

Updated 2020/21 Internal Audit & Assurance Plan

Final Decision-Maker	Audit, Governance & Standards Committee
Lead Head of Service	Rich Clarke, Head of Audit Partnership
Lead Officer and Report Author	Rich Clarke, Head of Audit Partnership
Classification	Public
Wards affected	All

Executive Summary

An update to the Internal Audit & Assurance Plan for 2020/21 following significant changes to the Council's risks and priorities during the Covid-19 Pandemic.

Purpose of Report

Decision

This report makes the following recommendations to this Committee:

1. That the updates to the 2020/21 Internal Audit & Assurance Plan be approved.
2. That the approach for keeping the plan current through the year be noted.
3. That the Head of Audit Partnership's conclusion that he has updated the plan with independence and objectivity free from undue influence be noted.

Timetable

Meeting	Date
Audit, Governance & Standards Committee	14 September 2020

Updated 2020/21 Internal Audit & Assurance Plan

1. CROSS-CUTTING ISSUES AND IMPLICATIONS

Issue	Implications	Sign-off
Impact on Corporate Priorities	The audit plan supports all Council work and the wider corporate priorities around delivery of objectives (including cross-cutting objectives.)	Head of Audit Partnership
Risk Management	<p>The audit plan draws on the Council's risk management to assess and order topics for inclusion. Also, our audit findings seek to address control weaknesses that manage risk.</p> <p>For this plan update we have had specific regard to risks arising or changed since the Covid-19 Pandemic.</p>	2 September 2020
Financial	The plan works within agreed resources. Specifically, the plan recognises the impact of a continuing vacancy in the partnership.	
Staffing	There are no staffing implications associated with the decision.	
Legal	<p>The Council is required by Regulation to operate an internal audit service, including agreeing a plan at least annually. Therefore, the Council must approve a plan to maintain regulatory conformance. Approving the plan keeps the Council's conformance with managing an internal audit service working to proper Standards.</p> <p>The Council's Constitution gives the Audit, Governance and Standards Committee responsibility for considering reports dealing with the management and performance of Internal Audit Services.</p>	Team Leader (Corporate Governance), MKLS 2 September 2020
Privacy and Data Protection	We collect and store information during our audit work examining the Council. We use that information under our collaboration agreement which, in turn, is under applicable laws and regulations.	
Equalities	There are no direct equalities implications associated with the decision.	
Public Health	There are no direct public health implications associated with the decision.	

Crime and Disorder	There are no direct crime and disorder implications associated with the decision.	
Procurement	There are no direct procurement implications associated with the decision.	

2. INTRODUCTION AND BACKGROUND

- 2.1 On 16 March 2020 this Committee approved Mid Kent Audit's Annual Internal Audit & Assurance Plan 2020/21. Since then the Council's risks and priorities have changed substantially during the Covid-19 Pandemic.
- 2.2 The Public Sector Internal Audit Standards (the "Standards") direct that we produce a risk based plan 'at least' each year. Given the changed risks we have felt obliged to revisit the plan in March because of changed circumstances. The attached paper summarises those changes.

3. AVAILABLE OPTIONS

- 3.1 The Committee could opt to restate its wish to deliver the 2020/21 plan as it stood. We would not recommend that option as it will need us to undertake work we no longer believe represents a priority and ignore new priorities. That would make an effective Head of Audit Opinion at year end difficult to deliver.

4. PREFERRED OPTION AND REASONS FOR RECOMMENDATIONS

- 4.1 We recommend the Committee approves the changed plan, with our outline approach for keeping currency as risks and priorities change.

5. CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK

- 5.1 We have consulted officers at Head of Service and Director level in changing the plan. The outline approach also fits with previous messages to the Committee on how we compile and oversee audit programmes.

6. NEXT STEPS: COMMUNICATION AND IMPLEMENTATION OF THE DECISION

- 6.1 We have already begun work on some common matters of the 2020/21 Internal Audit & Assurance Plan. On approval we will also begin work on the changed matters, working towards a Head of Audit opinion next June.
- 6.2 We will update Members on plan progress later in 2020.

7. REPORT APPENDICES

- *Appendix 1: Changed Internal Audit & Assurance Plan 2020/21*
-

8. BACKGROUND PAPERS

None.