

Report to	Policy & Resources Committee
Date	25 April 2019
By	Internal Auditor
Title of Report (Note)	Internal Audit – Progress Report

Recommendation: The Committee is recommended to note:

- 1. Progress against the Internal Audit Strategy and Annual Plan (2018/19); and**
- 2. The implementation of audit actions previously agreed by management.**

1. Introduction

- 1.1 This report details progress against the Internal Audit Strategy and Annual Plan 2018/19, including reports that have been issued and the implementation of actions.
- 1.2 The delivery and monitoring of this work plan is core to providing a systematic and risk based approach to the internal audit of the Authority's systems and services.
- 1.3 Tracking of actions ensures that agreed control improvements are implemented within agreed timescales.

2. Policy Context

- 2.1 The Accounts and Audit Regulations require that a "relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance".
- 2.2 The Internal Audit Strategy and Plan, which was approved by Policy & Resources Committee on 26/03/2018 provides a key mechanism for providing assurance that the Authority's internal control, risk management and governance arrangements are effective.

3. Issues for consideration

Progress against Audit Plan for 2018/19

- 3.1 There have been four reports issued since the last progress report to this committee. This completes the workplan for 2018/19.

Audit Title	Status	Assurance Level ¹
Community Infrastructure Levy	Final	Reasonable
Code of Conduct	Final	Reasonable
Performance Reporting	Final	Substantial
ICT review	Final	Substantial

¹ Assurance levels are defined in **Appendix I**.

- 3.2 A copy of the Executive Summary for each finalised audit is attached at **Appendix 2**.
- 3.3 There have been no changes made to the 2018/19 Internal Audit Plan. However, we have additionally been commissioned by SDNPA to undertake EU grant certification work.

Action Tracking

- 3.4 **Appendix 3** provides a list of those (High & Medium) agreed management actions from previous audit reports which have not yet been implemented. There are no overdue actions requiring attention. There are five actions not yet due.

4. Other Implications

Implication	Yes/No
Will further decisions be required by another committee/full authority?	No
Does the proposal raise any Resource implications?	No. The Internal Audit plan should be delivered within the agreed audit fee.
How does the proposal represent Value for Money?	The Internal Audit Service is provided through a contract with Brighton & Hove City Council which formed part of a wider procurement of financial services.
Are there any Social Value implications arising from the proposal?	No
Have you taken regard of the South Downs National Park Authority's equality duty as contained within the Equality Act 2010?	Any such considerations are taken into account within individual audit reviews as appropriate.
Are there any Human Rights implications arising from the proposal?	No
Are there any Crime & Disorder implications arising from the proposal?	No, but the service includes the provision of advice and investigation of frauds and irregularities when required.
Are there any Health & Safety implications arising from the proposal?	No, but individual audits consider health and safety risks where appropriate.
Are there any Data Protection implications?	No, but individual audits consider GDPR issues where appropriate.
Are there any Sustainability implications based on the 5 principles set out in the SDNPA Sustainability Strategy?	No, but individual audits consider these principles where relevant, particularly around the Principle 4, "Promoting good governance"

5. Risks Associated with the Proposed Decision

- 5.1 Internal Audit has an important role to play in relation to effective risk management for the organisation. The SDNPA risk register is considered when developing the Internal Audit Strategy and Plan and the planning of individual audit reviews. Audit review and testing of controls are orientated towards these risks plus the operational controls within individual systems and services.

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Appendices

1. Assurance Opinions – Definitions
2. Executive Summary reports
3. List of actions that have not yet been implemented.

SDNPA Consultees

Chief Executive; Director of Countryside Policy and Management;
Director of Planning; Chief Finance Officer; Monitoring Officer; Legal
Services, Head of Governance; Business Service Manager

External Consultees

None

Background Documents

Internal Audit Strategy and Plan 2018/19.
Individual audit reports.

