

Report sponsor: Strategic Director – Corporate Resources
Report author: Head of Internal Audit

Quarter 4 Plan Update

Purpose

- 1.1 This report provides the Committee with details of changes made to the Quarter 4 plan that was presented at the meeting on 3rd November 2021.

Recommendations

- 2.1 To endorse the changes to the Quarter 4 plan detailed in paragraphs 4.2 and 4.3.

Reasons

- 3.1 The Audit and Governance Committee is responsible for providing assurance to the Council on the effectiveness of its governance arrangements, its risk management framework and the internal control environment. The work of Internal Audit supports Committee in providing this assurance.

Supporting information

- 4.1 In the Quarter 4 Plan report to this Committee's meeting on 3rd November 2021, the Head of Internal Audit stated that:

"Quarterly plans rely on an analysis of the work done to date in the previous quarter. The timings of Committees for this year has meant that the Quarter 4 Plan report has had to be written with only two full weeks of Quarter 3 work performed. Therefore, no meaningful assessment of audit work in quarter 3 can inform the quarter 4 plan. Given this anomaly, it is suggested that an updated Quarter 4 plan report is brought to the Committee meeting on 26th January 2022 if any notable impacts on the quarter 4 coverage are identified from quarter 3 work."

- 4.2 The Head of Internal Audit and the Group Auditors have reviewed the Quarter 4 plan and have made the following changes that they would ask the Committee to endorse:
- Expansion of the SEND audit at the request of the s151 Officer to review the information flows, working arrangements and procurement between Educational Settings, SEND team and the Home to School Transport team. At the request of the Head of Integrated Commissioning, the audit will also review SEND contract management and monitoring and the associated spend with service providers. The work will also cover the issue referred to this Committee by the Children and Young People Scrutiny Review Board.
 - To provide an independent review at the request of the Chief Executive into a Planning Complaint.
 - Additional time required for the Contract Management Working Group.
 - Follow up of the contract management data analytics work.
 - Increase in ad hoc requests for Internal Audit input/advice on new/revised systems (these could translate into full audit work in the 2022/23 plan)
 - Housing Framework for 16/17-year-olds.
- 4.3 To accommodate these additions/extensions we have postponed the following audits:
- Management of information in a remote environment
 - Property Design and Maintenance
 - Economic Recovery
 - Data Quality and Performance Management
 - Strategic Communications
 - Right to Buy
 - Building Consultancy
 - Tackling Child Poverty
- 4.4 The items listed as postponed in paragraph 4.3 will be included in the 2022/23 Audit Plan risk assessment process. However, if capacity allows in Quarter 4, we will risk assess these postponed items and add any back that warrant audit work at the current time.

Public/stakeholder engagement

- 5.1 None

Other options

- 6.1 None

Financial and value for money issues

- 7.1 None

Legal implications

- 8.1 None

Climate implications

- 9.1 None

Other significant implications

10.1 None

This report has been approved by the following people:

Role	Name	Date of sign-off
Legal Finance Service Director(s) Report sponsor Other(s)	Simon Riley, Strategic Director – Corporate Resources	15 th Jan 2022
Background papers:	Quarter 4 Audit Plan report to Committee on 3 rd November 2021	
List of appendices:	None	