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| Subject: | Revised Internal Audit Plan 2020/21 | | |
| Date of Meeting: | 27 October 2020 | | |
| Report of: | Acting Executive Director Finance & Resources | | |
| Contact Officer: | Mark Dallen (Audit Manager) | | |
| Name: | Russell Banks (Chief Internal Auditor) | Tel: | 01273 291314 07824 362739 |
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| Ward(s) affected: | All | | |

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

- 1.1 As a result of the Covid-19 pandemic the majority of our planned work during quarter 1 of 2020/21 was put on hold and audit resources were redeployed to support the wider organisation.
- 1.2 The service has now completed a process of re-prioritising audit work for the remainder the 2020/21 financial year and Members are asked to review the revised draft of the Internal Audit Plan for 2020/21.

2. RECOMMENDATIONS:

- 2.1 That the Revised Internal Audit Annual Audit Plan for 2020/21 is approved.

3. CONTEXT/ BACKGROUND INFORMATION

- 3.1 As a result of the Covid-19 pandemic the majority of our planned work during quarter 1 was put on hold and audit resources were redeployed to support the wider organisation.
- 3.2 A Revised Audit Plan has been put together for the period 1 September 2020 to 31 March 2021. A copy of this document is attached as Appendix 1.
- 3.3 The development of a revised annual plan again involved consultation with key stakeholders and other processes as discussed in the attached document. The plan comprises 900 days.

4. ANALYSIS & CONSIDERATION OF ANY ALTERNATIVE OPTIONS

- 4.1 The revised 2020/21 audit plan will be again be delivered in partnership with our colleagues from East Sussex County Council and Surrey County Council as part of Orbis Internal Audit. The service will be delivered predominantly by a

sovereign team of staff based at Brighton & Hove City Council supplemented by two specialist teams (ICT and Corporate Fraud) who will undertake audit work across the Orbis partnership. There are also resources in place to allow the delivery external IT and other specialist audits if required.

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 It is expected that the revised 2020/21 Internal Audit plan will be delivered within the proposed budgetary resources. The plan and action taken in line with recommendations from audits support the robustness and resilience of the council's practices and procedures and support the council's overall financial position.

Finance Officer Consulted: James Hengeveld

Date: 24/09/20

Legal Implications:

7.2 This report sets out the council's plan for conforming with Regulation 5 of the Accounts and Audit Regulations 2015 which requires the Council to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes.' It is within the delegated authority of the Audit and Standards Committee to approve the Plan.

Lawyer Consulted: Victoria Simpson

Date: 23/9/20

Equalities Implications:

7.3 There are no direct equalities implications.

Sustainability Implications:

7.4 There are no direct sustainability implications.

Brexit Implications:

7.5 There are no direct Brexit implications.

Any Other Significant Implications:

7.6 None

SUPPORTING DOCUMENTATION

Appendices:

1. Revised Internal Audit Plan 2020/21.

Background Documents:

1. Internal Audit Strategy and Annual Audit Plan 2020/21.

