

INTERNAL AUDIT UPDATE REPORT

Audit Committee - 28 January 2020

Report of Audit Manager

Status For Consideration

Key Decision No

Executive Summary: The report provides Members of the Audit Committee with an update on the Audit Partnership, including Internal Audit activity, service developments and progress towards delivery of the 2019/20 Audit Plan.

Portfolio Holder Cllr. Matthew Dickins

Contact Officer Russell Heppleston, Ext. 7053

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Recommendation to Audit Committee:

- a) That the Internal Audit Update Report (appendix A) is noted
 - b) That the projects for Q1 of 2020/21 (detailed in paragraph 3) are agreed
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Reason for recommendation: Reporting the outcomes of the internal audit service is a requirement under the Public Sector Internal Audit Standards. As those charged with governance, the Audit Committee is required through its Terms of Reference to provide oversight, support and challenge to gain assurance over the effectiveness of internal control, risk management and governance.

Introduction and Background

- 1 The Audit Committee receives regular updates from the Internal Audit partnership. Principally the focus of these updates is around the progress made to deliver the audit plan, but also to track progress of audit actions, and to consider key insights from internal audit activities.
- 2 Following work over the year to review, update and restructure the service, the impact of the disruption has been reviewed and the audit plan has been re-assessed. As a result, the report (appendix a) includes a proposal to re-schedule some projects into Q1 (April to June) of 2020/21. Doing this creates a greater degree of stability and momentum for the service, and reduces the likelihood and impact of short-term disruption on delivery of the plan.

3 Audit Committee are required to agree the schedule as part of the 2020/21 audit plan. The projects for Q1 of 2020/21 are detailed below:

| Site | Ref | Title | Q | Month | Quarter 1 (2020/21) | | | | | | | | | | | | |
|----------------|-------------------|--|----|----------|---------------------|----|----|----|----------|----|----|----|-----------|----|----|----|----|
| | | | | | Apr 2020 | | | | May 2020 | | | | June 2020 | | | | |
| | | | | | 06 | 13 | 20 | 27 | 04 | 11 | 18 | 25 | 01 | 08 | 15 | 22 | 29 |
| Dartford | DBC24-19-20 | Legal Services - Case Management | Q1 | April 20 | | | | | | | | | | | | | |
| Sevenoaks | SDC20-19-20 | Community Safety Partnership | Q1 | April 20 | | | | | | | | | | | | | |
| Sevenoaks | SDC14-19-20 | Housing Allocations Policy | Q1 | April 20 | | | | | | | | | | | | | |
| Shared Service | SDC02-DBC06-19-20 | Housing Benefits (Systems Mapping) | Q1 | May 20 | | | | | | | | | | | | | |
| Sevenoaks | SDC22-19-20 | Purchasing & Stock Management (Dunbrik) | Q1 | May 20 | | | | | | | | | | | | | |
| Shared Service | DBC17-SDC19-19-20 | Local Air Quality Management | Q1 | May 20 | | | | | | | | | | | | | |
| Dartford | DBC18-19-20 | Contract Management | Q1 | May 20 | | | | | | | | | | | | | |
| Dartford | DBC05-19-20 | New Build Capital Programme | Q1 | May 20 | | | | | | | | | | | | | |
| Dartford | DBC02-19-20 | Feeder Systems & Journals | Q1 | May 20 | | | | | | | | | | | | | |
| Sevenoaks | SDC03-19-20 | Budgetary Control & Monitoring | Q1 | May 20 | | | | | | | | | | | | | |
| Sevenoaks | SDC07-19-20 | Scheme of Delegations & Decision Making | Q1 | June 20 | | | | | | | | | | | | | |
| Sevenoaks | SDC21-19-20 | Fleet Management | Q1 | June 20 | | | | | | | | | | | | | |
| Sevenoaks | SDC06-19-20 | Contract Procedure Rules | Q1 | June 20 | | | | | | | | | | | | | |
| Dartford | DBC15-19-20 | Dartford Town Against Crime (DTAC) | Q1 | June 20 | | | | | | | | | | | | | |



Key Implications

Financial

The Internal Audit Partnership is responsible for delivering the audit service. Delivery of the plan is already approved within the Council's budget.

Legal Implications and Risk Assessment Statement

There are no legal implications associated with this decision.

The audit plan is risk-based. As such, the projects outlined in the plan have been prioritised based on the outcomes of each risk assessment.

Equality Assessment

The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

Conclusions

This report provides Members with an update on the Audit Partnership, including Internal Audit activity, service developments and progress towards delivery of the 2019/20 Audit Plan. In addition, the report includes the proposed audit projects scheduled for delivery in quarter 1 (April to June) 2020/21.

Appendices

Appendix A - Internal Audit Update Report
(January 2020)

Background Papers

The previous update was reported to the Audit Committee in September 2019 and is publically available on the Council's [website](#).

Adrian Rowbotham

Chief Officer Finance & Trading