

# Joint Audit and Governance Committee



Report of Interim Internal Audit Manager

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To: Joint Audit and Governance Committee

DATE: 5 July 2021

## Internal audit management report quarter one 2021/22

### Recommendation

That members note the content of the report.

### Purpose of report

1. The purpose of this report is:
  - to summarise the progress against the 2020/21 audit plan up to 22 June 2021;
  - to summarise the progress against the 2021/2022 audit plan
  - to summarise the priorities for quarter two 2021/22.
2. The contact officer for this report is Richard Green, Interim Internal Audit Manager for South Oxfordshire District Council (SODC) and Vale of White Horse District Council (VWHDC), telephone 07849 574860.

## Strategic objectives

3. Delivery of an effective internal audit function will support the councils in meeting their strategic objectives.

## Background

4. The Public Sector Internal Audit Standards (PSIAS), effective from 1 April 2017, state that the head of internal audit should prepare a risk-based audit plan, which should outline the assignments to be carried out and the resource requirements to deliver the plan, for audit committee approval. The Joint Audit and Governance Committee approved the 2020/21 annual internal audit plan in July 2020 and a subsequent amended plan in September that was compiled due to the impact of redeployment as result of Covid 19 pandemic.
5. The PSIAS also states that the head of internal audit must periodically report on performance relative to the plan.

## Progress against the 2020/21 audit plan

Progress against the audit plan for 2020/21 is summarised in **appendices 1a & 1b** attached. The final reports have been completed and issued for seven of the reviews, with draft reports issued for two and one is still in progress.

## Progress against the 2021/22 audit plan

6. In April and May the team was involved in completing the 2020/21 plan. The team also undertook an exercise to review some of the working paper templates and clear the recommendation data base of many old entries that have been superseded.
7. Work has started in sending out terms of reference for the first reviews to be carried out audit and fieldwork is being scheduled.
8. Performance figures to date are as follows:

	Target	YTD	Actuals by Quarter			
			Q1 20/21	Q2 20/21	Q3 20/21	Q4 20/21
<b>Chargeable</b> (identifiable client and/or specific IA deliverable)	76.0	53.5	53.5			
<b>Non-Chargeable</b> (corporate, not IA deliverable)	7.0	24.5	24.5			
<b>Planned Lost</b> (i.e. leave)	14.5	18.0	18.0			
<b>Unplanned Lost</b> (i.e. study, sickness)	2.5	4.5	4.5			

9. As at 22 June 2021 the status of audit work against the 2020/21 audit plan is as follows:

**Planned**

Strategic, operational and financial assurance work known and approved by the joint audit and governance committee.

2020/21	Planned	Completed	Draft Out	In progress	Deferred
<b>Total</b>	<b>15</b>	<b>9</b>	<b>2</b>	<b>0</b>	<b>4</b>
Joint	15	9	2	0	4
SODC	0	0	0	0	0
VWHDC	0	0	0	0	0

**Ad-hoc**

Unplanned project work based on agreed terms of reference with the audit manager (i.e. implementation of new systems) and responsive work issued and agreed by the section 151 officer, members or senior management team (i.e. investigations).

2020/21	Requested	Complete	Draft	In progress	To commence
<b>Ad-hoc</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Joint	0	0	0	0	0
SODC	0	0	0	0	0
VWHDC	0	0	0	0	0

**Follow up**

Work undertaken to ensure that agreed recommendations have been implemented. The number of follow-up audits is a rolling number, all internal audit reports are followed up after six months unless the area is subject to an annual review.

2020/21	Requested	Complete	Draft	In progress	To commence
<b>Follow up</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>
Joint	0	5	0	1	0
SODC	0	0	0	0	0
VWHDC	0	1	0	0	0

**Priorities for 2021/22 quarter two (June to Aug 2021)**

10. The priorities for quarter two are to:
  - Complete the final reviews for 2020/21
  - Carry out the first planned audits from the annual internal audit plan for 2021/22.
11. The remaining 2020/21 audit work and the 2021/22 planned work can be reviewed in **appendices 2a & 2b**

**Financial implications**

12. There are no financial implications attached to this report.

**Legal implications**

13. There are no legal implications attached to this report.

**Climate & ecological implications**

14. There are no climate & ecological implications attached to this report.

**Risk implications**

15. Identification of risk is an integral part of all audits.

Richard Green  
INTERIM INTERNAL AUDIT MANAGER