

Subject:	Internal Audit Report, Valley Gardens Phase 3		
Date of Meeting:	14 January 2020		
Report of:	Executive Director, Finance & Resources		
Contact Officer:	Name:	Mark Dallen	Tel: 01273 291314
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Ward(s) affected:	All		

FOR GENERAL RELEASE**1. PURPOSE OF REPORT AND POLICY CONTEXT**

- 1.1 At Audit and Standards Committee on 23 July 2019, Members requested that Internal Audit carry out a desktop review into a number of aspects of the Valley Gardens (Phase 3) project. The issues originated in a letter presented at the meeting by Cllr. Lee Wares.
- 1.2 The audit report resulting from this review is attached as Appendix 1 to this report. The report includes a copy of the letter from Cllr. Wares for reference.

2. RECOMMENDATIONS

- 2.1 That the Committee note the report.

3. CONTEXT/ BACKGROUND INFORMATION

- 3.1 This review is an addition to the approved Internal Audit Plan for 2019/20.

4. ANALYSIS & CONSIDERATION OF ANY ALTERNATIVE OPTIONS

- 4.1 The audit review examined the concerns raised by Cllr Wares and the findings have been summarised under the following headings:
 - Status of the Grant Award;
 - Funding Drawdown Deadline;
 - Interlinking of Projects;
 - Traffic and Environmental Considerations, and;
 - Stakeholder Engagement and Consultation
 - 4.2 The conclusions of the review are detailed in the body of the audit report.
- 5. COMMUNITY ENGAGEMENT & CONSULTATION**
- 5.1 None.

6. CONCLUSION

- 6.1 The Committee is asked to note the report.

7. FINANCIAL & OTHER IMPLICATIONS:

Financial Implications:

- 7.1 The internal audit of the Valley Gardens phase 3 project was not included in the audit plan for 2019/20, however this additional work has been accommodated through reprioritisation of audits. Therefore the audit has not impacted on the service budget.
- 7.2 There are no financial implications from the recommendations of this report or the findings summarised in appendix 1..

Finance Officer Consulted: James Hengeveld

Date: 18/12/19

Legal Implications:

- 7.2 There are no legal implications arising from the report, which is for noting. The issues covered in the desktop review into the process followed in this matter are addressed in the Audit report which is attached as Appendix 1.

Lawyer Consulted: Victoria Simpson

Date: 20/12/19

Equalities Implications:

- 7.3 There are no direct equalities implications.

Sustainability Implications:

- 7.4 There are no direct sustainability implications.

SUPPORTING DOCUMENTATION

Appendix:

1. Internal Audit Report – Valley Gardens Phase 3
Annex A: Management Responsibilities
Annex B: Letter presented by Cllr. Lee Wares at the July 2019 Audit & Standards Committee

Background Documents

1. Internal Audit and Corporate Fraud Strategic Plan 2019/20.