

# Coast to Capital

**Meeting:** Coast to Capital Audit and Risk Committee Meeting  
**Date:** Thursday 12 November 2020  
**Report Title:** Audit Update  
**Report by:** Katie Nurcombe and Anna Meredith  
**Item No:** 4  
**Part:** A

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## Recommendation:

The Committee is asked to:

- **note** the progress on the Audit Plan 2020/21.
- **suggest** organisations suitable to take forward an external GDPR audit.
- **agree** to postpone the procurement audit until the new policy has been in place for 12 months.
- **consider** any agile changes required to the Audit Plan 2020/21 in response to our Risk Management process.

## 1. Context

The Audit Committee approved the Audit Plan for 2020/21 at its meeting in June 2020. The following sets out the current progress.

## 2. Internal Audits

### Recruitment Audit Follow-up

The Recruitment Follow-up Audit is complete and a report has been submitted to the Senior Management Team for review.

Overall the review indicates that the changes implemented have been received well and risk levels relating to unfair recruitment have been reduced. The report has two low priority recommendations.

- The recruitment process should be reviewed once within every five year audit cycle unless a risk appears that requires more immediate attention.
- Consider suggestions detailed within the report relating to risk and inconsistency, for implementation within the recruitment process.

### Working Practices Follow-up

The Working Practices follow-up is due to take place in November 2020 with a report due on 3 December 2020. This will review the status of recommendations previously made.

### **Procurement Audit**

The Procurement Policy is currently under final development and anticipated for approval at this meeting. It is therefore recommended that the procurement audit is postponed until the policy is in place and has been used for 12 months. The Committee is asked to agree this proposal.

## **3. External Audits**

### **Backing Business Grants**

An external review of the Backing Business Grants Fund launched during lockdown is due to take place. Given the current team is focused on the delivery of the Recovery Growth Grants this audit will take place in Quarter 4 (January – March 2021). The scope of this Audit has been approved.

### **GDPR**

An external review of our GDPR compliance is due to take place in December. The scope of this Audit has been approved. The Audit and Risk Committee is asked to suggest suitable organisations to take forward this audit.

## **4. Conclusion**

As agreed by the Audit and Risk Committee the Audit Plan 202/21 will be agile and responsive given the challenges posed by the ongoing coronavirus pandemic. It will respond to risks identified by our Risk Management process. The Committee is asked to consider whether any further changes to the plan are required.

## **5. Next Steps**

The outstanding audits will be completed and the Committee will be kept updated.

## **6. Diversity Statement**

There are no diversity implications for consideration.

## **7. Legal Statement**

The Accountable Body has approved the Audit Plan 2020/21. No legal position has been sought on the other areas covered by this paper.

## **8. Financial Statement**

There is a £10,000 budget for Internal Audit carried out by an external independent expert which the Audit Plan 2020/21 will work within. Progress on the external audits had been paused over the past few months to understand the financial situation before committing to expenditure. There are no other financial considerations.