

Report to: **Audit Committee**
Date: **6 November 2020**
By: **Orbis Chief Internal Auditor, Business Services Department**

Title of report: **Revised Internal Audit Plan 2020/21**

Purpose of report: **To provide the Audit Committee with the revised 2020/21 Internal Audit Plan**

RECOMMENDATIONS

Audit Committee is asked to approve the revised Internal Audit Plan for 2020/21 covering the period September 2020 to March 2021.

1. Background

1.1 As a result of Covid-19, a significant proportion of our planned audit work was paused so that we would not impede service response to the pandemic and, wherever possible, enable us to provide specific support to this response. This included the redeployment of Internal Audit resources to support the wider organisation. It has therefore been necessary to revise the original audit plan in order to re-prioritise our work and reflect the new risk environment and the reduced period of coverage.

2. Supporting Information

2.1 A revised audit plan has been put together for the period 1 September 2020 to 31 March 2021. A copy of this is attached as Appendix 1. The development of the revised plan again involved consultation with key stakeholders and other processes as discussed in the attached document.

2.2 As always, the plan is flexible to allow resources to be directed to any new and emerging risks and, through liaison with management, additional areas for review have already been identified since the revised plan was developed.

3. Conclusion and Reasons for Recommendation

3.1 Audit Committee are asked to approve the revised plan.

RUSSELL BANKS, ORBIS CHIEF INTERNAL AUDITOR, BUSINESS SERVICES DEPARTMENT

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LOCAL MEMBERS: All

BACKGROUND DOCUMENTS: Internal Audit Strategy and Annual Plan 2020-21