



Internal Audit

FINAL

Appendix 1

South Lakeland District Council

Summary Internal Controls Assurance (SICA) Report

2020/21

November 2020

Summary Internal Controls Assurance

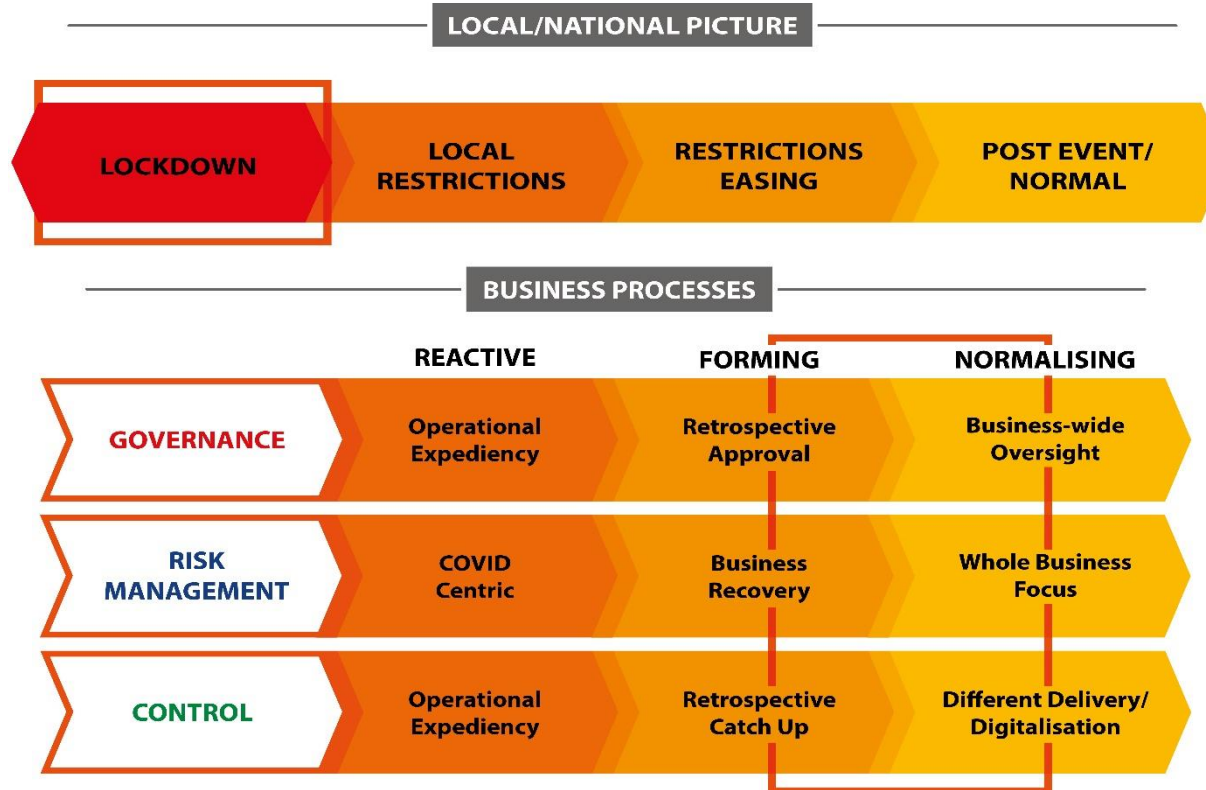
Introduction

1. This summary report provides the Audit Committee with an update on the progress of our work at South Lakeland District Council as at 3rd November 2020.

Emerging Governance, Risk and Internal Control Related Issues

2. COVID 19 is the most significant recent event to impact both strategically and operationally upon modern day Governance, Risk and Internal Control arrangements. It is clear that there has been and will continue to be a number of phases in relation to the move through the pandemic, and that the local and national picture can worsen as well as improve. Each phase has different implications for Governance, Risk and Internal Control arrangements, however, the way in which organisations have transitioned to revised ways of working is not necessarily directly linked to the local or national picture. The diagrams in the table below signify the assessment of the current local and/or national picture, but also assesses how the organisation has adapted to new ways of working (the 'new normal') at least for the foreseeable future.

Impact on COVID 19 on strategic focus during business interruption



Audits completed since the last report to the Audit Committee

3. The table below sets out details of audits finalised since the previous meeting of the Audit Committee.

Audits completed since previous SICA report

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
Follow Up – October 2020	N/A	08/10/2020	04/11/2020	04/11/2020	-	-	-	-

Progress against the 2020/21 Annual Plan

4. Our progress against the Annual Plan for 2020/21 is set out in Appendix A. The Audit Committee approved the Annual Plan in September 2020; as a result no audit assignments have yet been finalised, although progress is being made against the plan.

Progress in actioning priority 1 & 2 recommendations

5. We have made no Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous summary report was issued.

Changes to the Annual Plan 2020/21

6. There are no changes proposed to the Annual Plan at this time.

Frauds/Irregularities

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

Other Matters

8. We have reviewed recent guidance issued by the Internal Audit Standards Advisory Board (IASAB) in relation to internal auditing during the COVID-19 pandemic. The guidance aims to support heads of internal audit and individual internal auditors in continuing to meet their personal and professional responsibilities for conforming the UK Public Sector Internal Audit Standards (PSIAS). We can confirm continued conformance with the professional standards during this period.

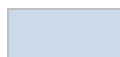
Responsibility/Disclaimer

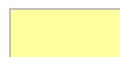
9. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements 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.

Progress against Annual Plan


System	Planned Quarter	Days	Current Status	Comments	Audit Committee
Payroll	2	15	To be commenced 30 th October 2020		February 2021
Creditor Payments	2	10	To be commenced 4 th January 2021		April 2021
Corporate Governance – Compliance with Local Code	2	10	tbc		tbc
Members Interests and Declarations	2	5	To be commenced 26 th November 2020		February 2021
Disabled Facilities Grant	2	10	To be commenced 27 th January 2021		April 2021
Performance Management	3	10	To be commenced 18 th November 2020		February 2021
NNDR	3	15	To be commenced 9 th November 2020		February 2021
Asset Management	3	10	To be commenced 24 th March 2021		July 2021
Project Management	3	20	tbc		tbc
Lake Services	3	15	tbc		tbc
Council Tax	4	20	To be commenced 24 th November 2020		February 2021
Insurances	4	10	To be commenced 16 th December 2020		February 2021
Customer Connect – ‘My Account’	4	10	tbc		tbc
Bereavement Services	4	15	To be commenced 14 th January 2021		April 2021
Follow Up	1-4	10	On-going	Follow Up – October 2020 issued as final.	All

KEY:

 To be commenced

 Site work commenced

 Draft report issued

 Final report issued