

Audit Committee – 23 March 2021

Update on Internal Audit Actions requested at January Audit Committee

1. Summary of report

- 1.1 This report provides an update to Audit Committee on Internal Audit actions requested at the 25 January meeting of Audit Committee in respect of:
- requests for extensions for implementing internal audit actions which are not reasonable; and
 - update on the outcome of the Internal Audit of Covid-19 Governance and Controls

2. Recommendations

- 2.1 That Audit Committee notes the contents of this report.

3. Background

- 3.1 At its meeting on 25 January 2021, the Audit Committee requested an update on the above points. A response to both areas is set out below:

Requests for extensions for implementing internal audit actions which are not reasonable

- 3.2 A review of requests for changes in timings for implementing Internal Audit actions has been undertaken. This did not identify any areas where requests for extensions were not reasonable, however this work did identify that actions arising from a 2017/18 internal audit of Regulation of Investigatory Powers Act 2000 (RIPA) had not been implemented, and a new audit has been included in the proposed audit plan for 2021/22.

Update on the outcome of the Internal Audit of Covid-19 Governance and Controls

- 3.3 As part of the Internal Audit plan for 2020/21, Internal Audit carried out a review of Covid-19 governance and controls across the council.

The scope of the audit covered:

- the council's compliance with the Local Authorities and Police Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020;
- the decision making procedures adopted by the council, including delegated powers, and Gold and Silver control groups;
- procurement of goods and services since March 2020; and
- financial spend controls implemented since March 2020.

Following completion of the audit a Substantial audit report, with one Priority 2 recommendation relating to the payments to domiciliary care providers, has been issued. The full report is attached at Appendix 1.

4. Resource and Legal Consideration

- 4.1 The Accounts and Audit Regulations 2015 came into effect on 1 April 2015 and require councils to undertake an effective Internal Audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account Public Sector Internal Auditing Standards or guidance.

5. Citizen Impact

- 5.1 Internal audit work is intended to ensure that effective systems of internal control are in place. This protects the council and its officers and provides an assurance to stakeholders and citizens regarding the security of the council's operations.

6. Performance and Risk Management issues

- 6.1 Part of Internal Audit's role is to provide assurance on the council's performance and risk management arrangements. Internal audit's programme of work is risk assessed to ensure areas most at risk are examined as a priority. Regular updates are provided to Audit Committee on progress against the approved Internal Audit Plan for 2020/21.

7. Equality Implications

- 7.1 Internal Audit has full regard to equalities both within the internal audit service and in the services / activities under review.

8. Consultation

- 8.1 The annual work plan 2020/21 was consulted upon before its endorsement by executive directors, senior managers, and the Chief Finance Officer.

9. Background Papers

- 9.1 Internal Audit reports/monitoring information.



Vicky Buckley – Interim Director of Finance, Corporate Performance Management and Corporate Landlord

12 March 2021

Author

Sarah Knowles, Internal Audit Manager, ✉ sarah.knowles@mazars.co.uk