



<b>Audit Committee</b>	<b>Wednesday, 14 April 2021</b>	<b>Matter for Information</b>
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**Report Title:** **Internal Audit Progress Report (Q3 2020/21)**

**Report Author(s):** **Comie Campbell (Head of Finance / Acting Section 151 Officer)**

<b>Purpose of Report:</b>	To update the Committee on progress made in delivering the 2020/21 Audit Plan and to provide an update in relation to management's implementation of internal audit recommendations.
<b>Report Summary:</b>	The Internal Auditors are making good progress in delivering the 2020/21 audit plan programme.
<b>Recommendation(s):</b>	<b>That the contents of the report and the appendix be noted.</b>
<b>Senior Leadership, Head of Service, Manager, Officer and Other Contact(s):</b>	Comie Campbell (Head of Finance / Acting Section 151 Officer) (0116) 257 2713 <a href="mailto:comie.campbell@oadby-wigston.gov.uk">comie.campbell@oadby-wigston.gov.uk</a>  Mark Watkins (Head of Internal Audit, CW Audit Services) 07926 252 619 <a href="mailto:mark.watkins@cwaudit.org.uk">mark.watkins@cwaudit.org.uk</a>
<b>Corporate Objectives:</b>	Providing Excellent Services (CO3)
<b>Vision and Values:</b>	"A Stronger Borough Together" (Vision) Accountability (V1) Teamwork (V3) Innovation (V4) Customer Focus (V5)
<b>Report Implications:-</b>	
Legal:	There are no implications arising from this report.
Financial:	There are no implications arising from this report.
Corporate Risk Management:	Reputation Damage (CR4) Effective Utilisation of Assets / Buildings (CR5) Regulatory Governance (CR6) Organisational / Transformational Change (CR8)
Equalities and Equalities Assessment (EA):	There are no implications arising from this report. EA not applicable.
Human Rights:	There are no implications arising from this report.
Health and Safety:	There are no implications arising from this report.
<b>Statutory Officers' Comments:-</b>	
Head of Paid Service:	The report is satisfactory.

Chief Finance Officer:	As the author, the report is satisfactory.
Monitoring Officer:	The report is satisfactory.
<b>Consultees:</b>	None.
<b>Background Papers:</b>	None.
<b>Appendices:</b>	<b>1.</b> Internal Audit Progress Report (March 2021)

## **1. Introduction**

- 1.1 This report summarises the work of Internal Audit for the 2020/21 financial year including March 2021. **Appendix 1** shows a copy of the Internal Audit Progress Report.
- 1.2 The purpose of the report is to update the Audit Committee on progress made in delivering the 2020/21 Audit Plan.

## **2. Reviews Since Last Report (Appendix 1, Section 3)**

- 2.1 Seven internal audit reports have been completed, one has been given full assurance, three significant assurance and two moderate assurance (IT Audit –Website Content Management and Agency Workers).
- 2.2 **The Key Issues for the IT Audit – Website Content Management:**
- Multi factor authentication should be used for all administration accounts on the website and the minimum password length increased to 10+ characters.
  - A security penetration of the website should be commissioned.
  - The supplier’s responsibilities for taking backups of the website should be included in the documented agreement.
  - A backup restore test should be performed.
  - Documentary evidence of compliance with accessibility guidelines be maintained.
  - All user accounts on the new website should be reviewed to ensure they are valid.
  - Roles and responsibilities for managing website content should be documented.
- 2.3 The Key issues for the Agency Workers audit:
- Ensure draft Agency Workers & IR35 Policy is updated to include all recommended enhancements. Obtain approval and ensure it is implemented as soon as possible.
  - Develop and implement a framework agreement for employment agencies approved by the Council, maximising opportunities for negotiation of preferential rates and ensuring that agencies comply with industry regulations.

2.4 The remaining review related to other COVID-19 Grants received by the Council from central government. These grants required formal certification from the Head of Internal Audit and the Chief Executive.

2.5 The Council has not received any limited assurance reports during 2020/21.

## **3. Recommendation Tracking (Appendix 1, Section 4)**

3.1 This report summarises the auditors have issued 81 recommendations, of which 12 (14.8%) remain outstanding. Four are less than 6 months old and five are over 6 months old. Three of the five outstanding over 6 months old relate to low risk areas.