

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 Adrian Rowbotham, Ext. 7153

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
■ Reporting
■ Fieldwork
■ Planning

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