



Internal Audit

FINAL

Appendix 1

## South Lakeland District Council

Internal Audit Progress Report

2019/20

September 2020

## Introduction

1. The impact of Covid-19 on the general working environment and the subsequent burden placed on local authorities in terms of resources and delivering supporting initiatives is well understood.
2. In terms of internal audit delivery, TIAA's work for 2019/20 at South Lakeland District Council was largely complete towards the end of March 2020, including following up on outstanding recommendations. One review, that of Non-Domestic Rates could not be carried out as it was scheduled to commence just at the time that the country went in to lockdown. The cancellation of the Audit Committees in March and July 2020 has meant that not all of the reports for 2019/20 have been reported through to the Committee.
3. This summary report provides the Audit Committee with an update on the progress of our work at South Lakeland District Council in bringing 2019/20 to a close.

## Audits completed since the last report to Committee

4. The table below sets out details of audits carried out since the previous meeting of the Audit Committee. Management responses remain outstanding for six of the assurance reports; the follow up review does not require management responses.

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
Data Protection Compliance	Reasonable	03/03/2020	12/03/2020	23/03/2020	-	4	1	-
ICT Network Security and Cybercrime	Reasonable	21/01/2020	02/09/2020	03/09/2020	-	5	3	3
Contract Management	Limited	21/01/2020	02/09/2020	03/09/2020	2	9	5	1
Customer Connect	Reasonable	03/02/2020	03/09/2020	03/09/2020	-	1	-	-
Main Accounting Systems	Reasonable	10/03/2020	02/09/2020	03/09/2020	-	2	1	-
Leisure Services	Reasonable	27/03/2020	02/09/2020	03/09/2020	-	1	3	-
Emergency Planning	Substantial	27/04/2020	02/09/2020	03/09/2020	-	-	1	-
Follow Up	Reasonable	27/03/2020	02/09/2020	03/09/2020	NA	NA	NA	NA

## Frauds/Irregularities

5. We have not been advised of any frauds or irregularities in the period since the last summary report was issued.

### Progress actioning Priority 1 recommendations

6. We have made two Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous Progress Report. These will be incorporated as part of the on-going follow up and progress will be reported to the next meeting of the Audit Committee.

### Other matters

7. We have no other matters to bring to the Audit Committee's attention.

### Responsibility/disclaimer

8. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

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## Progress against the Annual Plan for 2019/20

System	Planned Quarter	Days	Current Status	Comments	Audit Committee
Cash Receipting – Car Parking	1	10	Review completed	Substantial Assurance	July 2019
Empty Homes	1	10	Review completed	Reasonable Assurance	July 2019
Household Waste Collection	2	20	Review completed	Reasonable Assurance	September 2019
Risk Management	3	5	Review completed	Reasonable Assurance	December 2019
Income Management	3	10	Review completed	Advisory review	N/A
ICT Network Security and Cybercrime	3	5	Review completed	Reasonable Assurance	September 2020
Contract Management	4	20	Review completed	Limited Assurance	September 2020
Customer Connect	4	10	Review completed	Reasonable Assurance	September 2020
Main Accounting System	4	10	Review completed	Reasonable Assurance	September 2020
Leisure Services	4	10	Review completed	Reasonable Assurance	September 2020
ERDF Grant	4	10	Review not required		N/A
Data Protection Compliance	4	10	Review completed	Reasonable Assurance	September 2020
Emergency Planning	4	10	Review completed	Substantial Assurance	September 2020
NNDR	3	15	Review not completed		N/A
Follow-up	1 - 4	15	Reviews completed		July 2019 - September 2020