



NON - EXECUTIVE DECISION RECORD ¹

Subject: Hertfordshire County Council (HCC) Internal Audit Plan 2020/21	
Officer Contact: Tel: Chris Wood – Head of Assurance	Delegated Power: Director of Resources – Scott Crudgington

1. **Decision**

To approve the proposed Hertfordshire County Council Internal Audit Plan for 2020/21.

2. **Reasons for the decision**

The Chief Legal Officer wrote to all County Councillors on 17 March 2020 to advise that “In light of the Coronavirus outbreak and the potential consequences arising from holding meetings HCC Group Leaders have agreed a package of procedural measures that will enable the work of council to continue whilst at the same time reducing the risks of virus transmission. In order to achieve this the number of meetings being held by the council will, as an interim step, be significantly reduced and those that continue to be held will be managed so as to reduce the proximity of human interaction.” The Chief Legal Officer continued that “Re other committees: - Audit, DCC, etc. Presumption that committees will be suspended and dealt with by Officer decision and email consultation with Chair and committee members...”

The HCC Internal Audit Plan 2020/21 was due to be approved by the Audit Committee on 25 March 2020. Following cancellation of the Committee, and as a technical / professional / routine report, it was recommended to the Audit Committee Chairman that the Plan be approved under officer delegation (Director of Resources) to allow the Shared Internal Audit Service to proceed as far as possible with planned internal audit work on 1 April 2020, and to present the Plan to the next available Audit Committee for noting and information in the interests of good governance and transparency.

The Plan sets out the programme of internal audit work for the year ahead and forms part of the Council’s wider assurance framework. It supports the requirement to produce an audit opinion on the overall internal control environment of the Council, as well as a judgement on the robustness of risk management and governance arrangements as contained in the Head of Assurance Annual Report.

The HCC Internal Audit Plan 2020/21 may require revision in response to the coronavirus pandemic, this being in terms of audit topics, the Council’s evolving assurance needs and the ability to deliver quarter one of the Plan with the Council prioritising the COVID-19 response. As a result, there is a likelihood that a revised HCC Internal Audit Plan 2020/21 will in any event be presented to the next available Audit Committee for approval and that the approval of the Plan by officer delegation in its current form is considered routine formalisation.

DECISION RECORD

3. **Alternative options considered and rejected** ²

Based on the considerations above, no other options were considered or rejected.

4. **Consultation**³

Was any Member consulted? Yes

If yes:

The Audit Committee Chairman agreed the recommendation of the Head of Assurance, Head of SIAS and Assistant Director Finance by e-mail correspondence that the (HCC) Internal Audit Plan 2020/21 be approved by officer delegation.

5. **Conflict of interest declared by any member consulted and/or where decision is from an express authorisation of a Committee the names of any members who declared a conflict of interest in relation to that decision**⁴

The Audit Committee Chairman declared that they had no conflict of interest.

6. **[Following consultation with the relevant Committee Chairman/Local Member,] I am proceeding with the proposed decision.** *(delete words in square brackets if no requirement to consult with Members)*



Signed:

Title: Director of Resources

Date: 27 April 2020

DECISION RECORD

Copies of record to:

- All consultees
- hard & electronic copy (if required to be made available for public inspection) to be sent to the Democratic Services Manager - Room 213 County Hall.⁵

¹ for guidance see Chief Legal Officer's note "Taking Decisions" and Annex 3 to the Constitution

² details of any alternative options considered and rejected by the officer at the time the decision was made

³ Before an Officer takes any decision under delegated powers s/he must consider whether to involve Members. The table below sets out when members should be informed or consulted

Significance of Proposed Action	Controversial	Relevant Member(s) to be Consulted
Technical/Professional/Routine	No	No need to inform or consult members
Technical/Professional/Routine	Yes	Relevant Committee Chairman and, where appropriate, Local Member
Local	No	Inform Local Member
Local	Yes	Consult Local Member
General or County-wide	No	Consult relevant Committee Chairman
General or County-wide	Yes	Consult relevant Committee Chairman/Leaders of all Political Groups

⁴ record any conflict of interest declared by any Member consulted. If Member declares a conflict of interest DO NOT PROCEED without seeking advice from the Chief Legal Officer

⁵ The Decision Record and supporting documents need to be sent to Democratic Services if:

- The decision was made by the officer under a specific authorisation from Committee
- The effect of the decision is to:
 - grant a permission or licence
 - affect the rights of an individual; or
 - award a contract, incur expenditure or effect savings which in any of these cases materially affects the Council's financial position (i.e. if the value of the contract or the amount of the expenditure or savings is £500,000 or more)