

<b>Audit Committee Meeting</b>		<b>Agenda Item 5</b>
<b>Meeting Date</b>	30 September 2020	
<b>Report Title</b>	Updated Internal Audit & Assurance Plan 2020/21	
<b>Cabinet Member</b>	Cllr Roger Truelove, Leader of Swale Borough Council	
<b>SMT Lead</b>	Nick Vickers – Chief Finance Officer	
<b>Head of Service</b>	Rich Clarke – Head of Audit Partnership	
<b>Lead Officer</b>	Rich Clarke – Head of Audit Partnership	
<b>Key Decision</b>	No	
<b>Classification</b>	<b>Open</b>	
<b>Recommendations</b>	<ol style="list-style-type: none"> <li>1. The Committee <b>approves</b> the updated 2020/21 Internal Audit &amp; Assurance Plan.</li> <li>2. The Committee <b>notes</b> the approach for keeping the plan current through the year.</li> <li>3. The Committee <b>notes</b> Head of Audit Partnership's conclusion that he has updated the plan with independence and objectivity, free from undue influence.</li> </ol>	

## **1 Purpose of Report and Executive Summary**

- 1.1 An update to the Internal Audit & Assurance Plan for 2020/21 following significant changes to the Council's risks and priorities during the Covid-19 Pandemic.

## **2 Background**

- 2.1 In March 2020 this Committee approved Mid Kent Audit's Annual Internal Audit & Assurance Plan 2020/21. Since then the Council's risks and priorities have changed substantially during the Covid-19 Pandemic.
- 2.2 The Public Sector Internal Audit Standards (the "Standards") direct that we produce a risk based plan 'at least' each year. Given the changed risks we have felt obliged to revisit the plan in March because of changed circumstances. The attached paper summarises those changes.

## **3 Proposal**

- 3.1 We recommend the Committee approves the changed plan, with our outline approach for keeping currency as risks and priorities change.

## 4 Alternative Options

- 4.1 The Committee could opt to restate its wish to deliver the 2020/21 plan as it stood. We would not recommend that option as it will need us to undertake work we no longer believe represents a priority and ignore new priorities. That would make an effective Head of Audit Opinion at year end difficult to deliver.

## 5 Consultation Undertaken or Proposed

- 5.1 We have consulted officers at Head of Service and Director level in changing the plan. The outline approach also fits with previous messages to the Committee on how we compile and oversee audit programmes.

## 6 Implications

Issue	Implications
Corporate Plan	Internal Audit's work supports all Council activities and the wider Corporate Plan in assisting the governance around its delivery.
Financial, and Property	The work programme set out will be completed within agreed resources.
Legal and Statutory	The Council is required by Regulation to operate an internal audit service in accordance with proper standards.
Crime & Disorder	No direct implications.
Environmental Sustainability	No direct implications.
Health/Wellbeing	No direct implications.
Risk Management and Health and Safety	The audit plan draws on the Council's risk management in considering the areas for audit examination. In turn, audit findings will provide feedback on the identification, management and controls operating within the risk management process.
Equality/Diversity	No direct implications.
Privacy and Data Protection	We collect and store information in the course of our audit work examining areas of the Council. We use that information in accordance with our collaboration agreement which, in turn, is in accordance with applicable laws and regulations.

## 7 Appendices

- 7.1 The following documents are to be published with this report and form part of the report:
- Appendix I: Updated Internal Audit & Assurance Plan 2020/21.

## **8 Background Papers**

The appendix includes reference to the Public Sector Internal Audit Standards (full document [at this link](#)). Further background papers, including detailed resource calculations, risk assessments and notes from consultation meetings can be made available on request.