

# Audit and Governance Committee



Date of meeting:	30 November 2020
Title of Report:	<b>Internal Audit Half Year Report 2020/21</b>
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;
- the reviews scheduled for quarters 3 and 4;
- those areas which can be delivered as part of next year's audit plan or, are no longer required;
- the Head of Internal Audit's mid-year assurance opinion of "Reasonable Assurance" on the adequacy and effectiveness of the Authority's internal control framework

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 continue to work under immense pressure responding to the challenges brought by the pandemic would not be welcomed and our approach has been to liaise with managers and where possible, use remote access to information and to minimise 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 changes to the audit plan with new areas being included which in turn necessitates some areas being deferred to next year.

## Recommendations and Reasons

The Audit & Governance Committee are required to:

- Review and note the findings within the report,
- Review and note the Head of Audit mid-year assurance opinion, and
- Review and approve the in-year changes to the audit plan.

## 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 and help ensure an effective control environment as the Council respond to the ongoing challenges of the Covid-19 pandemic.

### 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
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### 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

**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: 09/11/2020											
Cabinet Member approval: Cllr Lowry by email Date approved: 25/11/2020											