

Record of operational decision

Decision title:	Decision to approve the procurement of an additional 75 days of internal audit work to be completed by South West Audit Partnership (SWAP)
Date of decision:	15 February 2021
Decision maker:	Chief Finance Officer, Deputy Chief Executive
Authority for delegated decision:	Chief Executive's Scheme of Delegation dated 29 September 2020 Appendix 1, SA92.
Ward:	Countywide
Consultation:	None
Decision made:	To award an additional 75 days internal audit work to be assured that the level and range of activity within the proposed revised annual internal audit plan is sufficient to provide assurance over the council's corporate governance arrangements and provides appropriate coverage of key business activities, associated risks and risk management processes.
Reasons for decision:	<p>The internal audit plan for 2020/21 was initially approved by the audit and governance committee on 5 May 2020. Following that an updated and proposed revised annual audit plan for the remainder of 2020/21 has been prepared and approved on 14 October 2020 following consultation with the chief finance officer and shared with the management board.</p> <p>The initial plan remains relevant however the huge effort the council is undertaking in relation to response and recovery from the COVID-19 pandemic is likely to push back a significant proportion of the initial planned work and result in new, also significant, initially unplanned work.</p> <p>Internal audit continues to respond to requests to support COVID-19 work, this includes work where there is a definitive date for a declaration to the relevant Government department.</p> <p>The plan will continue to be reviewed as the year progresses and changes to the plan will be reported to the audit and governance committee through the regular Internal Audit progress update reports that committee receives.</p>
Highlight any associated risks/finance/legal/equality considerations:	The cost of the procurement will be met from existing corporate service support budgets
Details of any alternative options considered and rejected:	None

Details of any declarations of interest made:	None
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Signed:
Andrew Lovegrove, Chief Finance Officer and Deputy Chief Executive

Date: 15 February 2021