

**North East Derbyshire District Council**

**Audit and Corporate Governance Scrutiny Committee**

**28th July 2021**

**Internal Audit Consortium Summary of Progress on the 2020/21 Internal  
Audit Plan**

**Report of the Internal Audit Consortium Manager**

**Classification:** This report is public

**Report By:** Internal Audit Consortium Manager

**Contact Officer:** Jenny.Williams@ne-Derbyshire.gov.uk

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**PURPOSE / SUMMARY**

To present, for members' information, progress made by the Internal Audit Consortium in respect of the 2020/21 Internal Audit Plan.

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**RECOMMENDATIONS**

1. That the report be noted.

Approved by the Portfolio Holder – Councillor Paul Parkin

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**IMPLICATIONS**

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**Finance and Risk:** Yes  No

**Details:**

Internal audit reviews help to ensure that processes and controls are operating effectively thereby contributing to ensuring that value for money is obtained.

On Behalf of the Section 151 Officer

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**Legal (including Data Protection):** Yes  No

**Details:**

The core work of internal audit is derived from the statutory responsibility under 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, taking in to account the Public Sector Internal Audit Standards or guidance”.

On Behalf of the Solicitor to the Council

**Staffing:**    Yes             No

**Details:**

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On behalf of the Head of Paid Service

### DECISION INFORMATION

Decision Information	
<p><b>Is the decision a Key Decision?</b>            A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds:</p> <p><b>BDC:</b>            Revenue - £75,000 <input type="checkbox"/> Capital - £150,000 <input checked="" type="checkbox"/></p> <p><b>NEDDC:</b>            Revenue - £100,000 <input type="checkbox"/> Capital - £250,000 <input type="checkbox"/>  <input checked="" type="checkbox"/> Please indicate which threshold applies</p>	No
<p><b>Is the decision subject to Call-In?</b>            (Only Key Decisions are subject to Call-In)</p>	No
<p><b>District Wards Significantly Affected</b></p>	None
<p><b>Consultation:</b>            Leader / Deputy Leader <input type="checkbox"/> Cabinet / Executive <input type="checkbox"/>            SAMT <input type="checkbox"/> Relevant Service Manager <input checked="" type="checkbox"/>            Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/></p>	Yes  Details: Ward Members

**Links to Council Ambition (BDC)/Council Plan (NED) priorities or Policy Framework including Climate Change, Equalities, and Economics and Health implications.**

Internal audit reviews help to ensure that the Council is delivering high quality, cost effective services.

## **REPORT DETAILS**

### **1 Background**

- 1.1 The Public Sector Internal Audit Standards require that the Internal Audit Consortium Manager reports periodically to the Audit and Corporate Governance Scrutiny Committee in respect of performance against the audit plan. Significant risk and control issues should also be reported.

### **2. Details of Proposal or Information**

- 2.1 Appendix 1 is a summary of reports issued between the 10th April 2021 and the 9th July 2021. The Appendix shows for each report the level of assurance given and the number of recommendations made / agreed where a full response has been received. This provides an overall assessment of the system's ability to meet its objectives and manage risk.
- 2.2 Appendix 2 details the definitions in respect of the assurance levels used currently and those used prior to April 2017 for comparison in order that the direction of travel of an audited area can be monitored.
- 2.3 In this period 3 reports have been issued all with reasonable assurance.
- 2.4 Reports are issued as Drafts with five working days being allowed for the submission of any factual changes, after which time the report is designated as a Final Report. Fifteen working days are allowed for the return of the Implementation Plan.
- 2.5 It is confirmed that no issues arising relating to fraud have been identified.
- 2.6 The Internal Audit Consortium annual report for 2020/21 will be brought to the next meeting.
- 2.7 Work is now underway on the 2021/22 Internal Audit plan and progress on this will be reported at the next meeting.

### **3 Reasons for Recommendation**

- 3.1 To inform Members of progress on the 2020/21 Internal Audit Plan and to provide details of the Audit Reports issued to date.
- 3.2 To comply with the requirements of the Public Sector Internal Audit Standards.

### **4 Alternative Options and Reasons for Rejection**

- 4.1 None

## DOCUMENT INFORMATION

Appendix No	Title
Appendix 1	Summary of Internal Audit reports issued in respect of the 2020/21 Internal Audit Plan between the 10th April 2021 and the 9th July 2021
Appendix 2	Definition of assurance and control levels
<b>Background Papers</b> (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers)	
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