



AUDIT & PERFORMANCE COMMITTEE

30 November 2020

INTERNAL AUDIT PROGRESS REPORT

Report by Chief Internal Auditor (Report No. G/20/129)

PURPOSE OF REPORT

The purpose of this report is to provide the Audit & Performance Committee with an update on progress in relation to Internal Audit's planned activity.

1. BACKGROUND

The Public Sector Internal Audit Standards (PSIAS) require that the Chief Internal Auditor reports periodically to the Audit and Performance Committee in internal activity and on performance relative to the approved annual plan.

Since the last report to the Audit and Performance Committee, Internal Audit has continued to work on the remaining assignment from the 2019/20 Internal Audit Plan (report [G/19/141](#) refers), relating to Financial Risks. In addition, work has commenced on one assignment from to 2020/21 Audit Plan (Report [G/20/83](#)).

Perth & Kinross Council's Internal Audit Service continues to support identified essential services which have been prioritised as a result of the COVID-19 pandemic. Internal Audit resources have been re-tasked to support NHS Tayside's Test & Protect. Whilst it is not anticipated that this will impact on the completion of the Audit Plan for the Integration Joint Board, there may be a slight delay in its completion. The Audit & Performance Committee will continue to be informed of any impact.

Work to deliver the Plan will be undertaken through a Joint Working Protocol agreed by the Chief Internal Auditors of both statutory partners.

2. RECOMMENDATION

The Audit & Performance Committee is asked to:

- i. Note the progress made in the delivery of the 2019/20 and 2020/21 plans; and
- ii. Note the potential delay in the completion of the 2020/21 plan.

3. CONSULTATION

The Chief Finance Officer has been consulted on the content of this paper.

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APPENDICES

1. Internal Audit Plan Progress Report