

TITLE	2020/21 Annual Audit and Investigation Plan In Year Review
FOR CONSIDERATION BY	Audit Committee on 23 September 2020
WARD	None Specific
LEAD OFFICER	Deputy Chief Executive - Graham Ebers

OUTCOME / BENEFITS TO THE COMMUNITY

The Council's 2020/21 Internal Audit and Investigation Plan details the proposed Internal Audit and Investigation activity and seeks to:

- provide key stakeholders with independent assurance that the risks within the Council's fundamental systems and processes are being effectively and efficiently managed;
- allow the Council to demonstrate it is complying with the relevant legislation and applicable professional standards;
- demonstrate the Council's commitment to good governance and a zero tolerance approach towards fraud and corruption; and
- set out that the Team's resources are being properly utilised.

The originally approved Plan has been updated to refocus and reprioritise audit and investigation activity in light of the impact of the Covid-19 pandemic on the council's control and governance processes, with the aim of providing an overall Head of Audit opinion on these processes at year end.

RECOMMENDATION

That the Audit Committee is asked to approve the updated 2020/21 Audit and Investigation Plan.

SUMMARY OF REPORT

This report presents the 2020/21 updated Internal Audit and Investigation Plan (Appendix A).

Background

The original 2020/21 Internal Audit Plan, (Appendix A) was approved by this Committee on 5 February 2020. This Plan has been reviewed and updated following the impact of the Covid-19 pandemic on both the risk profile of the organisation and the resources to deliver the internal audit activity.

A consultation draft of the updated Internal Audit and Investigation Plan has been considered and agreed by the Corporate Leadership Team.

Due to the impact of the Covid-19 pandemic on the Council, and further to conversations with various other Heads of Internal Audit, and taking into account other advice from professional bodies, we have been carefully considering what we need to achieve in 2020/21 with regards Internal Audit and Investigation work during these unprecedented times. We are mindful that a proportionate approach to Internal Audit must be taken to allow council staff and Members to focus on the recovery from the Covid-19 crisis and council priorities.

Audit work in Quarters 1 and 2 has seen most delays with the commencement of specific audit work being put on hold due to services responding to the impacts of Covid-19. The work of the team has been refocussed and reprioritised and a positive example is in respect of support provided to the Revenues and Benefits and Finance teams in respect of the Business Rate Grants process and associated risk mitigations.

The Shared Audit and Investigation Service (SAIS) is being flexible to support the organisation and responding to new and emerging risks, with a regular review on a quarterly basis by this Committee.

One member of the team was redeployed for a two month period so was unavailable for audit work and several members of the team have been trained to provide further support to the organisation, should this be required.

Audit has responded to the impacts of Covid-19 by adapting its processes to respond to services being delivered work remotely and also providing its own service remotely.

As a result of all the above, an In Year Review has been undertaken to determine which areas of audit activity should not be carried out during the remainder of this year, but in the context of being able to provide adequate assurance over key risk areas and provide an opinion at the end of the year.

The proposed changes are included at Appendix A and are highlighted in 'grey'. The changes include some audits to be postponed to 2021/22, some to be amalgamated with other audits and new audit areas which have been identified as high risk.

Several audits are now in progress and the outputs will be reported to the future meetings of this Committee.

FINANCIAL IMPLICATIONS OF THE RECOMMENDATION

The Council faces severe funding pressures, particularly in the face of the COVID-19 crisis. It is therefore imperative that Council resources are focused on the vulnerable and on its highest priorities.

	How much will it Cost/ (Save)	Is there sufficient funding – if not quantify the Shortfall	Revenue or Capital?
Current Financial Year (Year 1)	N/a	Yes	N/a
Next Financial Year (Year 2)	N/a	Yes	N/a

Following Financial Year (Year 3)	N/a	Yes	N/a
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Other financial information relevant to the Recommendation/Decision
N/a

Cross-Council Implications
None

Public Sector Equality Duty
N/a

Reasons for considering the report in Part 2
N/a

List of Background Papers
2020-21 Annual Audit and Investigation Plan In Year Review

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