

Public
Key Decision No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Delegated authority to amend the Internal Audit Plan and proposed amendments to the plan

Meeting/Date: Corporate Governance Committee – 24th January 2024

Executive Portfolio: Executive Councillor for Corporate & Shared Services, Councillor Martin Hassall

Report by: D Moss, Internal Audit Manager

Ward(s) affected: All Wards

Executive Summary:

Committee is requested to reapprove the delegated authority given to Chair in the July 2023 meeting which was not minuted and therefore not lawful.

RECOMMENDED

That the Corporate Governance Committee:

- agrees that changes can be made to the Internal Audit Plan following consultations between the Internal Audit Manager and S.151 officer, and the Chairman of Corporate Governance Committee.

1.0 PURPOSE OF THE REPORT

- 1.1 To recommend to the Committee that changes can be made to the Internal Audit Plan following consultations between the Internal Audit Manager and S.151 officer and the Chairman of Corporate Governance Committee.
- 1.2 To advise Committee of proposed amendments made to the Audit Plan already discussed with the Chair.

2. BACKGROUND

The Internal Audit Plan 2023/24 was approved by Corporate Governance Committee at its July 2023 meeting. At the same meeting Committee was asked to approve that changes can be made to the Internal Audit Plan following consultations between the Internal Audit Manager and S.151 officer and the Chairman of Corporate Governance Committee. There has always been a need to advance, defer, add or remove audit reviews throughout the year.

This approval was made at the July meeting but unfortunately not captured in the minutes for the meeting. As the minutes have since been approved and published, they cannot be amended and instead the same recommendation is now put before committee to 're-approve' the same delegation to Chair.

3. AMENDMENTS TO THE INTERNAL AUDIT PLAN 2023/24

- 3.1 Committee was advised at the presentation of the Internal Audit Plan that the plan was ambitious and that amendments were anticipated following relaunch of the risk register at Service level. The Internal Audit Service also had limited auditor resource until September 2023.
- 3.2 Committee is advised of the following proposed deletions from the Internal Audit Plan and the reason for each:

System Area	Reason for removal
Risk Management (follow up review)	This cannot be carried out in 23.24 as the actions need further time to be implemented and the system be embedded before further review.
Debtors /Accounts Receivable	Internal Audit has undertaken further reviews of the key controls within this system. The value of a deeper review of recovery areas may not be of value at the current time.
Minor Works follow up	Internal Audit is following progress of introducing the agreed actions but it is too soon to carry out a follow up review.

Climate - Biodiversity	An internal healthcheck of this area has been approved, and as such there appears little value in carrying out an audit. The results of the healthcheck will, however, be reviewed by the Assurance Board.
HR – Recruitment – follow up	The service has requested that this is delayed until next year as a new ITrent system is being implemented and needs project time / resource.

4. LINK TO THE CORPORATE PLAN, STRATEGIC PRIORITIES AND/OR CORPORATE OBJECTIVES

4.1 Corporate Plan Priority 3: Delivering good quality, high value-for-money services with good control and compliance with statutory obligations.

5. CONSULTATION

5.1 None.

6. LEGAL IMPLICATIONS

6.1 None.

7. RESOURCE IMPLICATIONS

7.1 None.

8. BACKGROUND PAPERS

Report to Committee (July 2023) Internal Audit Plan 2023/24

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