

Date of meeting:	27 July 2020
Title of Report:	Internal Audit Response to the Covid-19 Pandemic
Lead Member:	Councillor Mark Lowry (Cabinet Member for Finance)
Lead Strategic Director:	Andrew Hardingham (Service Director for Finance)
Author:	Robert Hutchins
Contact Email:	Robert.Hutchins@devon.gov.uk
Your Reference:	AUD/RH
Key Decision:	No
Confidentiality:	Part I - Official

Purpose of Report

To update committee members on the Internal Audit Response to the Covid-19 pandemic and potential impact on the 2020/21 Internal Audit Annual Audit Opinion.

This report was originally on the agenda for the 11th May 2020 Audit and Governance Committee but due to technical difficulties the meeting had to finish early.

Recommendations and Reasons

The Audit and Governance Committee note the update report and the changes made by DAP to ensure that internal audit can continue to operate effectively and advise management on risk and control issues, particularly those arising from Covid-19.

Alternative options considered and rejected

None as the Public Sector Internal Audit Standards require the Head of Internal Audit to provide an annual audit opinion that can be used by the organisation to inform its governance statement.

Relevance to the Corporate Plan and/or the Plymouth Plan

The work of the Internal Audit Service supports delivery of the values and priorities set out in Corporate Plan by ensuring that resources are used wisely, and service areas understand and deliver quality public services which meet customer and community needs and keep people safe. Our service will also support the Council as it undertakes work to address the challenges brought by Covid-19.

Implications for the Medium Term Financial Plan and Resource Implications:

Delivery of the audit plan will assist the council in delivering value for money services.

Carbon Footprint (Environmental) Implications:

No direct carbon/environmental impacts arising from the recommendations.

Other Implications: e.g. Health and Safety, Risk Management, Child Poverty:

* When considering these proposals members have a responsibility to ensure they give due regard to the Council's duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not.

The work of the internal audit service is an intrinsic element of the Council's overall corporate governance, risk management and internal control framework.

Appendices

*Add rows as required to box below

Ref.	Title of Appendix	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
		1	2	3	4	5	6	7
A	Internal Audit Response to the Covid 19 pandemic							

Background papers:

*Add rows as required to box below

Please list all unpublished, background papers relevant to the decision in the table below. Background papers are unpublished works, relied on to a material extent in preparing the report, which disclose facts or matters on which the report or an important part of the work is based.

Title of any background paper(s)	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
	1	2	3	4	5	6	7
None							

Sign off:

Fin	pl.20.21. 10	Leg	lt/34666/ 3004	Mon Off		HR		Assets		Strat Proc	
-----	-----------------	-----	-------------------	------------	--	----	--	--------	--	---------------	--

Originating Senior Leadership Team member: Andrew Hardingham

Please confirm the Strategic Director(s) has agreed the report? Yes

Date agreed: 30/04/2020

Cabinet Member approval: Cllr Mark Lowry (approved by email)

Date approved: 30/04/2020