

ARUN DISTRICT COUNCIL

REPORT TO AND DECISION OF AUDIT & GOVERNANCE COMMITTEE ON 30 JULY 2020

PART A : REPORT

SUBJECT: Progress Against the Audit Plan

REPORT AUTHOR: Stephen Pearse, Internal Audit Manager

DATE: July 2020

EXTN: 37561

PORTFOLIO AREA: Corporate Support

EXECUTIVE SUMMARY:

Each year Internal Audit undertakes its work against an annual audit plan, as approved by the Audit & Governance Committee prior to the start of the financial year

The Committee is required to oversee the provision of an adequate and effective internal audit service

RECOMMENDATIONS:

Members of the Audit & Governance Committee are requested to note the content of the report on progress made against the outline Audit Plan agreed by the Committee at its February meeting

1. BACKGROUND:

An outline Audit Plan was presented to, and approved by, the Committee at its February 2020 meeting reflecting the resource currently available. The aim of the plan was to ensure that mandatory work is completed while consideration is given to the future resourcing of the section.

The Committee was advised that there would again need to be considerable flexibility through the year as to the assignment of resource to specific tasks and should there be a significant change during the year in the work to be undertaken by the section or in the resource available to it, then a revised Plan would be prepared and advised to the Committee.

Since mid-March 2020, the work of the section has been impacted by the changes implemented by the Council in response to the global Covid-19 crisis and some resource has been directed to assist other areas on work that was not included in the original plan (e.g. in respect of Government financial returns and fraud checks in respect of the distribution of Business Support Grants). Emergency / temporary changes to Council operations, staff working from home, etc. have impacted on the section's ability to progress the existing plan effectively and a revised plan is likely to

be provided in due course once the Council's 'recovery' status becomes clearer. The impact on the work of the section will be reported in the annual audit opinion for the 2020/21 year.

In February, some initial discussions were held with another local authority in Sussex with a view to pursuing some collaborative working, however in the current situation further consideration of this is on hold. Until such time as the lockdown has been lifted or relaxed and 'new normal' methods of working for the Council have been identified and implemented it is not felt appropriate to provide a revised 'plan' to the Committee.

The attached report identifies the main areas of work undertaken by the Internal Audit section to July 2020.

2. PROPOSAL(S):

It is proposed that the Committee notes the content of the report on progress made against the outline Audit Plan agreed by the Committee at its February meeting

3. OPTIONS:

To note the contents of the report, or not

4. CONSULTATION:

Has consultation been undertaken with:	YES	NO
Relevant Town/Parish Council		✓
Relevant District Ward Councillors		✓
Other groups/persons (please specify)		✓

**5. ARE THERE ANY IMPLICATIONS IN RELATION TO THE FOLLOWING COUNCIL POLICIES:
(Explain in more detail at 6 below)**

	YES	NO
Financial		✓
Legal		✓
Human Rights/Equality Impact Assessment		✓
Community Safety including Section 17 of Crime & Disorder Act		✓
Sustainability		✓
Asset Management/Property/Land		✓
Technology		✓
Other (please explain)		✓

6. IMPLICATIONS:

7. REASON FOR THE DECISION:

The Committee notes the content of the report on progress made against the outline Audit Plan agreed by the Committee at its February meeting

8. BACKGROUND PAPERS:

N/A