

A5. Internal Audit Plan 2020/21

The Committee considered a report by the Internal Audit Manager which presented a 2020/21 Internal Audit Plan for approval.

The Internal Audit Plan for 2020/21 had been prepared in the context of the Covid-19 pandemic and in particular its impact on the Council's resources and priorities. The plan, which was based on 555 planned days, was based on annually recurring assignments, priority assignments and indicative assignments.

Implicit in the Plan was an acknowledgement that it was largely indicative and flexible - resources could be redirected (for example in new and amended processes arising as a result of Covid-19) and the plan may not be capable of being delivered in its entirety. Items not completed would be rolled over into the next year.

Following a question, the Internal Audit Manager confirmed that the plan was aspirational and was likely to change during the course of the year. He would direct resources as required depending on circumstances. Since March this year the work of the team has been predominately Covid-19 related – such as on reviews of payment of grants. A report would be submitted to the next meeting which would detail the work of the team to date. In regard to the priority assignments these had been determined through analysis and knowledge of the Corporate Risk Register.

The committee highlighted the work also undertaken for Clackmannanshire Council and for Strathcarron Hospice and sought assurance that this work would not affect the ability of the team to deliver the planned work for Falkirk Council. The Internal Audit Manager considered that, subject to the caveats around Covid-19, the plan was deliverable. He confirmed that the time allocated to Strathcarron Hospice was part of the 555 planned days allocated to Falkirk Council work. The 15 days allocated to Strathcarron was not a large demand.

The committee commented on summary of the planned work set out in the report and asked that in future a consistent format could be used that would allow for year on year comparison.

In response to a question on the likely impact on the Plan if there was to be a second wave of the pandemic the Internal Audit Manager said that the work would be put on hold and resources directed to where they were needed. In the lockdown the team had adapted well to working from home and generally this had not hindered reviews. If there was a need to significantly deviate from the Plan then this would be reported to committee.

In the period from April until August the team had continued to work and had carried out a number of reviews including Business Support grants and Community grants and again stated, when questioned on the deliverability of the Plan, that it was aspirational given the current and ongoing circumstances

The committee concurred with the convener that, having heard the assurances by the Internal Audit Manager, that it was content with the proposed Plan for the year.

Decision

The Committee:-

- (1) noted the resources available to Internal Audit;**
- (2) approved the Internal Audit Plan for 2020/21; and**
- (3) noted that progress would be reported to the Audit Committee on an ongoing basis.**