



Internal Audit

FINAL

APPENDIX 1

South Lakeland District Council

Summary Internal Controls Assurance (SICA) Report

2021/22

April 2022

Summary Internal Controls Assurance

Introduction

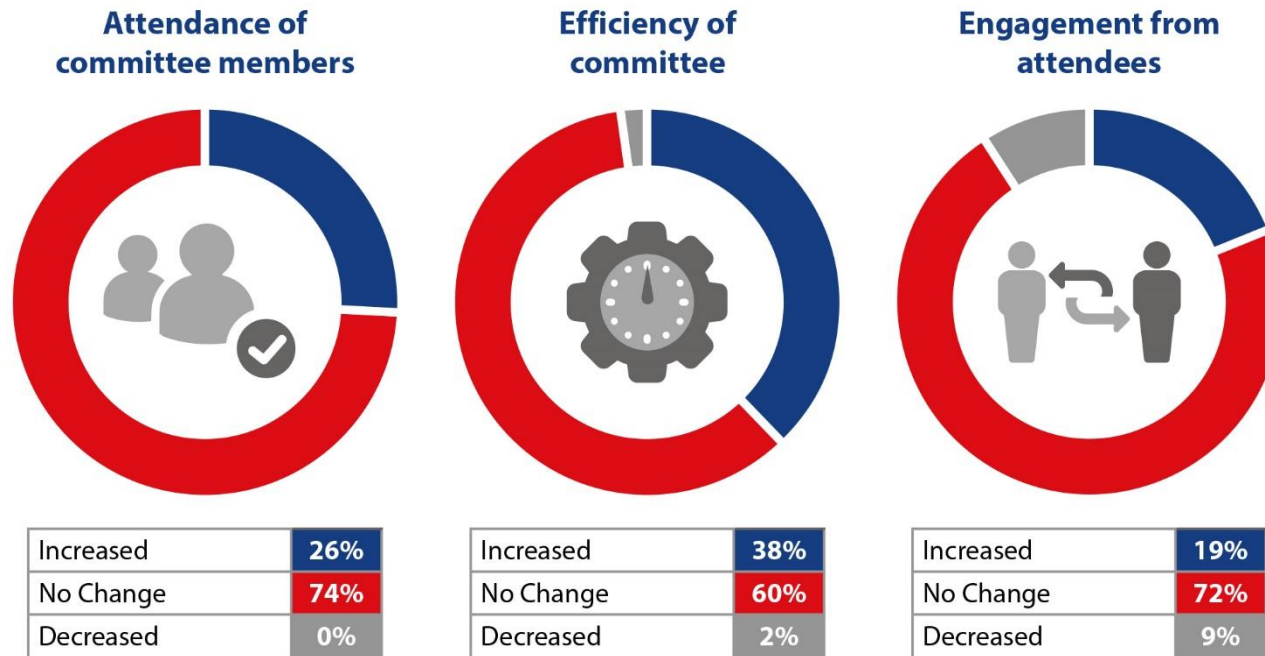
1. This summary report provides the Audit Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work at South Lakeland District Council as at 1st April 2022.

Emerging Governance, Risk and Internal Control Related Issues

2. In our recent 'Post-Lockdown Working Practices Briefing', we explored the results of our survey of clients to ascertain how organisations are planning to deliver some of their functions going forward. We asked a number of questions regarding Audit Committee meetings and their effectiveness since the pandemic started and gained thoughts on how these will take place once restrictions are eased.

The experience of remotely held Audit Committees meetings has been positive with the majority of respondents recording no change in or increased attendance, efficiency and engagement at meetings.

Post Lockdown Audit Committee Attendance



Audits completed since the last SICA 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
Budgetary Control	Substantial	13/12/2021	22/12/2021	04/01/2022	-	-	3	-
COVID-19 Grant Schemes	Reasonable	22/11/2021	06/01/2022	07/02/2022	-	2	-	-
Flood Relief Scheme	Substantial	10/03/2022	11/03/2022	15/03/2022	-	-	-	-
Housing Benefits	Substantial	08/03/2022	10/03/2022	11/03/2022	-	-	-	-
Licensing – Taxis	Reasonable	21/02/2022	01/04/2022	04/04/2022	-	3	-	-

4. 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

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

Changes to the Annual Plan 2021/22

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

Progress in actioning priority 1 recommendations

7. 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

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

Other Matters

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


Responsibility/Disclaimer


10. 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

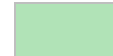
System	Planned Quarter	Current Status	Comments	Audit Committee
Flood Relief Scheme	1	Complete	Final Report Issued	April 2022
Cyber Maturity	1	Complete	Final Report Issued	December 2021
Contract Management	1	Complete	Final Report Issued	September 2021
Licensing – Taxis	1	Complete	Final Report Issued	April 2022
Procurement	2	Complete	Final Report Issued	September 2021
Customer Connect – My Account	2	Complete	Final Report Issued	December 2021
Information Governance	2	Complete	Final Report Issued	December 2021
Debtors	2	Complete	Final Report Issued	September 2021
Covid-19 Grant Schemes	2	Complete	Final Report Issued	April 2022
Budgetary Control	3	Complete	Final Report Issued	April 2022
Treasury Management	3	Complete	Final Report Issued	December 2021
Administration of Grants	3	Site Work Commenced		July 2022
Housing Benefits	4	Complete	Final Report Issued	April 2022
Project Management	4		Draft Report Issued 1 st April 2022	July 2022
Follow Up	1 - 4	Complete	Next report to April 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 - 21046	Procurement: Updated Thresholds for January 2022 Published		For Information Only
CBN - 21047	Martyn's Law - Protect Duty; Public places to ensure preparedness for and protection from terrorist attacks		Action Required: Organisations are advised to review their security arrangements in line with their legal requirements and take appropriate remedial action.
CBN - 21048	Amazon to Change Payment Methods		Potential Urgent Action Required Clients are advised to establish whether they make any online purchases from Amazon and if so, whether these purchases currently use a Visa credit and/or procurement card. If this type of card is in use, then clients are advised to put alternative arrangements in place before 19 th January 2022.
CBN - 22001	Amazon Postpones Changes to Payment Methods		Potential Urgent Action Required Following on from the previous related CBN in December 2021, clients are advised to establish what internal process changes were made as a result, and whether there is merit in continuing to use Visa credit cards.
CBN - 22002	Employing Someone from Outside the UK		For Information Only

CBN Ref	Subject	Status	TIAA Comments
CBN - 22003	Transforming Public Procurement: Government Response to Consultation		For Information Only
CBN - 21004	PPN 09/21: Requirements to Publish on Contracts Finder		For Information Only
CBN - 22006	HMRC Review into VAT Charges on EVs		Action Required Not Urgent Organisations are advised to ensure that the appropriate HMRC compliant arrangements are in place.
CBN - 22007	Amazon and VISA Settle Dispute		Potential Urgent Action Required Following on from the previous related CBN in January 2022, clients are advised to establish what internal process changes were made as a result of the previous announcements and consider whether there is merit in continuing to use Visa credit cards.
CBN - 22010	Increased Cyber Security Risks		Action Required - Urgent Organisations are advised to review their key operational Cybersecurity arrangements and take appropriate remedial action.