

**Report To:** Audit Committee

**Date of Meeting:** Thursday, 10 March 2022

**Report Title:** Chief Auditor's Summary Audit and Risk Update Report

**Report By:** Tom Davies, Chief Auditor

**Key Decision:** N

**Classification:** Open

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### **Purpose of Report**

The purpose of the report is to inform the Audit Committee of progress against the 2021/2022 Internal Audit Plan.

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### **Recommendation(s)**

1. **To note the report.**

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### **Reasons for Recommendations**

Sufficient Internal Audit coverage is necessary to reach an informed 'Head of Internal Audit Opinion' for both the Annual Internal Audit Report from Audit Committee to Council and the Annual Governance Statement.

## Introduction

1. The Annual Internal Audit Plan was approved by the Audit Committee on 2 June 2021. We unfortunately suffered 2 set-backs with external resources that were going to assist us discharge the plan. Back in October 2021 arrangements had been for an Audit Consultant to join us until the end of March 2022 but at the last minute they were offered a permanent position elsewhere which they took. A consortium group then declined our offer of work. However, we have been successful in securing another consortium to assist who are both cost effective and experienced in local authority audit.

## Audits to complete and which are in various stages of progress

Housing Benefit	This is a core audit and has been in progress and on target to complete by 31 March.
National Non-Domestic Rate	This is a core audit and was swapped for another core audit, Treasury Management, that will be carried out by the consortium.
Main Accounting	This is a core audit that will be carried out by the consortium.
Debtors	Core audit and has recently been started.
Payroll	Including evaluation of the cost of consultants, recently started.
PIR of ERP phase 1	Non-core audit but often overseen. Need for it is now superseded by events.

2. There is some other non-core work that is at various stages towards closing down.

## Summary

3. It is imperative that the core audits above are completed so that a supported audit conclusion can be reached. The Internal Audit Plan 2022/23 is especially focused on key financial controls.
4. Timetable of Next Steps

Action	Key milestone	Due date (provisional)	Responsible
Weekly monitoring of progress between Chief Auditor and Chief Finance Officer	-	14 March 2022	Chief Auditor

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## Wards Affected

(None);

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## Policy Implications

Reading Ease Score: 46.4

Have you used relevant project tools?: n/a

**Please identify if this report contains any implications for the following:**

Equalities and Community Cohesiveness	N
Crime and Fear of Crime (Section 17)	N
Risk Management	Y
Environmental Issues & Climate Change	N
Economic/Financial Implications	N
Human Rights Act	N
Organisational Consequences	N
Local People's Views	N
Anti-Poverty	N
Legal	N

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## Additional Information

Approved Internal Audit Plan: [HBC Report \(moderngov.co.uk\)](https://moderngov.co.uk)

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## Officer to Contact

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