



Please leave blank for completion by DS officers

EXECUTIVE DECISION RECORD

A1 Service Area	Finance
A2 Title	Internal Audit Contract Extension to 31 st March 2025
A3 Decision Taken By	Deputy Leader (Finance)
A4 Chief Officer	Please print name: Sal Khan Please sign name: Approval by email 250422
A5 Leader / Deputy Leader	Please print name: Cllr S Sankey Please sign name: Approval by email 270422
A6 Date of Decision	27 th April 2022

Confidentiality

A7 Is this Decision confidential by containing exempt information as described in Schedule 12A of the Local Government Act 1972?	Yes
A7.1 If yes, please state relevant paragraph from Schedule 12A LGA 1972.	3

Scrutiny

A8 Which Scrutiny Committee should this decision be submitted to?	<i>(Please tick as appropriate)</i> ✓	
Scrutiny (Audit & Value for Money Council Services) Committee		✓
Scrutiny (Economic Growth, Communities and Health) Committee		<input type="checkbox"/>

B1 What is the Decision?	Internal Audit Contract Extension to 31 st March 2025
B2 What are the reasons for the Decision?	<p>To take up the option to extend the existing contract for the provision of Internal Audit Services with CW Audit Services for a period of 24 months to 31st March 2025.</p> <p>This includes a reduction in the number of audit days by 9% from 259 to 235 from the original contract/specification. This reflects the strong and robust internal control environment within Council and follows consultation with the Council's Chief Internal Auditor. This is also consistent with the number of days in the existing approved audit plan for 2021/22.</p> <p>This also incorporates an increase in the fee to the original tendered figure (£59,325), although this remains significantly below the nearest bidder.</p>
B3 What are the contributions to Corporate Priorities?	The internal audit function supports the wider governance arrangements within the authority and underpins all corporate priorities.
B4 What are the Human Rights considerations?	There are no Human Rights issues arising from this decision.

Financial Implications

B5 What are the financial implications?	The main financial issues arising from this decision are as follows:
--	--

Revenue	2022/23	2023/24	2024/25
The proposed fees can be met from provision within the approved MTFS.	-	68,150	68,150

Capital	2018/19	2019/20	2020/21
N/A			

The finance section has been approved by the following member of the Financial Management Unit:	Please print name: Lisa Turner Please sign name: Approval by email 270422
---	--

Policy Framework

B6 Is the Decision wholly in accordance with the Council's policy framework?	Yes
B6.1 If No, does it fall within the urgency provisions (Part 3 of the Constitution)?	NA
B6.2 Has it got the appropriate approvals under those provisions?	NA
B7 Is the Decision wholly in accordance with the Council's budget?	Yes
B7.1 If No, does it fall within the urgency provisions (Part 3 of the Constitution)?	NA
B7.2 Has it got the appropriate approvals under those provisions?	NA

Equalities Implications

B8 What are the Equalities implications:
B8.1 Positive (Opportunities/Benefits):
B8.2 Negative (Threats):
B8.3 The subject of this decision is not a policy, strategy, function or service that is new or being revised. An equality impact assessment is not required.

Risk Assessment

B9 What are the Risk Assessment implications:
B9.1 Positive (Opportunities/Benefits): The maintenance of a proportionate and effective internal audit function to support robust internal control environment within the authority.
B9.2 Negative (Threats): Failure to provide a suitable internal audit function is contrary to the Accounts and Audit Regulations 2015.

B9.3 The risks do not need to be entered in the Risk Register.

Legal Considerations

B10 What are the Legal Considerations:

B10.1 The main legal issues arising from this decision are as follows:

This decision supports the requirement set out within the Accounts and Audit Regulations, in relation to internal audit.

This section has been approved by the following member of the Legal Team:

Please print name:
John Teasdale

Please sign name: [Approval by email 220422](#)

Sustainability Implications

B11 What are the Sustainability implications:
B11.1 The proposal would not result in an overall positive effect in terms of sustainability (including climate change and change adaptation measures).

Health & Safety Implications

B12 What are the Health & Safety implications:
B12.1 Risk Assessment has not been carried out and entered into Harriet for all significant hazards and risks because there are no significant hazards or risks arising from this decision

Key Decision

B13 Is this a Key Decision?	No
Note: A Key Executive Decision is one where:	
<ol style="list-style-type: none"> 1. REVENUE – Any contract or proposal with an annual payment or saving of more than £100,000 2. CAPITAL – Any capital project with a value in excess of £150,000 3. A decision which significantly affects communities living or working in an area comprising two or more wards. 	
B13.1 If this is a Key Decision, is this an urgent decision such that a delay caused by use of the Call-in Procedure would <u>seriously</u> prejudice the public interest?	NA
B13.2 If yes, has the Mayor or in his/her absence the Deputy Mayor or in his/her absence the Chair of the relevant Scrutiny Committee agreed that the decision will be exempt from Call-in?	NA

NOTE: If this decision is subject to the Call-in Procedure it will come into force, and may then be implemented, on the expiry of 3 working days after publication – unless 10 Members of the Council call in the decision.

Please send the original signed document to andrea.davies@eaststaffsbc.gov.uk