

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
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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.

Sign off:

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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											