



Internal Audit

FINAL

APPENDIX 1

South Lakeland District Council

Summary Internal Controls Assurance (SICA) Report

2021/22

September 2021

Summary Internal Controls Assurance

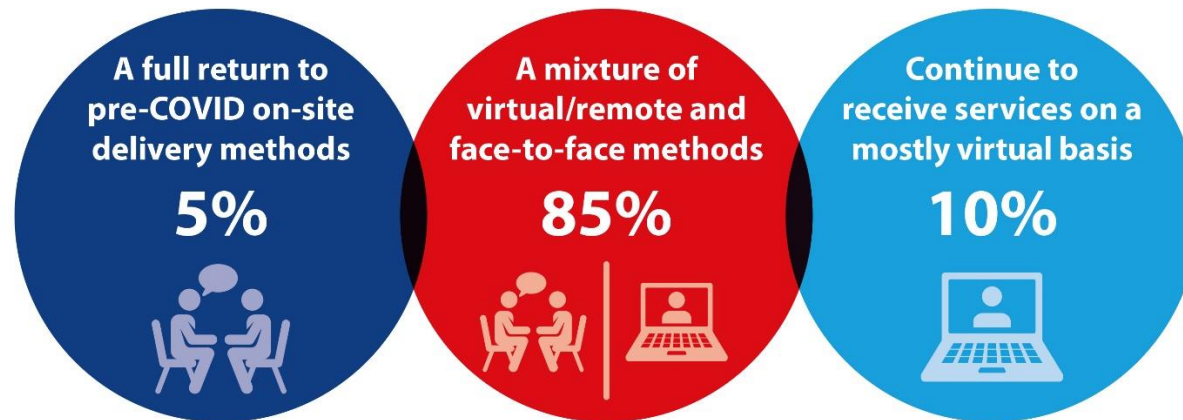
Introduction

1. This summary report provides the Audit Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work at South Lakeland District Council as at 6th September 2021.

Emerging Governance, Risk and Internal Control Related Issues

2. With the easing of restrictions come the decisions by many businesses as to how they are going to operate in a post-lockdown world. There is a balance between the creativity and collaboration that arises from being in the same workplace and the benefits that arise from remote working and embracing of technology. Our approach is largely driven by how our clients are going to operate so we decided to ask their thoughts as part of our annual client survey. The majority of respondents said that they would prefer a mixture of virtual/remote and face-to-face provision of assurance services in the future. This is largely what we expected, although we recognise that is likely to vary between sectors.
3. Whichever model is adopted, we will continue to consider the impact on Governance, Risk and Internal Control of any changes to working practices.

How our clients would like their organisation's assurance services provided



Audits completed since the last SICA report to the Audit Committee

4. 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
Contract Management	Reasonable	20/08/2021	24/08/2021	25/08/2021	-	2	-	-
Procurement	Reasonable	09/08/2021	01/09/2021	02/09/2021	-	4	1	-
Debtors	Substantial	10/08/2021	07/09/2021	07/09/2021	-	-	1	-

5. There are no issues arising from these findings which would require the annual Head of Audit Opinion to be qualified.

Progress against the 2021/22 Annual Plan

6. Our progress against the Annual Plan for 2021/22 is set out in Appendix A.

Changes to the Annual Plan 2021/22

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

Progress in actioning priority 1 recommendations

8. We have made no Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA.

Frauds/Irregularities

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

Other Matters

10. We have issued a number of briefing notes and fraud digests, shown in Appendix B, since the previous SICA report.


Responsibility/Disclaimer


11. 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	Current Status	Comments	Audit Committee
Flood Relief Scheme	1	tbc	Likely to be quarter 3 due to staff availability.	April 2022
Cyber Maturity	1	Fieldwork in Progress		December 2021
Contract Management	1	Complete	Final Report Issued	September 2021
Licensing – Taxis	1	Planned Start Date 28 th September 2021		December 2021
Procurement	2	Complete	Final Report Issued	September 2021
Customer Connect – My Account	2	Fieldwork in Progress		December 2021
Information Governance	2	Planned Start Date 20 th September 2021		December 2021
Debtors	2	Complete	Final Report Issued	September 2021
Covid-19 Grant Schemes	2	Fieldwork in Progress		December 2021
Budgetary Control	3	Planned Start Date 22 nd November 2021		April 2022
Treasury Management	3	Planned Start Date 26 th October 2021		December 2021
Administration of Grants	3	tbc		tbc
Housing Benefits	4	Planned Start Date 4 th January 2022		April 2022
Follow Up	1 - 4	Ongoing	Next report to September Committee.	All

KEY:

 To be commenced

 Site work commenced

 Draft report issued

 Final report issued

Briefings on developments in Governance, Risk and Control

TIAA produces regular briefing notes to summarise new developments in Governance, Risk and Control which may have an impact on our clients. These are shared with clients and made available through our Online Client Portal. A summary list of those CBNs issued in the last three months which may be of relevance to South Lakeland District Council is given below. Copies of any CBNs are available on request from your local TIAA team.

Summary of recent Client Briefing Notes (CBNs)

CBN Ref	Subject	Status	TIAA Comments
CBN - 21020	Public Procurement Update June 2021		No Action Required This briefing note has been provided for noting only.
CBN - 21022	NCSC Device Security Guidance		Action Required All organisations are recommended to complete a health check to demonstrate that the holistic management of connected IT devices meet with current best practice. Audit committees and boards are recommended to seek assurance by either internal checks, or independent audit and review.
CBN - 21023	Public Procurement Update July 2021		No Action Required This briefing note has been provided for noting only.
CBN - 21024	Cyber Device Security Guidance		No Action Required This briefing note has been provided for noting only.
CBN – 21025	Action Fraud Reporting Service		No Action Required This briefing note has been provided for noting only.