



Report to Audit and Governance Committee

Date: 10 June 2020

Title: 2020/21 Business Assurance Strategy (including draft Internal Audit Plan)

Author and/or contact officer: Maggie Gibb (Head of Business Assurance (& Chief Internal Auditor))

Ward(s) affected: N/A

Recommendations: Members are recommended to **note** the Business Assurance Strategy and **approve** the proposed Q2 audits from the 2020/21 Internal Audit Plan.

Reason for decision: N/A

Executive summary

- 1.1 The purpose of the report is to present the draft 2020/21 Business Assurance Strategy and the draft Internal Audit Plan, and provide the context behind the impact of the Covid-19 pandemic on this.
- 1.2 At this stage, we are only asking members to approve a small element of the draft 2020/21 Internal Audit Plan to enable assurance activity to commence in June 2020.

Content of report

- 1.3 The original 2020/21 Internal Audit Plan (Appendix B) had been prepared in consultation with the S151 Officers and internal audit and risk leads from the sovereign councils, as well as discussions with the Corporate and Service Directors for Buckinghamshire Council.
- 1.4 This original plan was presented to the Chief Executive's Implementation Group (CIG) and agreed in principle recognising that the plan needed to be fluid and adaptable to react to the changing risk landscape and emerging issues.

- 1.5 Due to the impact of the Covid-19 pandemic on the council, and further to conversations with various other Heads of Internal Audit, and taking into account other advice from professional bodies, we have been carefully considering what we need to achieve in 2020/21 with regards Internal Audit work during these unprecedented times and are mindful that a proportionate approach to Internal Audit must be taken to allow council staff and members to focus on the recovery from the Covid-19 crisis and council priorities.
- 1.6 A number of officers from the Business Assurance Team were redeployed to support the council's response to Covid-19, and it was agreed that the continuation of "business as usual" within this team was not a high priority, and so the majority of audit and assurance activity was put on hold. The exception to this was the risk management activity to support the Covid-19 response, and the work within the Counter Fraud team which has been focussed primarily on the Business Rate Grants process.
- 1.7 As a result, the Head of Business Assurance (& Chief Auditor) has started the challenging task of liaising with the Corporate and Service Directors to decide which areas of audit activity should not be carried out this year, but in the context of being able to provide adequate assurance over key risk areas and provide an opinion at the end of the year.
- 1.8 This task is further complicated by the increased risks faced through the Unitary transition and the need to ensure that the key control framework is operating effectively to mitigate the risks.
- 1.9 The review of the draft Internal Audit Plan will be taking place during June 2020, and the revised plan will be presented to Audit and Governance Committee at the end of July for approval.
- 1.10 However, we do have a number of audits which we wish to progress and are in the process of liaising with the relevant Service Director to commence the planning process:

1.11

Directorate	Service	Audit Area
Adult's, Health and Housing	Quality Standards and Performance	Quality Assurance Framework
Children's Services	Social Care	Safer Recruitment
Children's Services	Social Care	Case Management (Throughput)
Children's Services	Education	Families First Grant Verification
Communities	Neighbourhood Services	Taxi Licensing
Corporate	All	Follow up of audit actions from legacy councils
Planning, Growth and Sustainability	N/A	Local Enterprise Partnership (c/fwd from 19/20 BCC Audit Plan)
Planning. Growth and Sustainability	N/A	LEP Growth Hub Funding – Grant Verification
Resources	Finance/HR/IT	SAP Controls
Resources	HR	SAP Payroll Migration
Resources	IT	IT Security (including Cyber Security)
Resources	Finance	Covid-19 Supplier Payments Process

We will also commence our income generating audit activity at Buckinghamshire and Milton Keynes Fire Authority.

Other options considered

1.12 N/A

Legal and financial implications

1.13 The Internal Audit plan will be delivered within the agreed existing budget.

Corporate implications

1.14 None.

Consultation and communication

1.15 None.

Next steps and review

Consult with key stakeholders to fully revisit and revise Internal Audit Plan for consideration by the Audit Board and approval by Audit and Governance Committee in July 2020.

Background papers

2020/21 Buckinghamshire Council Business Assurance Strategy (including Internal Audit Plan)

