

Committee: Audit and Scrutiny Committee	Date: 26 January 2021
Subject: Internal Audit Progress Report	Wards Affected: all
Report of: Jacqueline Van Mellaerts, Corporate Director of Finance & Resources	Public
Report Author/s: Name: Greg Rubins, Head of Internal Audit (BDO) Telephone: 02380 881 892 E-mail: greg.rubins@bdo.co.uk Name: Janine Combrinck, Internal Audit Manager (BDO) Telephone: 020 7893 2631 E-mail: janine.combrinck@bdo.co.uk	For Information

Summary

This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2020/21 internal audit plan.

The following report has been finalised since the last Committee:

- Disaster Recovery and Business Continuity (Moderate/Substantial)

Recommendation(s)

Members are asked to:

R1. That the Committee receives and notes the contents of the Internal Audit Progress Report attached in Appendix A.

R2. That the Committee receives and notes the contents of the Internal Audit Follow Up Report attached in Appendix B.

Introduction and Background

1. This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2020/21 internal audit plan. It summarises the work we have done, together with our assessment of the systems reviewed and the recommendations we have raised.
2. Our work complies with Public Sector Internal Audit Standards. As part of our audit approach, we have agreed terms of reference for each piece of work with the risk

owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable us to give assurance on the risk management and internal control processes in place to mitigate the risks identified.

3. The Audit Committee approved the 2020/21 annual audit plan in March 2020. The progress against plan is reported at every Audit and Scrutiny Committee during 2020/21.

Issue, Options and Analysis of Options

4. The following report has been finalised since the last Committee:
 - Disaster Recovery and Business Continuity (Moderate/Substantial)

Disaster Recovery and Business Continuity (2020/21)

5. We have raised one medium priority recommendation to improve the Council's disaster recovery and business continuity arrangements.

Overall, the Council has a sound system of internal controls and has set out a business continuity strategy and policy to support its business continuity and disaster recovery plans and procedures. Whilst gaps were identified with regards to plan testing and training for members of staff, the Council's arrangements have worked well to support the Council's response to Covid-19 and ensure the continuity of operations during the period of disruption to normal business.

Consequently, we conclude moderate assurance over the Council's disaster recovery and business continuity arrangements and substantial assurance over their operational effectiveness.

6. A Summary of outstanding Recommendations from previous audits are included in Appendix B – Follow up report.
7. This is regularly monitored by Senior Officers and will be followed up again ahead of the next Audit and Scrutiny Committee, along with other recommendations due by 31 December 2021.

Reasons for Recommendation

8. To monitor the progress of work against the internal audit plan

Consultation

9. Not applicable.

References to Corporate Plan

10. Good financial management underpins all priorities within the Corporate Plan.

Implications

Financial Implications

Name/Title: Jacqueline Van Mellaerts, Corporate Director of Finance & Resources

Tel/Email: 01277 312500/jacqueline.vanmellaerts@brentwood.gov.uk

11. There are no direct financial implications arising from this report.

Legal Implications

Name & Title: Amanda Julian, Corporate Director of Law & Governance

Tel & Email: 01277 312500/amanda.jullian@brentwood.gov.uk

12. There are no legal implications arising from this report.

Economic Implications

Name/Title: Phil Drane, Corporate Director of Planning & Economy

Tel/Email: 01277 312500/philip.drane@brentwood.gov.uk

13. There are no economic implications arising from this report.

Background Papers

14. None

Appendices to this report

15. Appendix A – Internal Audit Progress Report
Appendix B – Internal Audit Follow Up Report