

**Chichester District Council**  
**CORPORATE GOVERNANCE & AUDIT COMMITTEE**

**1st September 2020**

**Progress Report – 2019/20 Audit Plan & Audit Plan 2020/2021**

**1. Contacts**

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**2. Recommendation**

- 2.1 That the committee notes performance against the 2019/20 audit plan, and also the audit plan for 2020/21.

**3. Update on 2019/20 audit plan**

- 3.1 In the original audit plan approved by Corporate Governance and Audit Committee there were 29 full audits and 8 follow ups, totalling 37 reviews. There were also 13 days included in the plan for any in year follow-ups that may arise should the exceptions raised be significantly concerning and require addressing by the client as a matter of urgency.
- 3.2 The audit plan 2019/20 comprised 33 audit reviews in total.
- 3.3 As at 18<sup>th</sup> August July, 30 audits have been completed and issued as final reports (91%) and 3 are in progress or at draft report stage (9%). The audits issued as final since the last committee meeting were:
- Land & Buildings
  - Council Tax Debt Recovery
  - Business Rates Debt Recovery
- 3.4 Results of the audits are contained in appendix one. There have been no audits given a 'No Assurance' rating and no critical exceptions have been raised.

**4. Audit Plan 2020/2021**

- 4.1. The audit plan for 2020/2021 has been prepared and considers risk, value and system complexity. The Directors and Divisional Managers have been consulted during the preparation of the plan. It is envisaged that a large

proportion of the audit work will be to undertake the Key Financial Systems work. The remaining time will be taken up with annual activity and audits that are high risk, or have not been audited before

4.2. The audit plan agreed by committee comprised 30 full reviews and 4 follow-ups. This is to be reviewed on an ongoing basis based on the availability of audit resource.

4.3. As at 18<sup>th</sup> August 7 audits were work in progress (21%).

## **5. Background**

5.1. Not Applicable

## **6. Outcomes to be Achieved**

6.1. Not Applicable

## **7. Proposal**

7.1. Not Applicable

## **8. Alternatives Considered**

8.1. Not Applicable

## **9. Resource and Legal Implications**

9.1. Not Applicable

## **10. Consultation**

10.1. Not Applicable

## **11. Community Impact and Corporate Risks**

11.1. Not Applicable

## 12. Other Implications

<i>Are there any implications for the following?</i>		
	Yes	No
<b>Crime &amp; Disorder:</b>		√
<b>Climate Change and Biodiversity:</b>		√
<b>Human Rights and Equality Impact:</b>		√
<b>Safeguarding and Early Help:</b>		√
<b>General Data Protection Regulations (GDPR):</b>		√
<b>Health and Wellbeing:</b>		√
<b>Other (Please specify):</b>		√

## 13. Appendices

13.1. Audits completed since the last committee.

13.2. Draft audit plan with outstanding audits from 19/20 included

## 14. Background Papers

14.1 None