

ISLE OF ANGLESEY COUNTY COUNCIL	
Adroddiad i: Report to:	Governance and Audit Committee
Dyddiad: Date:	20 April 2021
Pwnc: Subject:	An Update on the Internal Audit Strategy and Priorities for 2020-21
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Awdur yr Adroddiad: Report Author:	Marion Pryor Head of Audit and Risk 01248 752611 MarionPryor@ynysmon.gov.uk
Natur a Rheswm dros Adrodd / Nature and Reason for Reporting: In accordance with the Council's 'Strategy for Committee Meetings', this report meets the requirements of the Local Government (Wales) Measure 2011, which sets out the legislative duties to be performed by a council's audit committee, specifically, to oversee the authority's internal audit arrangements.	

Introduction

1. Because of the current pandemic, the Council has had to prioritise its resources and the efforts of its workforce, so maintaining 'business as usual' has been difficult. However, although half of the Internal Audit team was redeployed within the organisation until late August 2020, 'internal auditing' has continued and has been directed to the areas of greatest value and risk to the organisation, responding to requests for assurance from the Senior Leadership Team, and undertaking mandatory grant audits.
2. We have therefore provided this brief update, as at 6 April 2021, on the audits completed since the last update as at 27 January 2021, the current workload of internal audit and our priorities for the short to medium term going forward.

Recommendation

3. That the Governance and Audit Committee notes Internal Audit's assurance provision and priorities going forward.

CURRENT CONTEXT

- There needs to be a flexible approach to ensuring audit work meets the needs of the Council in this ever-changing risk and control environment. The internal audit team's workload is therefore being kept under constant review, in close consultation with the Risk and Insurance Manager and the Senior Leadership Team.

ASSURANCE WORK COMPLETED SINCE THE LAST UPDATE

Audit Area	Date of Final Report	Assurance Level	Catastrophic	Major	Moderate
Primary Schools Themed Audit - Income Collection - Second Follow up	March 2021	Reasonable	0	0	0

WORK IN PROGRESS

- There are a number of audits currently underway, which we will prioritise for completion so that they support the Annual Internal Audit Opinion for 2020-21.

Audit Area	Service	Reason for Audit	Stage	Anticipated Reporting Date
IT Audit	Corporate	High risk – Covid 19 related; 2020/21 assurance provision	Draft Report issued – 'Limited Assurance'; developing Action Plan with senior management	June 2021
The Identification of Duplicate Invoices and Recovery of Duplicate Payments	Resources	Director of Function (Resources) and Section 151 Officer request	Draft Report Issued – 'Limited Assurance'; developing Action Plan with senior management	June 2021
Emergency Management Assurance (First-line assurance)	Corporate	High risk – Covid 19 related; 2020/21 assurance provision	Analysing results	June 2021

WORK ROLLED FORWARD TO 2021/22

6. There are a number of audits currently underway, which we have rolled forward to 2021/22.

Audit Area	Service	Reason for Audit	Stage
Housing – Allocations	Housing	Requested by the Executive	Fieldwork – rolled forward to 2021/22
Housing – Homelessness	Housing	High risk – Covid 19 related; requested to prioritise by the Deputy Chief Executive	Fieldwork – rolled forward to 2021/22 and scope extended to consider the impact of Covid-19
Recovering Council Debts	Resources	Director of Function (Resources) and Section 151 Officer request	Fieldwork – rolled forward to 2021/22 and scope extended to consider the impact of Covid-19
Special Care Payments to Social Care Workforce	Resources	Director of Function (Resources) and Section 151 Officer request	'Parked' due to extension of payment deadline – rolled forward to 2021/22

OVERDUE ACTIONS

7. Work is progressing to support services with implementing all outstanding actions. The 4action dashboard at [Appendix 1](#) provides the situation as at 6 April 2021, but we have provided a more detailed report separately.
8. Services have been working hard to address outstanding 'Issues/Risks' leaving currently 16 actions overdue. This is a result of a number of actions being due on 31 March 2021, including those made during the IT Resilience and Cyber Security audits, which we will formally follow up during April 2021. The remainder include guidelines around Universal Credit, the payment of housing rent by standing order, independent checks of payroll exception reports, a local code of governance, training for non-financial managers, issues around direct payments in social services, and arrangements for staff leaving the Council's employment.

INVESTIGATIONS

9. Although not strictly internal audit work, due to the training and skill set of the team, Human Resources has asked us to assist with three investigations, two of which we have concluded and one that is ongoing.

APPENDIX 1 – OVERDUE ACTIONS (4ACTION DASHBOARD) AS AT 6 APRIL 2021

