

Pension Fund Committee

12 March 2020

**Internal Audit Progress Report to 31
December 2019**



Report of Paul Bradley, Chief Internal Auditor and Corporate Fraud Manager

Electoral division(s) affected:

Countywide.

Purpose of the Report

- 1 To inform Members of the work that has been carried out by Internal Audit during the period 1 April 2019 to 31 December 2019 as part of the 2019/2020 Internal Audit Plan.

Executive Summary

- 2 The report provides Members with the progress that has been made in achieving the Pension Fund Internal Audit Plan for 2019/2020 up to 31 December 2019 and aims to:
 - (a) Provide a high level of assurance, or otherwise, on internal control systems operated in the areas that have been subject to audit;
 - (b) Advise on any significant issues where controls need to improve in order to effectively manage risks;
 - (c) Advising of any other types of audit work carried out, such as consultancy reviews where an assurance opinion on the control environment may not be applicable;
 - (d) Advise of any unplanned work carried out or due to be carried out and any changes to the audit process.

Recommendation

- 3 Members are asked to note the work undertaken by Internal Audit during the period ending 31 December 2019.

Background

- 4 As an independent consultancy service, the Internal Audit Team strives to continue to add value and improve the organisation's operations as well as providing objective assurance to service managers and the Pension Fund Committee.
- 5 The Annual Internal Audit Plan, covering the period 01 April 2019 to 31 March 2020, was approved by the Pension Fund Committee on 14 March 2019.

Progress against 2019/20 planned work:

- 6 A summary of the approved audit plan, with the status of each audit, is shown below:

Audit Title	Audit Type	Status	Opinion
Audits brought forward from 2018/19			
Pension System ICT Controls, Data Quality and Performance	Assurance	Final Report	Moderate
Governance Arrangements	Assurance	In Progress	
2019/20 audits			
Contributions	Assurance	Not yet started	
Benefits	Assurance	In Progress	
Compliance with Breach Policy	Assurance	Service request to defer to 2020/21	
National Fraud Initiative – Data matching to identify potential error/fraud	Counter Fraud	In Progress	
Management time and ad hoc advice & guidance	Advice/Consultancy	In Progress	

- 7 The status shows that, of the four assurance reviews now planned to be completed in 2019/20, one final report has been issued. However, no final reports were issued in the period.

Background papers

- Specific Internal Audit reports issued and working papers.

Other useful documents

- None

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