



**Governance & Audit
Committee**

16th June 2020

Subject: Internal Audit Draft Annual Plan Report 2020/2021

Report by:

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& Risk Management – Lincolnshire County
Council)

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Purpose / Summary:

To present to members the draft revised annual
internal audit plan.

RECOMMENDATION(S): That Members:

**Note and agree the contents of the report and be assured that the plan
provides robust coverage of the Council’s critical areas and services.**

IMPLICATIONS

Legal:

None directly arising from the report

Financial :

No financial implications directly arise from the report.

Staffing :

None

Equality and Diversity including Human Rights :

NB: A full impact assessment **HAS TO BE** attached if the report relates to any new or revised policy or revision to service delivery/introduction of new services.

None arising from this report

Data Protection Implications :

Climate Related Risks and Opportunities: As this is a plan for the year, there are no climate related risks or opportunities that directly arise from the report, although individual audits may take this into consideration.

Section 17 Crime and Disorder Considerations:

Health Implications:

Title and Location of any Background Papers used in the preparation of this report :

Risk Assessment :

1. Background

- 1.1 The Internal Audit 2020/21 plan was agreed by Governance & Audit Committee on 10th March 2020.
- 1.2 The onset of Covid-19 and subsequent lockdown has had a significant impact on all areas of the public sector. Operationally, the Council has had to react quickly to rapidly changing circumstances and as such the Council's risks and priorities will have changed.
- 1.3 In order to ensure our work continues to focus on the areas of greatest risk to the Council, we have prioritised our Internal Audit work and we have identified three audits within the plan which we recommend for deferral until 2021/22. This is a total of 28 days and will allow the days to be spent on other areas of focus to be agreed by Management Team and Governance & Audit Committee during the year.

2. Changes to the Plan

- 2.1 The three audits we propose to defer are:

Key Projects – Enterprise Resource Planning system (10 days)

Rationale - The Council was due to sign a contract for the implementation of an ERP finance system on 31.3.2020, however, due to the Covid-19 pandemic and the uncertainty around the financial impacts, Management Team made the decision to put the project on hold.

ICT – Enterprise Resource Planning System (10 days)

Rationale - The Council was due to sign a contract for the implementation of an ERP finance system on 31.3.2020, However, due to the Covid-19 pandemic and the uncertainty around the financial impacts, Management Team made the decision to put the project on hold.

Wellbeing (8 days)

Rationale - Joint review with NKDC and ELDC. ELDC have agreed to postpone this review and this is also due to be considered by NKDC. The Wellbeing service has been and remains pivotal during the Covid-19 pandemic and continues to work very closely with the community and other partners. Consideration to defer this review to 21/22 will allow the service to focus on the recovery phase and our audit can then review the effectiveness of the Council's elements of the contract during and post Covid-19.