

Chichester District Council
CORPORATE GOVERNANCE & AUDIT COMMITTEE

14th March 2022

Progress Report – Audit Plan 2021/22 and plan for 2022/23

1. Contacts

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2. Recommendation

2.1 That the committee notes performance against the audit plan for 2021/22.

3. Update on Audit Plan 2021/22

3.1. The audit plan agreed by committee on 22nd March 2021 comprises 26 full audits and 3 follow-ups. There is contingency time in the plan in the event that in-year follow-ups also need to be carried out should the exceptions raised be significantly concerning and require addressing by the client as a matter of urgency

3.2. Due to staffing issues within the Internal Audit team and across the wider organisation a number of audits have been moved into next year's audit plan.

These are:

- Car Park Income Collection & Reconciliation
- Selections of contracts
- Building Control processes
- Discretionary Grants
- Fixed penalty notices
- Discretionary Housing Payments
- Cash and bank
- Refunds across CDC

3.3 The Test and Trace scheme will be coming to an end on 31/3/22 so will not be audited as part of next year's plan. The New Homes Bonus Parish scheme is also coming to an end on the same date.

3.4 The amended audit plan now comprises 16 full audits and 3 follow ups.

3.5 As at 14th March 2022, 12 audit reports have been issued as final (63%) and 5 audits are work in progress (26%).

3.6 The audit reports issued as final since the last committee meeting are:

- Council Tax
- Business Rates
- Creditors
- Credit card usage follow-up (position statement)

3.7 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 2022/23

4.1 The audit plan for 2022/23 has been prepared and considers risk value and system complexity. Due to the impact of COVID and other issues on staff resources in 2021/22 the plan for 2022/23 comprises a number of audits carried forward from the 2021/22 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.

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
Crime & Disorder:		√
Climate Change and Biodiversity:		√
Human Rights and Equality Impact:		√
Safeguarding and Early Help:		√
General Data Protection Regulations (GDPR):		√
Health and Wellbeing:		√
Other (Please specify):		√

13. Appendices

13.1. Audits completed since the last committee report.

13.2. Credit card usage follow-up position statement.

13.3. Audit plan for 2022/23

14. Background Papers

14.1 None