

Appendix 2

Internal Audit Plan 2020-21 - Term 1

Council-wide areas

Area of activity

Priority
LevelJob
countDays planned and nature of audit
coverage

Assurance

Advice/
ConsultancyCounter-
Fraud

Certification

Likely scope

Financial resilience (continued)

H

1

5

Self-assessment of NCC position and practice against the key issues identified in the Northamptonshire CC best value inspection report and gain audit assurance over weak areas of assurance.

Service planning and performance management
(continued)

H

1

5

Review the council's arrangements for performance management as agreed with CLT.

Systems Review & controls in Mosaic (continued)

H

0

5

Advisory input to Mosaic Systems Review as required, to ensure the preservation of controls and audit trails

Third Party Risks (continuing)

M

1

5

The Council's approach to managing its arrangements for service provision by third parties, based around guidance developed by the Institute of Internal Auditors

Risk management

M

0
(expected
T2)

10

A report is being prepared for consideration by CLT which would change how strategic risk is managed by the Council. The likely scope of an audit would embrace this, in light of current standards and frameworks, including from the Institute of Internal Auditors.

Learning, Development & Workforce Planning

M

0
(expected
T2)

10

Review completion of EDPR processes used to drive employee and departmental development. Examine how workforce planning is coordinated across the council to determine budgets for workforce requirements.

Already issued drafts awaiting responses and final issue

5

Already issued drafts awaiting responses and final issue

Action tracking

0
(expected
T2)

15

Continuous active action tracking and six-monthly reporting

Major transformational projects - as agreed

2

15

As agreed, advisory input on specific projects that have a particularly significant impact on the control environment, or those inviting a gateway review. This could include the Digital Development Programme.

Pro-active counter-fraud – *NFI 2018-20 - Review of
Matches*

H

1

5

Review and report on the completion of Recommended matches by the Key Contacts within departments for Cabinet Office

Fraud alerts

1

Review and dissemination of fraud alerts from national counter-fraud agencies

Financial irregularities - investigations and lessons
learned

2

20

Responding to being informed about possible or suspected financial irregularities. Advising the client and others as necessary.

Assurance mapping & Statutory Officer updates

1

10

Consultation on assurance mapping for 2019/20 and compilation of outputs to inform the Annual Governance Statement

Governance & Ethics Committee

10

Preparation of reports in accordance with the Governance and Ethics Committee annual work plan and attendance at meetings

Client management

5

Planning and termly progress reports to Corporate Leadership Team

Advice

5

Advice to client on financial and other controls, on request

Sub-Totals

65

40

26

0

Grand Total

9

131

Children and Families

Adoption financial support (continued)

M

1

13

Financial controls over adoption allowances and inter-agency payments

Area of activity	Priority Level	Job count	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter- Fraud	Certification	
External Placements (continued)	M	1	5				Operating model; commissioning; placement agreements and contract management; payments; health and education contributions; budgetary control
Early Years Education Funding (continued)	M	1	5				Alignment with national and local requirements; control over capital and revenue expenditure; market management, registration and inspection; data submission and payments
Post 18 Placements - Staying Put policy (continued)	M	0 (expected T2)	10				Of concern to C&F leadership is the delivery of 'Staying Put' Policy, and the financial impact and opportunity costs arising from it. The likely scope will embrace the control environment in light of that
SEND top-up funding (continued)	M	0 (expected T2)	10				Controls over the devolution to schools and academies of top-up funding for C&YP with SEND, most notably High Level Needs and Additional Family Needs funding
Already issued drafts awaiting responses and final issue			5				Already issued drafts awaiting responses and final issue
Client management				5			Planning with, and termly progress reports to, Senior Leadership Team.
Advice				5			Advice to client on financial and other controls, on request
Sub-Totals			48	10	0	0	
Grand Total		3	58				
Adult Social Care and Health							
Housing With Care (continued)	M			5			Governance and delivery of strategy; business cases for new schemes; commissioning and procurement of providers of approved schemes; commissioning of service users into places; financial control and information
Integrated Care Systems (continued)	H	1	10				Overview that ACSs have been set up and developed in accordance with national guidance and local agreements, and NCC's interests are being protected and served.
Already issued drafts awaiting responses and final issue			5				Already issued drafts awaiting responses and final issue
Short Term Beds	M	0 (expected T2)	15				The department is reporting overspends on short-term care. The consequential scope is how the department is implementing controls; guidance; working to target; and strategy.
Audit meetings with ACFS - financial irregularities					3		Regular liaison to address concerns of misuse of direct payments, and other possible financial abuse involving service users
Client management				5			Planning with, and termly progress reports to, Senior Leadership Team.
Advice				5			Advice to client on financial and other controls, on request
Sub-Totals			30	15	3	0	
Grand Total		1	48				
Place							
Trading Standards - Sanctions & Compliance (continued)	M	1	5				Review processes for the consistent application of sanctions to cases ensuring compliance with established sanction requirements.
Trading Standards Operational Grants	N/A	1				12	Certification of various operational grants.

Area of activity	Priority Level	Job count	Days planned and nature of audit coverage				Likely scope
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Already issued drafts awaiting responses and final issue			5				Already issued drafts awaiting responses and final issue
Client management				5			Planning with, and termly progress reports to, Senior Leadership Team.
Advice				5			Advice to client on financial and other controls, on request
Sub-Totals			10	10	0	12	
Grand Total		2	32				
Chief Executive's							
Active Directory (continued)	M	1	5				Review internal controls in place to ensure that the robustness of the directory is maintained.
Cloud computing / Data Centre	H	1		10			Review controls in place for contracting cloud services, contract monitoring arrangements and for continued service delivery and security. This will include the residual data centre provision at County Hall; in particular the physical and environmental control requirements.
Change and release	M	1	5	5			To review the controls that will apply to systems and services at the conclusion of the Cloud Computing programme. There are likely to be differences in the arrangements in place for the various delivery models (Software as a Service, Infrastructure as a Service, Co-location and In-house provision)
Profile Tailor Dynamics (continued)		1		5			To finalise the profile of internal controls within the systems to detect exceptions for further review
LGPS Central - Governance	M	1		5			Advisory work on the control environment and assurance provided through the LGPS AAF reporting process.
LGPS Central - Partner Auditor Assignments - TBC	H	0 - expected T2	15				Working with the LGPS Partner Audit Group to complete audits in line with coverage agreed with LGPS Central Ltd.
Payroll Data Analytics - Additional Payments	M	1		5			Complete additional data analytics work as requested by the client to develop previous data analytics work undertaken in relation to schools
Post 16 Funding - exceptional payments	M	1		5			To review the internal controls in place for the governance of payments made under the exceptional criteria
Pension Admin (Data Quality)	M	1	15				Review of core processes to support compliance and assurance with a focus on the review of work underway to review data quality.
Accounts receivable & Debt Management	M	1	15				Review of core processes that ensure compliance for assurance and annual governance statement
Already issued drafts awaiting responses and final issue			5				Already issued drafts awaiting responses and final issue
Client management				5			Planning with, and progress reports to, Senior Leadership Team.
Advice				5			Advice to client on financial and other controls, on request
Sub-Totals			60	45	0	0	
Grand Total		9	105				
Sub-Totals			213	120	29	12	
Grand Total		24	374				