

Internal Audit Work Timeframes

1. Background to the 2021/22 Audits on the Quarter 2 List of Current Work

1.1. There were 7 audits still in progress from 2021/22 (from a total of 16 audits that were in progress), reasons behind this for context:-

- a. 4 were where the draft report had been issued a number of months ago to the service and for varying reasons (work pressure and vacant posts being the key ones), we were still awaiting a response from the service. (Issuing a draft report is the point at which the work progress is in our control, after which we then need to remind/chase managers for a response/meeting, we cannot progress further without their engagement in the process).
- b. 2 were where the delays were mainly down to us, and the auditor not prioritising/ progressing this work and working on other audits. Although in both cases there were also delays in the services providing the required information.
- c. 1 was due to the auditor leaving before the audit was completed, the Audit Manager then progressed it as and when she could find time to complete the work, rather than allocate to another auditor to complete when they had had no involvement in the audit.

2. Internal Timeframe Targets/Issues with Trying to Achieve Them

2.1. We have set our internal operational targets as aiming to produce a draft school report within 4 weeks of the visit, and for corporate reviews a draft report within 3 months of obtaining agreement to the Terms of Reference. We have set these targets ourselves, there is no professional norm, professional guidance only states that audit findings should be reported timely.

2.2. The 3 month time window is being optimistic and would only be met if all of the information we required was provided promptly and managers were readily available for meetings, both of which is often not the case. A six month timeframe is more realistic but I would not want to change the Terms of Reference to state this as that may result in further delays in information being provided.

2.3. Where information is not provided/meetings cannot be arranged this results in auditors needing to pick up new audits, each of the team has on average of between 5 – 8 audits on the go at any one time, each at different stages. This then often results in juggling competing priorities to try and complete each piece of work in a timely manner. There are also grant returns/the National Fraud Initiative which require work by set deadlines so these have to take priority over the assurance audit work. There is also unplanned work we are asked to look at which needs to be prioritised e.g. potential fraud allegations/HR grievance or disciplinary investigations and requests for advice.

3. Analysis of Timescales for Work Reported to G&E Committee for 2021/22 and first 2 quarters of 2022/23

School visits (19 schools visited)

68% within 4 weeks
84% within 6 weeks
100% within 8 weeks

Corporate Reviews (19 assurance audits completed)

11% within 3 months
74% within 6 months
84% within 8 months

The remaining 3 audits took between 10 and 12 months, one of which was put on hold because of the auditor assisting with a large investigation. We could have progressed the other 2 audits more timely.

4. Contextual Information

- 4.1. It is easier to meet the school deadlines than corporate reviews as we arrange visits well in advance, there is a standard programme and a standard list of the documents required is provided to the schools so they know what we need. With the assurance audits the scoping for each review differs and needs to be risk assessed, we also do not know the precise information requirements until we commence the audit and ascertain what processes and controls are in place.
- 4.2. Where we consider that a service is not engaging in the process/causing excessive delays without good reason we would escalate, however in most cases delays are down to managers or their staff not having time available to support an audit as it is not top of their priority list and I would not expect it to be.