

EAST RENFREWSHIRE COUNCIL**AUDIT AND SCRUTINY COMMITTEE****23 September 2021****Report by Chief Auditor****INTERNAL AUDIT ANNUAL REPORT 2020/21****PURPOSE OF REPORT**

1. To submit to Members an annual report on the activities of internal audit during 2020/21 and to provide an independent audit opinion on the adequacy and effectiveness of the Council's governance, risk management and internal control systems based on work undertaken in 2020/21.

BACKGROUND

2. The internal audit service is an autonomous unit within the Chief Executive's Office. The service objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper economic, efficient and effective use of the council's resources. Independence is achieved through the organisational status of internal audit and the objectivity of internal auditors. The council's financial regulations require that an annual report containing an assurance statement and summarising internal audit's activities during the year is submitted to the Audit and Scrutiny Committee.

ANNUAL REPORT 2020/21

3. The original 2020/21 strategic audit plan was approved by the Audit and Scrutiny Committee in March 2020. Due to changing circumstances caused by Covid lockdowns, the plan was revised twice during the year in August 2020 and February 2021. The revisions resulted in a significant reduction in the number of audits that could be carried out however priority was given to the audits which would give most assurance that internal controls continued to operate satisfactorily. The attached annual report (Appendix 1) summarises the audit work carried out during the year. The internal audit annual statement of assurance is contained within appendix A of the report and concludes that reasonable assurance can be placed upon the adequacy and effectiveness of the council's governance, risk management and internal control systems in the year to 31 March 2021 except for one area still under investigation by Police Scotland.

RECOMMENDATION

4. The Committee is asked to note the annual statement of assurance on the adequacy of governance, risk management and internal control systems and submit it to the Council.

5. The Committee is asked to note the contents of internal audit's annual report 2020/21.

Further information is available from Michelle Blair, Chief Auditor, telephone 0141 577 3067.

M Blair, Chief Auditor
13 September 2021

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APPENDIX 1

INTERNAL AUDIT ANNUAL REPORT 2020/21

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Chief Auditor
13 September 2021

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INTERNAL AUDIT ANNUAL REPORT 2020/21

1. INTRODUCTION

- 1.1 The responsibilities and duties of Internal Audit are summarised in the Council's Financial Regulations which state:

'The primary role of Internal Audit is to provide assurance to the Council on the adequacy of its control environment. Internal Audit will carry out independent examinations of financial and related systems of the Council to ensure the interests of the Council are protected.'

- 1.2 Internal Audit's purpose, authority and responsibilities are set out in more detail in the Audit Charter.
- 1.3 Internal Audit activity during the year was based on the planned work contained in the Annual Audit Plan initially approved by the Audit and Scrutiny Committee in March 2020 and subsequently revised in August 2020 and February 2021 due to changing circumstances during Covid lockdown periods. The revisions resulted in a significant reduction in the number of audits that could be conducted, however the audits which would contribute most to the preparation of the annual assurance statement were prioritised. The Annual Plan was initially derived from the 5 year rolling Strategic Audit Plan which is compiled following a risk based internal audit needs assessment and following consultation with members of the Corporate Management Team, External Audit and elected members.
- 1.4 There are five established posts within the audit service (4.7FTE) of which four employees (3.7 FTE) will hold a relevant professional qualification. There was one vacant post at the year end.
- 1.5 The service operates in compliance with the Public Sector Internal Audit Standards (PSIAS) which came into effect on 1 April 2013.
- 1.6 The assistance afforded by council staff to Audit during the course of work carried out in 2020/21 is gratefully acknowledged and senior management and elected members are thanked for the due regard given to the work of internal audit.

2. INTERNAL CONTROL FRAMEWORK

- 2.1 In order to ensure the proper conduct of its business, the Council has a responsibility to develop and implement systems of internal control. The presence of an effective internal audit function contributes towards, but is not a substitute for, effective controls and it remains primarily the responsibility of line management to ensure that internal controls are in place and are operating effectively. A sound control system will help safeguard assets, ensure records are reliable, promote operational efficiency and ensure adherence to Council policy and procedures. Such systems of internal control can provide only reasonable and not absolute assurance against loss.
- 2.2 As part of its Standing Orders and in order for the business of the council to be dealt with in an efficient manner, the council has in place both a Scheme of Administration and Scheme of Delegated Functions. The former indicates the business to be dealt with by the various bodies of the council, whilst the latter gives details of the authority delegated to officers by the council. In addition to this, a comprehensive set of approved Financial Regulations (updated in June 2019) are in place, which ensure that the financial administration of the council is dealt with in a proper manner. The council's Financial Regulations incorporate the requirement that an Annual Audit Report showing the activity of the Internal Audit service and progress achieved

against the plan shall be presented to the Audit and Scrutiny Committee each year. Contained within this report shall be an assurance statement to the Council on the adequacy of controls. Whilst audit work is also carried out on behalf of the Integration Joint Board and the East Renfrewshire Culture and Leisure Trust, fundamental responsibility is to the management of the Council should there be any potential conflict.

- 2.3 The Audit and Scrutiny Committee's terms of reference require it to evaluate the internal control environment and provide an annual statement to the Council. To assist with this evaluation, Internal Audit is required to provide the Audit and Scrutiny Committee with an annual statement on the adequacy and effectiveness of internal control.

3. ACHIEVEMENT OF ANNUAL AUDIT PLAN

- 3.1 Internal audit activity during the year was significantly reduced due to Covid lockdown restrictions. As previously mentioned, the original approved plan was revised twice during the year. All audits in the final revised plan were undertaken however reports for two audits have yet to be issued (city deal and contract covid19). The results of internal audit's progress against the annual plan has been reported to Audit and Scrutiny Committee quarterly and is summarised in Appendix D.

The original 2020/21 plan provided 733 (720 2019/20) direct audit days (i.e. excluding 254 days for planning, reporting, administration, training, consultancy work, seminars, secondments and meetings) spread across various audit activities and council departments. The actual number of audit days achieved was only 360. In addition to this, internal audit employees assisted other services during the lockdown period but this is not included as audit days. Details of audit work carried out analysed by type of audit is shown in table 1 below.

Table 1 – Audit Work by Type of Audit

Type of Audit	Original Planned Days 2020/21	Revised Planned Days 2020/21	Actual Days 2020/21	Variance in days (Revised to actual)
Systems and Regularity	439	185	196	11
Contract	40	20	34	14
Computer	42	32	34	2
General and Fraud Contingency	97	77	56	(21)
Performance Indicators	10	10	19	9
Follow up of previous year	50	25	18	(7)
Grant Certification	15	0	0	0
Trust	20	0	0	0
IJB	20	0	3	3
Total	733	349	360	11

- 3.2 Despite a significant reduction of planned audits due to revisions, internal audit issued 14 reports and memos relating to 2020/21 audit work which contained in excess of 80 recommendations in total. Details of all reports issued were included in the quarterly progress reports during the year. Six of the reports were issued after the year end and two further reports have yet to be issued. Satisfactory responses

have now been received for all audit reports relating to 2020/21 which were issued apart from one where the due date for responses has not yet passed.

3.3 There were two reports where management did not accept all of the recommendations contained in the reports. In total, four recommendations were not fully or only partially accepted but reasonable explanations were provided to support the response and therefore all were considered satisfactory. The reports and details of recommendations not fully accepted were:

- MB1140NS Corporate and Community Services Follow up (3) – 2 medium risk and one low risk
- MB1143FM Creditor Payments (1) – high risk

3.4 Internal audit's approach always attempts to be constructive and this appears to have been welcomed by departments. Details of the creditor payment report and responses will be provided to the Audit and Scrutiny Committee in the next quarterly progress report. All departmental responses relating to the follow up audit have been circulated to audit and scrutiny committee members in full. One of these four recommendations was classified as high risk, two as medium and one as low risk. Details of the high risk recommendation which was not accepted was within the creditor payments report and is detailed below.

3.5 The high risk recommendation was that management should ensure that processes are in place to enable them to demonstrate that all purchases of £50,000 and above have been certified by procurement in advance to comply with the Council's contract standing orders. In response, the Chief Procurement Officer has stated that they are unable to accept this recommendation as there is currently no online way to ensure advance certification from procurement in instances where the original order starts out under £50,000 but lines are then added which cause the order to exceed £50,000. This is due to the new Integra system being unable to provide a report that would facilitate this. In the period audited (1 April 2020 to 1 March 2021), 28 instances of purchases exceeding £49,999 were identified which had not been authorised as required by procurement. This situation is not ideal and management are effectively accepting the associated risks of not being able to implement the recommendation.

3.6 An excellent working relationship exists between internal audit and Audit Scotland, the council's appointed external auditors. Information on audit planning and the progress of audit work is regularly exchanged on an informal basis which helps avoid duplication of effort and maximises audit resources. Audit Scotland review the work of internal audit annually to consider whether reliance can be placed on internal audit's work and it is pleasing to be able to report that Audit Scotland continue to be able to place reliance on internal audit's work as the standard of work meets their requirements.

4. SUMMARY OF AUDIT ACTIVITIES 2020/21

4.1 Internal Audit carried out a range of activities throughout the year, however systems and regularity based reviews continue to represent two of the main elements of planned activity. Systems reviews focus on identifying, assessing and testing the adequacy and effectiveness of controls in place to ensure the underlying objectives of the system are met whereas regularity focuses more on compliance testing. The key systems and regularity audits carried out were as follows:

- Debtors control
- Council Tax
- Creditor Payments
- Housing Benefits
- Financial Ledger and Budgetary Control
- Cash Income and Banking
- Application audit of Integra
- Contract Audit – Covid19

4.2 Overall, the audit findings suggested that whilst some weaknesses were identified and some elements of control were only partially in place, when taken with other findings they did not significantly impair the overall systems of internal control in the areas reviewed.

4.3 Some other types of audit were also carried out such as regularity and performance indicators. Following each audit, a report detailing appropriate recommendations to address weaknesses in systems and procedures was issued. In general, audit results suggested that although errors and weaknesses were often noted they were not considered to be generally indicative of absent or inadequate controls and that broadly, the level of compliance was satisfactory.

4.4 **Follow-up audits:** An ongoing programme of follow-up audits is normally carried out to ensure that recommendations previously made by Internal Audit and accepted by management have been implemented. Only two follow up audits were carried out during the year covering Chief Executives Office and Corporate and Community Services. No responses are outstanding in relation to follow-up audit reports issued during the year. Full copies of both of these reports and the associated departmental responses have been circulated to Audit and Scrutiny Committee members.

4.5 **General contingency:** Six specific requests for assistance/consultancy or guidance on queries/anomalies were received during the year, none of which resulted in actual financial loss to the council. Contingency time was also used to assist the core systems and other teams in relation to new systems being implemented.

4.6 **Fraud contingency:** Internal Audit also has responsibility for investigating as appropriate all alleged frauds and irregularities which have been brought to audit's attention in accordance with the Council's Anti-Fraud and Bribery Strategy. The number of frauds and irregularities and the level of resources required to investigate them are always difficult to estimate. Two potentially fraudulent matters brought to Audit's attention were investigated during the year using budgeted fraud contingency time. The first case involved providing information to Police Scotland and did not involve financial loss to the Council. The second case resulted in an investigation where the matter was brought to a conclusion and recommendations were made to the relevant director on how to improve controls. This case involved significant potential cost or loss to the Council but due to this issue having been passed to Police Scotland and still being under investigation, no further information can be provided at this time.

4.7 Frauds and irregularities included in Audit Scotland's quarterly Fraud Digests were also considered in relation to practices within the Council, to proactively try and identify potential weaknesses and ensure that appropriate measures have been taken or are in place to prevent these happening within East Renfrewshire.

5. COMPLIANCE WITH PUBLIC SECTOR INTERNAL AUDIT STANDARDS (PSIAS)

5.1 In 2017/18, an external assessment of PSIAS was carried out and submitted to the Audit and Scrutiny Committee in June 2018. The results of that review confirmed

that the Internal Audit function has sound documentation standards and reporting procedures in place and complies with the main requirements of PSIAS.

- 5.2 An internal self-assessment of compliance with PSIAS was subsequently carried out and the results presented to the Audit and Scrutiny Committee in June 2019. The self-assessment concluded that the internal audit service were fully compliant with 95% of the standards and partially compliant with a further 4%. This is broadly in line with the findings of the external assessment. The self-assessment was reviewed in July 2020 and August 2021 which confirmed the levels of compliance previously reported.
- 5.3 A revised Quality Assurance and Improvement Plan (QAIP) was prepared as part of the most recent self-assessment review and is included in Appendix C. One action remains outstanding and will be implemented during 2021/21 and relates to maintaining internal audit independence over areas being audited.
- 5.4 One of the requirements of the PSIAS is that the internal audit service must be free from interference in determining the scope of internal auditing, performing work and communicating results. I can confirm that during 2020/21, the internal audit service has operated without any such interference.

6. INTERNAL AUDIT PERFORMANCE INDICATORS

- 6.1 In January 2008, the Audit Committee approved revised key performance indicators to be used to measure Internal Audit's performance. Some of these indicators have been reported to the Audit and Scrutiny Committee on a quarterly basis, whereas it is only appropriate to report others on an annual basis.
- 6.2 A summary of all the indicators is given in Appendix B with the targets and actual achievement for the full year. Five of the targets were not met;
- 2.1 which measures actual direct audit days compared to planned days,
 - 2.2 which measures actual direct audit days as a percentage of total days available
 - 4.1 which measures percentage of planned audits that are completed
 - 5.2 which measures the time to complete an audit and
 - 5.3 which measures the time to issue a report.

A number of factors significantly impacted Internal Audit's ability to meet its performance targets including:

- accessibility issues to both buildings and officers within services being audited impacting on the ability to conduct audits in a timeous manner.
- reduction in number of audits in the plan
- slow responses from departments for some audits to allow reports to be cleared.
- reduced internal audit staff resources due to secondment and long term illness.
- adaptation of audit practices to enable working remotely during lockdown
- several key systems being implemented during lockdown or just prior to it.

7. ANNUAL INTERNAL AUDIT OPINION

- 7.1 There is a formal requirement for the Chief Auditor to prepare an annual report which contains an assurance statement on the adequacy of governance, risk management and internal control systems. Such systems need to be monitored so that management and Members may be sure that they continue to be effective. Monitoring of controls is done at a number of levels, for example, assessment by line management, internal audit and external audit review and subsequent reporting to

management of identified weaknesses and recommendations, and monitoring by the Audit and Scrutiny Committee. If monitoring of control is to be effective, then senior management must foster an environment where internal control is the responsibility of all staff.

- 7.2 The Internal Audit Annual Statement of Assurance is included in Appendix A. The evaluation of the control environment is informed by a number of sources as detailed in the appendix.
- 7.3 In reviewing these different sources of evidence, consideration has to be given as to whether any key controls are absent or ineffective and when taken together with other findings, would lead to the conclusion that the overall system of control has been significantly impaired as a result.
- 7.4 Based on the information available, the formal annual statement of assurance did not lead me to conclude that the Council's overall systems of governance, risk management and internal control were significantly or materially impaired during 2020/21 except for the area still under investigation by Police Scotland.

8. CONCLUSION

- 8.1 The 2020/21 audit year was challenging for Internal Audit as the audit plan was substantially reduced, there were reduced staffing levels due to an internal secondment and long term illness, and covid restrictions impacted on the ability to carry out audits. Despite this, sufficient audits were able to be completed to allow an opinion to be given in the annual statement of assurance. External audit continue to place reliance on the work of the service. The level of performance achieved against the indicator targets set given the restrictions that were in place were largely outwith the control of the service.

APPENDIX A

INTERNAL AUDIT ANNUAL STATEMENT OF ASSURANCE FOR 2020/21

As Chief Auditor of East Renfrewshire Council, and in line with the Public Sector Internal Audit Standards (PSIAS), I am pleased to present my annual statement on the overall adequacy and effectiveness of the governance, risk management and control systems of the Council for the year ended 31 March 2021.

Respective Responsibilities of Management and Internal Audit in relation to Governance, Risk Management and Internal Control

It is the responsibility of the Council's senior management to establish appropriate and sound systems of governance, risk management and internal control and to monitor the continuing effectiveness of these systems. It is the responsibility of the Chief Auditor to provide an annual overall assessment of the robustness of governance, risk management and internal control.

The Council's Framework of Governance, Risk Management and Internal Controls

The main objectives of the Council's framework of governance, risk management and internal control are:

- To ensure adherence to management policies and directives in order to achieve the organisation's objectives;
- To safeguard assets;
- To ensure the relevance, reliability and integrity of information, so ensuring as far as possible the completeness and accuracy of records; and
- To 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 governance, risk management and internal control.

The work of Internal Audit

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

During 2020/21, the internal audit service operated in accordance with the Public Sector Internal Audit Standards (PSIAS). In particular, the service operated free from interference in determining the scope of internal audit, performing work and communicating results. A self-assessment was carried out and submitted to the Audit and Scrutiny Committee. This review concluded that the internal audit service continues to operate in compliance with the Public Sector Internal Audit Standards. A quality assurance improvement plan has been developed to further enhance compliance and is included within the appendices. External audit have also considered the work of internal audit and did not raise any issues.

The service undertakes an annual programme of work approved by the Audit Committee based on a five year strategic plan. The strategic plan is based on a formal risk based audit

needs assessment which is revised on an ongoing basis to reflect evolving risks and changes within the Council.

All internal audit reports identifying system weaknesses and/or non-compliance with expected controls are brought to the attention of management and include appropriate recommendations. It is management's responsibility to ensure that proper consideration is given to internal audit reports and that an appropriate action plan is provided in response to audit recommendations. Internal Audit 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. Significant matters arising from internal audit work are reported to the Chief Executive and the Council's Audit and Scrutiny Committee. Follow up work is carried out by Internal Audit to ensure that recommendations previously accepted by management have been implemented. Copies of these reports are circulated to members of the Audit and Scrutiny Committee.

Basis of Opinion

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

- The audit work undertaken by Internal Audit during the year to 31 March 2021 and material findings since the year end
- The audit work undertaken by Internal Audit in previous years and follow up work to assess implementation of agreed actions
- The assessment of risk completed during the preparation of the strategic audit plan
- Assessments of the general control environment within individual departments as completed by each director
- Reports issued by the Council's external auditors and other review and inspection agencies
- Knowledge of the Council's governance, risk management and performance monitoring arrangements
- Any other items brought to the attention of internal audit staff by whatever means which may warrant further investigation.

Opinion

Owing to Covid19 and the resultant enforced remote working from March 2020 onwards, completing audits from the 2020/21 audit plan became particularly challenging for the audit team and the plan had to be revised twice during the year. All revised planned 2020/21 audits have been completed with the exception of two audits for which the work has been completed but the final report has yet to be issued. It is therefore my opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's framework of governance, risk management and internal control for the year ended 31 March 2021 except for the area still under investigation by Police Scotland.

Michelle Blair FCA
Chief Auditor

13 September 2021

Internal Audit Performance Indicators 2020/21

Indicator	Definitions (where required)	Target (where applicable)	Actual 2020/21	Actual 2019/20	Actual 2018/19
1. Cost					
1.1 Cost of Internal Audit per productive day.	Productive days are those spent on direct audit activities.	-	£647	£435	£322
2. Audit Coverage					
2.1 Actual direct audit days as a % of planned direct audit days per the plan.	Planned direct audit days as detailed in the strategic audit plan.	100%	49%	84%	97%
2.2 Actual direct audit days as a percentage of total days available.	Days available exclude public holidays, annual leave and sickness absence.	75%	50%	75%	77%
2.3 Number of requests for assistance/ queries raised by departments outwith planned audit work.	This will generally include most items met from general and fraud contingency. This is contextual information only.	-	8	12	9
2.4 Percentage of planned contingency time used.	Actual contingency time used as a percentage of total planned contingency time. This is mainly for contextual information.	<100%	58%	48%	39%
3. Quality					
3.1 Number of questionnaires issued during the year. (Note: questionnaire sent electronically so this now records the number of responses)			27	0	18
3.2 Percentage of customer questionnaires with overall rating of satisfactory or better.		90%	93%	N/A	100%
3.3 Percentage of established audit posts (FTE) at year end filled by staff with relevant professional qualification.		45%	57%	57%	57%
4. Achievement of Plan	Total number of audits defined as number per strategic annual plan. Number achieved defined as number of audits from plan which were started during the year.				
4.1 No of audits achieved as a percentage of all audits planned during the year.		90%	44%	86%	95%
5. Issue of Reports					
5.1 Number of audit reports issued		-	14	33	40
5.2 Average time in weeks from start of fieldwork to issue of report.	Start of fieldwork defined as when auditor starts gathering information or preparing file. Initial phone call to set up the audit would not be counted as start of fieldwork.	12 weeks	26.2 weeks	14.9 weeks	13.7 weeks
5.3 Average time taken to issue report (working days).	Speed of issue of report is measured from date file is handed to Chief Auditor for review to date of issue of report. GENERAL Average weeks calculated as working days divided by 5. Working days exclude weekends, public holidays, annual leave, training and sickness absence.	10 working days	22.8 working days	15.0 working days	11.1 working days

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QUALITY ASSURANCE IMPROVEMENT PLAN (QAIP) AS AT AUGUST 2021

Ref	Source (SA – Self Assessment EA – External Assessment)	Finding	Proposed action/recommendation	Progress	Target Date
1	SA 2019	Standard 2430 Use of “Conducted in Conformance with the PSIAS” only if the results of the QAIP support such a statement	Include a statement in all audit reports that the audit has been conducted in conformance with PSIAS.	Implemented Included in all audit reports issued after 1 April 2020 and some prior to this.	N/A
2	SA 2020	Standard 2410 Criteria for Communicating – if assurance is to be provided to other partnership organisations, it should be demonstrated that fundamental responsibility is to the management of the Council.	A statement to reflect this will be included in the Annual Report.	Implemented Comment was first included in the 2019/20 Annual Report	N/A
3	SA 2021	Standard 1000 Purpose Authority and Responsibility Internal audit assisted other services with operational and/or non-audit duties during 2020/21, namely processing of Covid grants.	The Chief Auditor should ensure that auditors involved in processing Covid grants are not involved in auditing this area.	An auditor has already been assigned to carry out the planned audit of covid grants and it is confirmed that they were not involved in the processing of grants previously.	31 March 2022

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EAST RENFREWSHIRE COUNCIL
Internal Audit Section
ACHIEVEMENT OF ANNUAL AUDIT PLAN FOR 2020/21

Department	Title	Audit Number	Original No. of days	Revised days Aug 20	Revised days Feb 21	Status	
Chief Executives	Financial Ledger and budgetary control	1	20	20	20	In progress	
Corporate & Community	Payroll	2	25	-	-	DEFER 1	
	Maximising Attendance	3	20	-	-	DEFER 1	
	Overtime	4	22	22	-	DEFER 2	
	Cash income and banking	5	22	22	22	Complete	
	Creditor Payments	6	10	10	10	Complete	
	Debtors control	7	10	10	10	Complete	
	Housing Benefit/ Universal Credit	8	30	30	30	Complete	
	Clothing Grants/free school meals	9	12	12	-	DEFER 2	
	Council tax – billing and collection	10	24	24	24	Complete	
	NDR	11	7	-	-	DEFER 1	
	Travelling and subsistence	12	12	-	-	DEFER 1	
	Education	Pupil Equity Fund	13	12	-	-	DEFER 1
Environmental Controls – Education		14	10	10	-	DEFER 2	
Schools Cluster		15	30	30	-	DEFER 2	
Educational payments		16	8	8	8	Complete	
Environment	Asset Management	17	20	-	-	DEFER 1	
	Grant Certification	18	15	-	-	DEFER 1	
	Gas Servicing	19	15	15	-	DEFER 2	
	City Deal	20	15	10	10	In progress	
	Burial Income	21	8	8	8	Complete	
	Health and Safety	22	15	-	-	DEFER 1	
	Climate Change Report	23	5	5	5	Complete	
	Energy and Fuel	24	15	-	-	DEFER 1	
Housing	Housing Allocations and homeless accomm	25	27	-	-	DEFER 1	
	New Council Houses	26	20	20	-	DEFER 2	
HSCP	Care First Finance System	27	15	-	-	DEFER 1	
	IJB	28	20	20	-	DEFER 2	
Trust	Culture and Leisure Limited Trust	29	20	20	-	DEFER 2	
Various	Contract 1 Covid 19	30	20	20	20	In progress	
	Contract 2	31	20	-	-	DEFER 1	
	Application Audit Integra	32	32	32	32	Complete	
	Fraud Contingency	33	67	47	47	Complete	
	General Contingency	34	30	30	30	Complete	
	LG Benchmarking Framework	sickness	35	5	5	5	Complete
		creditors	35	5	5	5	Complete
	Follow up	36	50	50	25	In progress	
Previous year audits Note1	37	20	8	8	Complete		
Audits carried forward from 2019/20	Stores	38				In progress but suspended	
	Housing voids	39					
	Carers Legislation (complete)	40		30	30		
	Payment to Care Providers	41					
	HSCP follow up	42					
Total			733	523	349		

Note 1 previous year audits were completed with the exception of the five which have been carried forward.
DEFER 1 relates to audits which were deleted/deferred and approved by Committee in August 2020.
DEFER 2 relates to audits which were deleted/deferred and approved by Committee in February 2021

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