

To: Dean Langton - Chief Executive, Pendle Borough Council

From: Louise Cobain – Engagement Lead, MIAA
Ruth Parker – Engagement Manager, MIAA

Date: 09/07/2021

Re: 20/21 Internal Audit Plan: Planned Days v Actual Days Delivered

Due to the pandemic, the 20/21 Internal Audit Plan was reviewed and it was agreed for the focus to be on core assurance reviews to support the Annual Opinion. The table below summarises the delivery position of the 20/21 Internal Audit Plan, including a comparison of planned days to be delivered v actual days delivered.

20-21 Internal Audit Plan	Proposed Days	Actual Days
CORE ASSURANCES		
Risk Management	10	10
Democratic Services: Elections and Electoral Registration (POSTPONED AT COUNCIL'S REQUEST. 21/22 CARRY FORWARD REVIEW)	8	0.5
Financial Services: Creditors and Purchasing (DRAFT)	10	9.75
Financial Services: Main Accounting System (FIELDWORK)	10	6
Financial Services: Treasury Management	9	9
Financial Services: Client Function	9	9
Human Services: Payroll and Establishment (DRAFT)	12	11.75
Treasury Services: Housing Benefits	10	10
Treasury Services: Collection of Income and Reconciliations (FIELDWORK)	8	5
Treasury Services: Council Tax	10	10
Treasury Services: Business Rates (NNDR)	11	11
Environmental Services: Corporate Health & Safety	8	8
Information Technology: GDPR	15	15
FOLLOW UP		
Follow Up Review of Prior Year Recommendations	3	3
PLANNING & REPORTING		
Planning, Reporting and Audit Committee	12	12
Year End Opinion	5	5
TOTAL DAYS	150	135

