



ADUR & WORTHING
COUNCILS

Key Decision: No

Ward(s) Affected: N/A

2020/21 REVISED INTERNAL AUDIT PLAN

REPORT BY THE ACTING HEAD OF INTERNAL AUDIT

Executive Summary

1. Purpose

- 1.1 This report Asks Members to consider and approve the revised 2020/21 Internal Audit Plan.

2. Recommendations

2.1 Recommendation One

That the Committee consider whether there are any specific audits which they would like to see added to the proposed plan.

2.2 Recommendation Two

That the 2020/21 Audit Plan be approved.

3. Context

3.1 Background

The proposed 2020/21 Audit Plan was due to be presented to the Committee at its meeting on 24th March 2020, but due to the emerging situation regarding the Coronavirus pandemic the meeting was cancelled.

Following on from the Government's lockdown measures, the Councils' need to focus on the provision of services and support to their communities and businesses, internal audit work has, in the main, been postponed. No audits are being conducted in quarter 1 and a revised plan has been developed which re-focusses on current risks for the Councils.

4. Issues for Consideration

4.1 The revised 2020/21 Internal Audit Plan, attached as **Appendix A**, consists of 27 audits and 485 days of work allocated as summarised below:

Category of Work	Type of Work	Number of Days
Audits of High Risk areas	System audits, annual testing of key financial and governance systems	245
Audits of High Risk areas	Cross service audits	40
Audits of Medium Risk areas	System audits	0
Audits of Low Risk areas	System audits	0
ICT Audits	Specialist ICT related audits and Application Reviews	60
Contract Audits	Specialist reviews & Contract examination	36
NFI	Co-ordination & investigation of matches	20
Follow Up	Follow up to confirm implementation of agreed audit recommendations	20
Other	Management & Contingency	64
Total Days in Plan		485

4.2 An ongoing system of monitoring the progress of audit work against the plan is in place. Monthly progress is reported to the Chief Financial Officer and quarterly reports on progress are presented to this Committee. In accordance with the Terms of Reference, other reports may be presented to the Committee as necessary during the year.

4.3 The Committee is also asked to consider whether there are any specific areas of interest, which they would like to see covered in the revised 2020/21 Audit Plan.

5. Engagement and Communication

- 5.1** Discussions have been held with the Council's Chief Financial Officer, regarding the 20/21 Plan's coverage which has been revised to reflect specific Covid-19 related audits.

6. Financial Implications

- 6.1** This plan is based on a reduced number of days the proposed 2020/21 plan reported to the Committee on 24th March 2020.

7. Legal Implications

- 7.1** There are no legal matters arising as a result of this report.

Background Papers

None

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Sustainability & Risk Assessment

1. Economic

Matter considered and no issues identified.

2. Social

2.1 Social Value

Matter considered and no issues identified.

2.2 Equality Issues

Matter considered and no issues identified.

2.3 Community Safety Issues (Section 17)

Matter considered and no issues identified.

2.4 Human Rights Issues

Matter considered and no issues identified.

3. Environmental

Matter considered and no issues identified.

4. Governance

The report does not seek to meet any particular Council priority.

	AUDIT RISK RATING	INDICATIVE DAYS	Q1	Q2	Q3	Q4	COMMENTS ON CHANGES FROM ORIGINAL PLAN
			APR-JUN	JUL-SEP	OCT-DEC	JAN-MAR	
ECONOMY							
Planning & Development							
Building Control	H	10			10		
Street Naming & Numbering	L						5 day audit removed from plan
Place & Economy							
Markets	H	15				15	audit moved to Q4
Major Projects & Investment							
Governance of Property Purchases & Disposals	H	15		15			
Business & Technical Services							
Out of Hours Service	H	10				10	
COMMUNITIES							
Environmental Services							
Review of Procurement arrangements	H	15		15			
Stores	M	10				10	
Housing Services							
Leaseholder Services	H	15			15		
Housing Rents	H	10		10			
Disabled Facilities Grants	H	10				10	
Wellbeing							
None							
DIGITAL & RESOURCES							
Risk Management	H	10				10	
Customer & Digital							
Elections	H	15			15		
Revenues & Benefits							
Revenues & Benefits	H						30 day audit removed - key controls to be covered in new key controls compliance audit
Financial Services							
General Ledger	H						10 day audit removed - key controls to be covered in new key controls compliance audit
Exchequer (Creditors & Debtors)	H						20 day audit removed - key controls to be covered in new key controls compliance audit
Payroll - full audit of new system	H	15				15	
Budget Monitoring	H	10			10		
Capital	M						8 day audit removed from plan
Treasury Management	M						8 day audit removed from plan
Key controls compliance	H	30		10	10	10	New continuous compliance audit to focus on key financial controls
Legal Services							
Corporate Governance	H						audit removed from plan
Human Resources							
None							
COVID-19 AUDITS							
Governance	H	20		20			New audit
Food Depot	H	10		10			New audit
Community Grants	H	10			10		New audit
Revs & Bens additional discounts	H	15			15		New audit
COMPUTER AUDITS							
Email archiving, exchange & Google	H	15				15	
Network Infrastructure security	H	15				15	
Cyber Security	H	15			15		
Cloud Computing Security	H	15			15		
CONTRACT AUDITS							
Theatres Contract Management	H	12			12		
Condition Surveys contract - vertical audit	H	12		12			
To be determined	H	12				12	
CROSS SERVICE REVIEWS							
Project Management	H	20			20		
Problem Debt	H	20		20			
OTHER							
Management & Admin		40	10	10	10	10	
Ad-Hoc/Contingency		24		8	8	8	days reduced from 33
NFI Co-Ordination		10	2.5	2.5	2.5	2.5	
NFI Testing		10				10	days reduced from 20
Follow Up		20	5	5	5	5	
		485	17.5	137.5	172.5	157.5	