

Confirmation of Decisions Scheduled for March 2020 Meeting

Corporate Priority:	All
Relevant Ward Member(s):	N/A
Date of consultation with Ward Member(s):	N/A
Exempt Information:	No

1 Summary

- 1.1 To provide a report to the Committee on the Decisions made in relation to the reports which were scheduled for the 24 March 2020 meeting.

2 Recommendation(s)

That Council/Committee:

- 2.1 Notes the actions taken in respect of decisions scheduled for the cancelled 24 March 2020 meeting.
- 2.2 To approve the Internal Audit Charter (Appendix A)

3 Reason for Recommendations

- 3.1 To enable the committee to consider and note the actions taken in respect of decisions which were scheduled for the March 2020.
- 3.2 To approve the Internal Audit Charter.

4 Background

- 4.1 The 24 March 2020 Audit and Standards Committee meeting was cancelled at short notice as a result of the commencement of lockdown restrictions being introduced by the Prime Minister.
- 4.2 The Monitoring Officer issued an email to members on 17 March 2020 requesting members to consider the reports (which had been published) and provide any questions or feedback through the Chairman. The Monitoring Officer confirmed, subject to member feedback, which decisions would be taken under delegated authority. It was also confirmed that a report would be brought back to the committee to ratify these decisions at a later date.

5 Main Considerations

- 5.1 The table below details the reports which were scheduled for the March meeting and how each one has been dealt with.

Agenda Item	Decision	Notes/Action taken
Item 4 External Audit Annual Plan 2019-20	<ol style="list-style-type: none">1. Approve the External Audit Plan for 2019-202. Confirm its understanding of It is a constitutional requirement that the Committee “receive the report” which they have done by considering the agenda and providing comments remotely on the nature and scope of the plan3. Notes the delay to the timing of the audit of accounts and subsequent publication of the audited accounts	<p>No comments received from members.</p> <p>Director for Corporate Services approved under delegation.</p> <p>Decision Record 10 June 2020</p>
Item 5- Internal Audit Progress Report	<ol style="list-style-type: none">1. Note the report and progress made by the Internal Audit team in the delivery of the Audit Plan	<p>No comments received from members.</p> <p>Report to note – no further action required.</p>

Agenda Item	Decision	Notes/Action taken
Item 6- Annual Internal Audit Plan 2020/21	<ol style="list-style-type: none"> 1. Review and approve the Internal Audit Plan for 2020/21 2. Delegate authority to the Director for Corporate Services, in consultation with the Chair of the Audit and Standards Committee, to agree amendments to the Internal Audit Plan for 2020/21 during the financial year if required 3. Approve the Internal Audit Charter 	<p>One comment received from Cllr D Pritchett regarding the need to review the plan in light of renewed corporate objectives and financial outturn</p> <p>Head of Internal Audit confirmed that due to the reassignment of work and additional work streams created as a result of the Covid-19 Pandemic the Internal Audit Plan originally published with the March Agenda (Meeting cancelled) will be subject to revision. A revised Internal Audit Plan will be brought to the committee for approval in due course.</p> <p>Internal Audit Charter to be approved at 28 July 2020 meeting.</p>
Item 7- Ethical Standards Policies	<ol style="list-style-type: none"> 1. Approve the Anti Bribery Policy 2. Approve the Gifts and Hospitality Policy 	<p>No comments received by Committee</p> <p>Portfolio Holder for Climate, Access and Engagement approved under delegation.</p> <p>Decision Notice 27 April 2020</p>

Internal Audit and Charter Strategy

- 5.2 The Public Sector Internal Audit Standards define the internal audit charter as ‘a formal document that defines the internal audit activity’s purpose, authority and responsibility. The internal audit charter establishes the internal audit activity’s position within the organisation, including the nature of the chief audit executive’s functional reporting relationship with the board; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities’.
- 5.3 Since 1st April 2017, the Council’s Internal Audit service has been formally delegated to LGSS. As such, at that point the Head of Internal Audit reviewed the Internal Audit Charter and Strategy, and updated this to reflect best practice and the standard approach adopted across the LGSS client base. This was formally approved by the Committee in June 2017 and has since been subject to annual review, in line with best practice.
- 5.4 No amendments to the Charter and Strategy are proposed for 2020/21.

6 Options Considered

- 6.1 To delay the decisions until the next formal Committee meeting. This was not considered appropriate in light of the uncertainty of when the next meeting would be held.

7 Consultation

7.1 As outlined in the reports referred to in the table above.

8 Next Steps – Implementation and Communication

8.1 As outlined in the reports referred to in the table above.

9 Financial Implications

9.1 As outlined in the reports referred to in the table above.

Financial Implications reviewed by: Director for Corporate Services

10 Legal and Governance Implications

10.1 As outlined in the reports referred to in the table above.

Legal Implications reviewed by: Director for Governance and Regulatory Services

11 Equality and Safeguarding Implications

11.1 As outlined in the reports referred to in the table above.

12 Community Safety Implications

12.1 As outlined in the reports referred to in the table above.

13 Environmental and Climate Change Implications

13.1 As outlined in the reports referred to in the table above.

14 Risk & Mitigation

14.1 As outlined in the reports referred to in the table above.

15 Background Papers

15.1 There are no background papers.

16 Appendices

16.1 Appendix A – Internal Audit Charter

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