



Internal Audit

FINAL

APPENDIX 1

South Lakeland District Council

Summary Internal Controls Assurance (SICA) Report

2020/21

April 2021

Summary Internal Controls Assurance

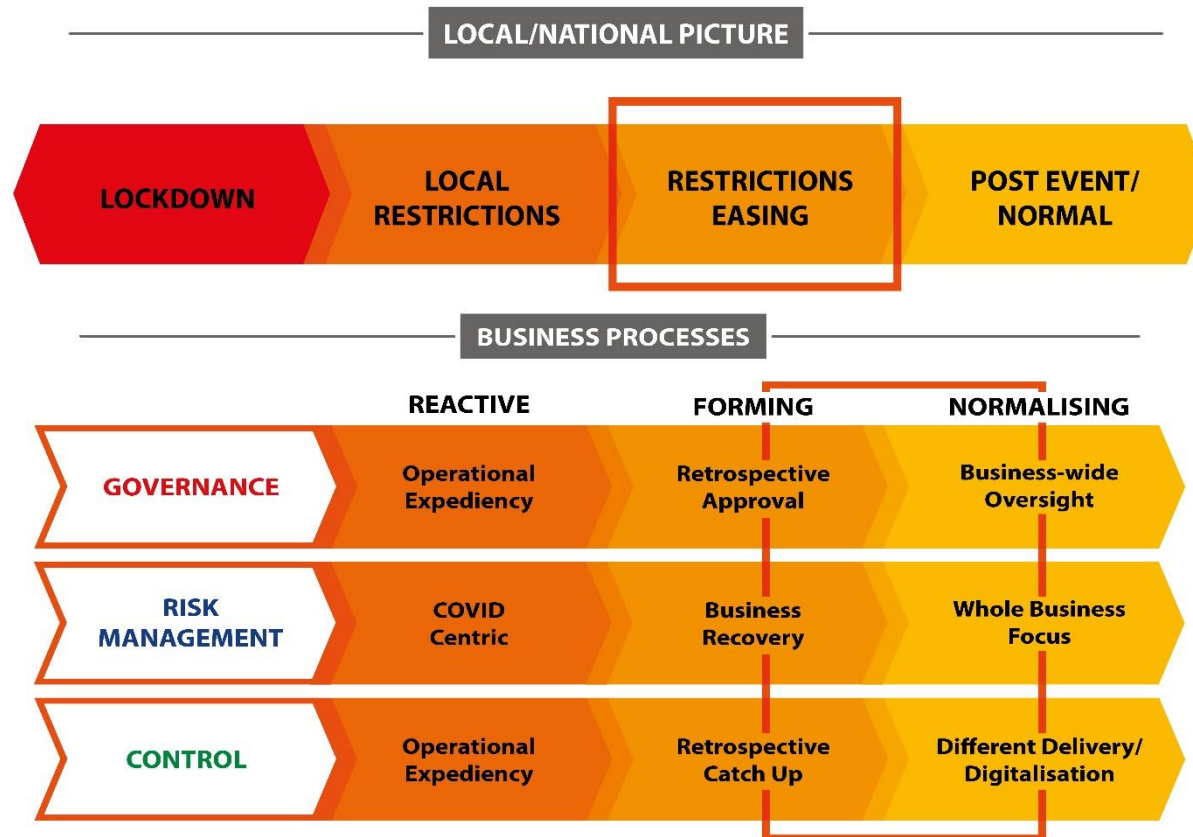
Introduction

1. This summary report provides the Audit Committee with an update on the progress of our work at South Lakeland District Council as at 7th April 2021.

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			No. of Recommendations			
		Draft issued	Responses Rec'd	Final issued	1	2	3	OEM
Payroll	Reasonable	12/11/2020	08/04/2021	08/04/2021	-	1	5	-
Performance Management	Substantial	26/11/2020	09/04/2021	09/04/20201	-	-	-	-
Insurance	Substantial	12/01/2021	08/04/2021	08/04/2021	-	-	1	-
Bereavement Services	Reasonable	28/01/2021	08/02/2021	10/02/2021	-	5	-	-
Creditor Payments	Reasonable	01/02/2021	25/03/2021	26/03/2021	-	1	4	-
Members Declarations of Interest	Reasonable	01/02/2021	01/04/2021	06/04/2021	-	2	1	-
Disabled Facilities Grant	Reasonable	08/02/2021	29/03/2021	30/03/2021	-	1	4	-
NNDR	Reasonable	15/02/2021	08/04/2021	09/04/2021	-	1	-	-
Council Tax	Reasonable	15/02/2021	08/04/2021	09/04/2021	-	1	-	-
Lake Services	Reasonable	02/03/2021	04/03/2021	08/03/2021	-	1	-	-

Progress against the 2020/21 Annual Plan

4. Our progress against the Annual Plan for 2020/21 is set out in Appendix A.

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.

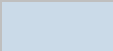
Responsibility/Disclaimer

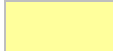
9. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements 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	Complete	Final Report Issued	April 2021
Performance Management	3	10	Complete	Final Report Issued	April 2021
Insurance	4	10	Complete	Final Report Issued	April 2021
Creditor Payments	2	10	Complete	Final Report Issued	April 2021
Members Interests and Declarations	2	5	Complete	Final Report Issued	April 2021
Bereavement Services	4	15	Complete	Final Report Issued	April 2021
NNDR	3	15	Complete	Final Report Issued	April 2021
Council Tax	4	20	Complete	Final Report Issued	April 2021
Disabled Facilities Grant	2	10	Complete	Final Report Issued	April 2021
Lake Services	3	15	Complete	Final Report Issued	April 2021
Corporate Governance – Compliance with Local Code	2	10	Fieldwork complete	Draft Report Issued	April 2021
Customer Connect – ‘My Account’	4	10	Review deferred to 2021/22	In 2021/22 plan	
Asset Management	3	10	Commenced 24th March 2021	Fieldwork stage	July 2021
Project Management	3	20	To commence/commenced 12 th April 2021	Fieldwork stage	July 2021
Follow Up	1-4	10	On-going	Follow Up – next report to April Committee	All

KEY:

 To be commenced

 Site work commenced

 Draft report issued

 Final report issued