

Action By

23/20 NON-MEMBERS WISHING TO ADDRESS THE MEETING (AGENDA ITEM 6)

None present.

24/20 TRAINING (STANDING ITEM) (AGENDA ITEM 7)

The Vice-Chairman, Councillor Robert Kybird had attended the recent training session specifically for Chairmen and Vice-Chairmen of Governance & Audit Committees; the content of which had been shared with the Chairman.

The recruitment problems in respect of auditors was highlighted. The timetable for the delivery of audits had been affected – many were now running until the end of September for the statutory accounts and the audit reports would not be released until all audits had been completed. A statement from E&Y would be forthcoming and advice would be provided.

This was a national problem.

25/20 STRATEGIC AND ANNUAL INTERNAL AUDIT PLANS 2020/21 (AGENDA ITEM 8)

Faye Haywood, the Internal Audit Manager presented the Strategic and Annual Audit Plans that were periodically reviewed in March each year.

The overarching objective of the Strategic Internal Audit Plan was to provide a comprehensive programme of review work over the next 3 years, with each year providing sufficient audit coverage to provide annual opinions that could be used to inform the organisation's Annual Governance Statement.

The report contained:

- the Internal Audit Strategy, which was a strategic high level statement on how the internal audit service would be delivered and developed in accordance with the charter and how it linked to the organisational objectives and priorities;
- the Strategic Internal Audit Plan, which detailed the plan of work for the next 3 financial years; and
- the Annual Internal Audit Plan, which detailed the timing and purpose of each audit agreed for inclusion in 2020/21.

Members were informed that there were no changes to the charter or the strategy but the contract had been extended. For now it was business as usual and the most important part was the intended plan of work for 20/21.

Attention was drawn to Appendix 3 of the report, the Annual Internal Audit Plan, where each area was highlighted and explained.

Appendix 3 detailed the areas being reviewed by Internal Audit in 2020/21, the number of days for each review, the quarter during which the audit would take place and a brief summary/purpose of the review and highlights of those audit reviews which would be jointly undertaken with

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<p>South Holland DC.</p> <p>The Vice-Chairman asked if the Locality Programme Management audit area would include the Market Town Initiative as the funding was a single opportunity use. The Internal Audit Manager explained that a sample would be picked out of the Locality Programme and could certainly be put forward as one to look at.</p> <p>In respect of safeguarding, a joint review would be undertaken examining compliance with the related legislation to ensure that adequate policy and procedures were in place.</p> <p>The Contact Centre would also be reviewed and carried out jointly to examine the processes for call handling and performance monitoring to establish best practice between the two Councils.</p> <p>Licensing and Corporate Health & Safety was last reviewed in 2016/17. In respect of Licensing, the review would be carried out at both Councils and assurance would be provided that fees were being regularly reviewed and renewals were enforced in key areas as appropriate. As far as Corporate Health & Safety was concerned, the review would cover arrangements for reporting health & safety related incidents and near misses; the reporting of these would provide assurance that the Policy was being followed to keep staff safe.</p> <p>There had been a number of recommendations in relation to housing needs, allocation, homelessness and housing register following both audits carried out in 2016/17 and 2018/19 where both had been given a limited assurance opinion. However, a further review in 2020/21 would provide assurance that all recommendations raised in previous reviews were now well embedded and the framework had improved and the service was now able to deliver agreed objectives in relation to preventing homelessness.</p>	<p>FH</p>
<p>The Private Sector Housing review in 2019/20 had been deferred to allow the Team to recruit required resource and complete the actions from the Peer Review. This review would be re-booked accordingly.</p> <p>In light of the corona virus, there was going to be a larger focus on business continuity and the number of days may have to be increased. A coordinated approach across Norfolk was being taken that represented good practice on behalf of the Council.</p>	<p>FH</p>
<p>Members were assured that a number of areas under ICT would be in place by Qtr4 such as Office 365. Members would be kept up to date.</p> <p>The Vice-Chairman asked if the digital strategy included arrangements for the dual hatted Councillors. The Internal Audit Manager advised that she would look at the project plan.</p> <p>The follow up days of audit recommendations and the total number of days for 2020/21 were highlighted.</p> <p>Councillor Monument thought that last years total was a lower number of days. Members were informed that the number of days were exactly in line with the previous year.</p>	<p>FH</p>

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<p>The Vice-Chairman asked which area the Freedom of Information requests would sit as he had heard that such requests were going to be low priority. The Internal Audit Manager advised that such requests had not been raised as a significant risk but she would keep an eye on this matter and pull some days forward on the plan.</p>	FH
<p>Mr Plaskett raised concerns about licensing in respect of a number of outstanding issues and asked why these were being left until Qtr 4. In response, Members were informed that licensing fees were regularly reviewed but these matters would be looked at in more depth this year. Housing would expect the same process as these had both been raised as a management request.</p>	
<p>The Chairman pointed out that there had been issues with a number of follow up recommendations and following a meeting with the Chief Executive they had been given a very high priority. The Internal Audit Manager advised that the Ross Bangs, the Corporate Innovation & Performance Manager had been working very hard and was updating Pentana whereby a number of historical recommendations had been resolved. The Chief Executive now wanted to see sight of the report and would therefore be the first person to see if any recommendations were still outstanding. The Internal Audit Manager thanked Members for the much improved position.</p>	
<p>As the Internal Audit Manager would be going on maternity leave, the Vice-Chairman asked who would be covering the audit work.. The Internal Audit Manager explained that the plan was to work from home in self-isolation for the time being and Emma Hodds the Head of Internal Audit would ensure that the service continued to be delivered..</p>	
<p>Referring to Appendix 2 of the report, the Strategic Internal Audit Plan, Mr Plaskett had noted that the last review for procurement and contract management in 2018/19 had been given a limited assurance and with such an assurance the processes would have to be repeated and reconsidered. Members were informed that the 2019/20 internal audit of this area would be reported at the next meeting and that improvements had been noted.</p>	
<p>Mr Plaskett also questioned Asset Management as it was not included in the Strategic Plan for the next 3 years. The Internal Audit Manager responded stating that substantial assurance had been given in 2019/20 and in previous years and had not been raised as a significant area of concern. He also asked a question in respect of Environmental Services and mentioned the big capital expenditure that would be forthcoming on waste. The Internal Audit Manager explained that the auditors would be looking at this as the waste contract had been set up in a phased approach on the effectiveness of the contract. This would be a major focus for the auditors in the following year however; the results of the assurance review due to take place at North Norfolk on the shared contract this year would be provided to Breckland for information.</p>	
<p>In response to a further concern in relation to cyber security, it was suggested that a number of days would be included next year as this area was classed as a continuous risk.</p>	FH

