering and Adoption Allowances | Complete |
| Aberdeenshire Health and Social Care Partnership | Commissioned Services – Contract Monitoring | Complete |
| Infrastructure Services | Housing Rent System | Complete |
| | VMS | Complete |
| | Sign Shop | Complete |

APPENDIX B - 2020/21 Audit Work:

| Service | Audit Topic | Position |
|-------------------------------------|---|--------------------------------|
| Corporate / Cross Service | General Data Protection Regulation | Deferred to 2021/22 |
| | Early retirement and voluntary severance payments and redundancy | Complete |
| | Travel Costs | Agreed for removal from plan |
| | Compliance with Procurement related Legislation and Council Regulations | Work in Progress |
| | Timesheets / Allowances | Work in Progress |
| Business Services | Printing Contract | Deferred to 2021/22 |
| | CRM System | Deferred to 2021/22 |
| | Non-Current Asset Register | Complete |
| | Budget Setting Process | Work in Progress |
| | i-Procurement System | Deferred to 2021/22 |
| | Balance Sheet Code Monitoring | Agreed for removal from plan |
| | Bank Reconciliations | Complete |
| | Council Tax | Complete |
| | Debtors Invoices | To be commenced |
| | Payroll Processes | Work in Progress |
| | Payroll Recovery of Overpayments | Draft report issued April 2021 |
| | IR35 | Deferred to 2021/22 |
| | ICT Contract Management | Work in Progress |
| | Registrars | Deferred to 2021/22 |
| | Energy Management | Complete |
| City Region Deal | Complete | |
| Ledger System and Budget Monitoring | To be commenced | |

APPENDIX B - 2020/21 Audit Work (continued):

| Service | Audit Topic | Position |
|--|--|-----------------------------------|
| Education and Children's Services | Community Centres | Agreed for removal from plan |
| | Libraries | Agreed for removal from plan |
| | Primary School Visits | Deferred to 2021/22 |
| | Purchasing and Creditors | Agreed for removal from plan |
| | Health and Safety - SSERC | Work in Progress |
| | Museums | Agreed for removal from plan |
| | 1140 Hours Nursery Provision | Deferred to 2021/22 |
| Aberdeenshire Health and Social Care Partnership | Financial Assessments | Draft report issued April 2021 |
| | Adult Support & Protection | Complete |
| | Mental Health and Substance Abuse | Work in Progress |
| | Learning Disabilities | Work in Progress |
| Infrastructure Services | Year-end stock takes – Building Maintenance | Complete |
| | Year-end stock takes – Roads & Landscape Services | Complete |
| | European Agricultural Fund for Rural Development Grant Claim | Complete |
| | Sheltered Housing | Deferred to 2021/22 |
| | Housing Capital Contracts | Deferred to 2021/22 |
| | Housing Rent Collection | To be commenced |
| | Support for Small Businesses | Deferred to 2021/22 |
| | Burial Grounds | Deferred to 2021/22 |
| | Void Control | Draft report issued February 2021 |
| | Vehicle Records | Complete |
| | Vehicle Replacement | Work in Progress |
| | Stonehaven Flood Prevention Scheme | Complete |
| | Waste Collection and Disposal | Deferred to 2021/22 |
| | Housing Purchasing and Creditors | Work in Progress |

Appendix C

Internal Audit Annual Report for the year ended 31 March 2021

As Chief Internal Auditor of Aberdeenshire Council, I am pleased to present my annual statement on the adequacy and effectiveness of the Council's framework of governance, risk management and control for the year ended 31 March 2021. The purpose of this statement is to assist in the development of the Annual Governance Statement required to be included in the Annual Accounts.

Opinion

It is my opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's framework of governance, risk management and control in the year to 31 March 2021.

My evaluation of the control environment is informed by a number of sources:

- The audit work completed by Internal Audit during the year to 31 March 2021;
- Previous years' Internal Audit work and annual reports;
- Progress made by Services with implementing agreed Internal Audit recommendations;
- The assessment of risk completed during the updating of the audit plan;
- Reports issued by the Council's external auditors; and
- Internal Audit's knowledge of the Council's governance, risk management and performance monitoring arrangements.

The volume of planned Internal Audit work completed during 2020/21 is less than previous years, due to the impact of Covid 19 on the resources and capacity of the Internal Audit team and of audited Services. Consideration has been given during the year to the impact on the level of assurance available, and I am satisfied that in the short term this has not had a material impact. Having invested in remote working capability in previous years the Council and its auditors were well placed to continue working remotely during the pandemic. The Council's risk profile and response adjusted to reflect the circumstances, and Internal Audit reviewed and adapted plans to reflect changing risks and resource availability. Internal Audit work has been and remains cognisant of the risks to internal control from changes introduced in response to the pandemic.

On balance, many of the audited areas were operating as anticipated. Areas of good practice, improvement, and procedural compliance have been identified and these have been detailed in individual assignment reports. Most recommendations made by Internal Audit during 2020/21 related to general improvements to procedures, and the requirement to consistently evidence adherence to them. Whilst this is a recurring theme, it also demonstrates the value added by Internal Audit in highlighting areas for continuous improvement.

However, as in previous years, some more material issues have been identified throughout the year:

Four recommendations graded as “major” were made in three reports concluded in the year (compared with five in 2019/20, and seven in 2018/19). These related to: completion of data protection impact assessments (SEEMIS), exceeding delegated authority (LLA and Consultancy), and compliance with Financial Regulations (Consultancy). With the exception of the data protection action, all of these have been confirmed as addressed by the relevant Services, providing assurance over these areas. Data protection continues to present a risk to the Council, and has been scheduled for further Internal Audit review in 2021/22.

Ten further “major” actions from previous years were outstanding at the end of the year, including: various actions relating to Services’ application of the Council’s charging policy framework, and procurement compliance. Concerns regarding the implementation of previously agreed recommendations have been reported to the Audit Committee throughout the year. These continue to present financial and compliance risks to the organisation. Review of charging has been delayed by the pandemic and remains under review. Improvements in procurement will be supported through Internal Audit work during 2021/22.

“Significant” issues included risks relating to asset management, monitoring use of delegated authority, stock recording and control, completing reconciliations, training plan coordination, IT security, data protection, timesheet controls, and demonstrating compliance with the Council’s and national procurement regulations.

Thirteen areas in which breaches of the Council’s financial regulations had been identified were highlighted in nine Internal Audit reports – with the majority in respect of raising purchase orders in advance where required and other compliance with the Council’s procurement requirements. Breaches were also recorded in respect of application of segregation of duties, delegated authority being exceeded, and compliance with the Council’s Following the Public Pound policy.

Each of these findings indicated weaknesses in specific aspects of governance or internal control, reducing assurance over the systems and processes in place in these areas. However, the majority of recommendations made by Internal Audit have been agreed by Services, which have committed to action to address the identified risks. Conclusion of these actions will restore or improve the level of control over the audited areas.

The overall number of recommendations made fell from 444 in 2019/20 to 255 in 2020/21, in line with a reduction in the number of reports concluded during the year. Although most recommendations have been agreed by management there have been delays with implementing a number of these as reported on a regular basis to the Audit Committee. Management has highlighted in these reports that, where necessary, progress with implementing actions has been delayed where resources have been prioritised to support the Council’s response to the Covid 19 pandemic. Where that has been the case, I consider this an appropriate and proportionate response to the management of the relative risks. The year commenced with 129 overdue actions, and closed with 70 remaining to be implemented – which continues to present risks in those areas. However, during the year 303 actions have been implemented, demonstrating positive progress and continuing improvement.

Fraud risks have been identified during the year, as a result of due diligence undertaken by Services and Internal Audit in respect of Covid business grants facilitated by the Council on behalf of the Scottish Government. These are being investigated as appropriate, and generally Services have implemented proportionate controls in response. Work in this area has highlighted further associated fraud risks, which will be shared with Services and the Audit Committee in due course. Finance has recently developed additional fraud awareness training to raise the profile of these risks across the Council. Identifying potential fraud is a concern, however raising awareness of it can have a positive impact on the control environment.

At the time of drafting the 2020/21 Internal Audit Plan, the Council's Risk Registers were in a period of transition and, as a result, were not all up to date. This remained the position at the end of the financial year, as work on the Registers was paused whilst dealing with the live Risk issues presented by Covid 19. Whilst it is acknowledged that risks will have been more fluid and weighted towards addressing the immediate impact of the pandemic, which demonstrates risk management in action, in the absence of complete current Registers less assurance was available over this area. However, elements of risk to the Council have been considered as part of Internal Audit reports and recommendations concluded during the year; the Risk Manager has been undertaking a review of the process; and an Internal Audit of risk management is planned for 2021/22.

Respective responsibilities of management and internal auditors in relation to internal control

It is the responsibility of the Council's senior management to establish an appropriate and sound system of internal control and to monitor the continuing effectiveness of that system. It is the responsibility of the Chief Internal Auditor to provide an annual overall assessment of the robustness of the internal control system.

Sound internal controls

The main objectives of the Council's internal control systems are to:

- ensure adherence to management policies and directives in order to achieve the organisation's objectives;
- safeguard assets;
- ensure the relevance, reliability and integrity of information, so ensuring as far as possible the completeness and accuracy of records; and
- ensure compliance with statutory requirements.

Any system of control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. Accordingly, the Council is continually seeking to improve the effectiveness of its systems of internal control.

The Work of Internal Audit

Internal Audit is an independent appraisal function established by the Council for the review of the Council's framework of governance, risk management and control as a service to the organisation. It objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper, economic, efficient and effective use of resources.

The section undertakes an annual programme of work agreed with the Strategic Leadership Team and the Audit Committee. The audit plan is based on a risk assessment process which is revised on an ongoing basis to reflect evolving risks and changes within the Council.

All Internal Audit reports identifying system weaknesses, non-compliance with expected controls, and / or assurance of satisfactory operation are brought to the attention of management and include appropriate recommendations and agreed action plans. It is management's responsibility to ensure that proper consideration is given to Internal Audit reports and that appropriate action is taken on audit recommendations. The Internal Auditor is required to ensure that appropriate arrangements are made to determine whether action has been taken on internal audit recommendations or that management has understood and assumed the risk of not taking action.

Colin Harvey
Chief Internal Auditor (Interim)
Aberdeenshire Council. 6 April 2021

Appendix D

INTERNAL AUDIT PERFORMANCE MEASURES

| PI | Description | Target | Actual 2020/21 | Actual 2019/20 |
|----|--|-----------|----------------|----------------|
| 1 | Percentage of planned audits commenced where the Service was given advance notice of commencement of field work. | 100% | 100.00% | 100.00% |
| 2 | Percentage of current year audits (as adjusted through consideration of subsequent year's plan, see Note (1)) where draft report issued by deadline. | 90% | 35.71% | 75.00% |
| 3 | Percentage of current year audits (as adjusted) completed by end of current year. | 65% | 42.68% | 48.89% |
| 4 | Percentage of previous year audits (as adjusted) completed by end of current year. | 100% | 90.00% | 100.00% |
| 5 | Percentage of current year audits (as adjusted) that were completed in the year within 110% of planned time allocated. | 90% | 25.00% | 77.27% |
| 6 | Percentage of previous year audits (as adjusted) that were completed within 110% of planned time allocated. | 90% | 55.56% | 65.22% |
| 7 | Percentage of planned time taken for current year audits that were completed in the year. | 90 - 110% | 142.13% | 95.86% |
| 8 | Percentage of planned time taken for all previous year audits completed by end of current year. | 90 - 110% | 132.79% | 112.80% |

| PI | Description | Target | Actual 2020/21 | Actual 2019/20 |
|----|---|--------|----------------|----------------|
| 9 | Percentage of recommendations accepted by management (See Note (2)). | 95% | 97.65% | 98.27% |
| 10 | Where management has not agreed recommendation, percentage who accept risk. | 100% | 100.00% | 100.00% |

Notes:

- (1) The adjusted number of audits in the plan for 2019/20 was 45, and for 2020/21 was 28.
- (2) The number of recommendations made by Internal Audit in 2019/20 was 404, and for 2020/21 was 255.

Commentary

The main changes compared with the previous financial year is that fewer audits were completed by the end of the financial year and the percentage of those that were completed within target against budgeted time decreased.

The time spent on each individual audit, compared to that originally budgeted, varied in most cases with some being completed more quickly but with the majority taking longer than anticipated, including audits carried forward from 2019/20. This has had an impact on capacity to progress with current year work.

Whilst reported performance has deteriorated, this should be considered against the backdrop of the Coronavirus pandemic, which has had a significant impact on the resources and capacity of the Internal Audit team, and of audited Services to facilitate and respond promptly to audit enquiries and reports.

Efforts are being made within Internal Audit to improve performance against these measures in future, and proposed actions are set out in the Quality Assurance and Improvement Programme (QAIP) at Appendix E.

Appendix E

INTERNAL AUDIT QUALITY ASSURANCE AND IMPROVEMENT PROGRAMME (QAIP)

| Action | Timescale | Commentary |
|---|----------------|--|
| Internal Audit Service Development Planning | May 2021 | PSIAS recommends that the Internal Audit Plan detail how the Service will be developed in accordance with the Internal Audit Charter. The QAIP will fulfil this recommendation. |
| Resourcing | May 2021 | Recruitment for the Chief Internal Auditor post is ongoing, anticipated conclusion in May 2021; Recruitment for the Senior Auditor post will commence thereafter; Recruitment for an Assistant Auditor post is nearing completion. |
| Management Engagement | June 2021 | Consultation and engagement with Directors and Heads of Service will be sought, to provide progress updates and identify any potential resource impacts within Services which could impact on Internal Audit progress with planned work. |
| External Auditor Engagement | June 2021 | Consultation and engagement with External Audit will be required to ensure efforts are aligned and avoid duplication / overlap of assurance. This is a recommendation of PSIAS. |
| Performance Management | July 2021 | More regular performance monitoring will be implemented following rationalisation of the Internal Audit performance management process. |
| Improvement Activity | September 2021 | Corporate improvement and consulting activities have been included in the Internal Audit Plan for 2021/22. Progress will be monitored, outcomes and lessons learned recorded and acted on to inform future years' planning. |
| Assurance Mapping and Prioritisation | March 2022 | Wider sources of Internal Audit assurance will be given formal consideration as part of the planning process for the 2022/23 Internal Audit Plan, and priority levels determined for each audit. This is a recommendation of PSIAS. |