Draft Internal Audit Plan 2022/23

Assurance area	Assurances sought	Risk ref (Strategic or Directorate)	Audit days
Governance			
Governance of shared/ delegated services	Robust governance arrangements and consistent exercising of key controls to ensure delegated and shared services deliver value for money and fulfil statutory duties, where applicable.	SRR 12	18
Partnerships	To seek assurance over the application of the partnership governance framework and completeness of the partnerships register.	SRR 17	12
Ethical governance policies / Code of Corporate Governance	Review of the Council's suite of ethical governance policies and the embedding of an ethical culture across the organisation.	SRR 17	15
Oversight of post case review (Monks)	Reflection upon findings and lessons learnt, in light of current processes.	SRR 17	10
Proactive support and engagement (Legal & Democratic)			15
Risk management			
Real time risk assurances	Quarterly sample testing of controls within risk registers.		50
Annual assurance on risk management	To inform annual assurance opinion.		5
Risk management support / reporting			30
Legacy issue support and monitoring		SRR 13	50
Corporate compliance with key controls and policies			
Fees and charges	Compliance with statutory fees and charges and informed decision making on discretionary charges (to include harmonisation of bereavement charges).	SRR 02	18
Procurement compliance	Compliance with Contract Procedure Rules to secure value for money; and completeness of Contracts Register.	SRR 02	35
Staff recruitment	Compliance with expected controls to prevent recruitment fraud and ensure consistent and fair application of policies.	SRR 11	18

Assurance area	Assurances sought	Risk ref (Strategic or Directorate)	Audit days
Use of temporary staffing / agency workers	Compliance with procurement controls and IR35 legislation in the appointment and management of temporary staff.	SRR 11	15
Performance management	Accuracy and completeness of performance reporting and assessing whether the focus of performance indicators suitably informs decision making.		20
PCI DSS compliance	To provide assurance over compliance with the Payment Card Industry Data Security Standards in the handling of card payment information.	SRR 09	15
Contractor health and safety	Compliance with key controls and best practice in ensuring the Council's contractors comply with health and safety legislation to protect members of the public and staff – focus on high risk contracts.	SRR 17	15
Contract extensions	Compliance with expected controls in the extension of Council contracts to ensure value for money and consistency with contractual arrangements.	SRR 10	15
Grant claim verification	Various grant claims – as required		70
Financial system key controls			
Creditors			20
Debtors			20
Payroll			20
Main accounting system	Review of the design, and compliance with, key financial system controls. To prevent and detect fraud and error and ensure accurate and complete financial records.		20
Treasury management			15
Local taxation			20
Housing benefit			20
Pensions			20
Fixed assets			15
Budgetary control			18
Spreadsheet interface payments (consultancy)	To provide real time support and engagement with the Task and Finish Group - which is to be established to oversee control over these payments.		5
New online payment systems (consultancy)	To provide real time independent engagement on development of controls and processes.		5
Proactive support and engagement (Finance)			15
Place and Economy – risk based audits			

Assurance area	Assurances sought	Risk ref (Strategic or Directorate)	Audit days
S106 monitoring – follow up	Implementation of actions arising from the 2021/22 audit and strengthening of control framework.	DRR G09	20
Development management	Compliance with expected controls in the handling of minor and major planning applications; and accuracy and completeness of performance data.	DRR G08	25
Management of capital projects	Compliance with the Council's project management framework to ensure that projects are delivered on time, within budget and to the expected standards.	SRR 07	20
Asset management – leases	Consistent coverage of tenancy agreements, rent reviews/recovery and effective tenant management.	DRR A02	20
Business continuity	Evidence of coverage and testing of business continuity plans across the organisation to maintain service delivery in the case of unforeseen incidents.	SRR 04	15
Fleet & fuel management	Evidence of effective management of the Council's fleet of vehicles and fuel usage, including preventative and detective fraud controls.	DRR A07	15
Climate change strategy	Evidence of informed implementation of the Council's strategy and monitoring of associated actions.		15
Planning fee income	Recovery of income, in line with Council policies; and the effective monitoring and forecasting of income.	DRR G02	15
Waste management service	Delivery of value for money and performance against expected standards.	DRR H08	18
Project Management Office (consultancy support)	Consultancy support in the review of Project Management Office arrangements.	SRR 07	12
Proactive support and engagement (Place & Economy)			15
Children's & Education – risk based			
Thematic schools audit	Focus to be determined - financial management/safer recruitment.	SRR 06	45
Children's Trust commissioning and governance	Means of gaining assurance over the delivery of statutory services and management of risk within the Children's Trust, including robust governance arrangements.	SRR 01	25
Early years providers	Payments to providers of nursery places are accurate and legitimate; and the	DRR C04	15

Assurance area	Assurances sought	Risk ref (Strategic or Directorate)	Audit days
	Council's arrangements to meet its obligations are fit for purpose.		
Engagement with schools forum and pro-active support (including Schools Financial Value Standard)	To attend Schools forums and provide advice on controls and promote engagement with the audit service. Providing ad-hoc support and investigation as required.		20
Pro-active support and engagement (Children's and Education))			15
Adults, Communities and Wellbeing – risk based			
Direct payments	Controls in relation to the setting, monitoring and reviewing of direct payments and their usage – to prevent fraud and to ensure service users' needs are met.	SRR 06	18
Safeguarding	Annual coverage of key controls – specific scope to be determined in audit planning.	SRR 06	20
AMHP	Management of Approved Mental Health Professionals (AHMP) – including review of day and night hours and associated controls.	SRR 06	15
Housing repairs	Consistent categorisation and response to housing repair requirements and performance in turnaround time for reactive repairs.	SRR 10	16
Voids management	Controls operating over the turnaround of void properties and monitoring of performance against good practice.	SRR 10	10
Rent arrears	Recovery of monies due from tenants, including former tenant arrears.	SRR 07	15
Leisure provision	Management of leisure provision to ensure value for money and delivery of objectives.	SRR 10	15
Preparation for Care Reforms	Pro-active support and assurance over the design phase for implementation of the care cap and charging regimes arising from the reforms.	SRR 16	12
External placements	Commissioning and payment for social care placements to ensure value for money and compliance with policies.	SRR 10	20
Commissioning and contracting in Public Health	Controls operating in the award of contracts for Public Health services and the management of those contracts to	SRR 10	25

Assurance area	Assurances sought	Risk ref (Strategic or Directorate)	Audit days
	ensure payments are in line with agreed rates/verified performance levels.		
Pro-active support and engagement (Adults, Community and Wellbeing)			15
Transformation (including ICT) – risk based			
Transformation programme	Delivery of the transformation programme against planned outcomes.	SRR 19	25
Cyber security (including website security)	Ongoing assurance over the robustness of the Council's preventative and detective controls for securing its ICT systems and preventing a successful cyber attack.	SRR 03	20
ICT asset management	Maintenance of asset records for both hardware and software – to ensure security of assets and mechanisms for informed software licensing decisions.	SRR 03	20
Proactive support and engagement (Transformation including ICT)			15
			1210

Counter Fraud support	
Preventative - promotion / policies / training / fraud risk register	35
Detective - NFI/data matching	60
Investigations (as required and subject to risk assessment)	70
Social housing fraud support	50
	215

Support and development time	
Committee attendance, support and reporting	20
Committee training	5
Management reporting and liaison	15
Audit plan development and revisions	15
Staff training and development	10
Annual PSIAS assessment and development planning	10
Annual reporting and opinion	5
Audit recommendations – follow ups and tracking	40
	120