Audit and Governance Committee



Date of meeting:	21 September 2020
Title of Report:	Internal Audit Progress Report 2020/21
Lead Member:	Councillor Mark Lowry (Cabinet Member for Finance)
Lead Strategic Director:	Andrew Hardingham (Service Director for Finance)
Author:	Brenda Davis, Audit Manager
Contact Email:	Brenda.davis@devonaudit.gov.uk
Your Reference:	AUD/BD
Key Decision:	No
Confidentiality:	Part I - Official

Purpose of Report

This report provides Members of the Audit and Governance Committee with a position statement on the audit work carried out since April 2020.

Due to impact of Covid-19 it has been necessary for Devon Audit Partnership review our approach to delivery of audit work in these rapidly changing and difficult times. We recognise that tying up key staff who are already under immense pressure responding to the new challenges brought by the pandemic would not be welcomed and our approach has been to identify areas within the 2020/21 audit plan where we have remote access to information and are likely to need minimal officer input. This approach has allowed us to start 2020/21 work with minimal client disruption.

We also continue to liaise closely with management to identify changes in processes and procedures and new areas of expenditure. This risk-based approach has resulted in some items in the audit plan being replaced with new, higher risk areas to ensure that audit resources remain focussed on the most important areas.

Recommendations and Reasons

The Audit and Governance Committee:

• Note the findings within the report.

Alternative options considered and rejected

None, as failure to maintain an adequate and effective system of internal audit would contravene the Accounts and Audit Regulations 2015.

Relevance to the Corporate Plan and/or the Plymouth Plan

The Internal Audit service assists the Council in delivering robust standards of public accountability and probity in the use of public funds and has a role in promoting high standards of service planning, performance monitoring and review throughout the organisation, together with ensuring compliance with the Council's statutory obligations.

Our work 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.

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) 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 -	2	3	4	5	6	7		
А	Internal Audit Progress Report 2020/21									

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 <u>unpublished</u> 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) 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.								
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Sign off:

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Origina	Originating Senior Leadership Team member: Andrew Hardingham (Service Director for Finance)										
Please confirm the Strategic Director(s) has agreed the report? Yes											
Date agreed: 18/08/2020											
Cabinet Member approval: Cllr Lowry – approved by email.											
Date approved: 10/09/2020											