

Internal Audit Plan: 2021-22 - Term 3 (December 2021 - March 2022)

APPENDIX 2

Area of Assurance Coverage	Priority Level (if risk assessed)	Job count	Other 3rd Line Assurance	Assurance from audit coverage and planned days					Potential scope or area of assurance coverage
				2nd Line Assurance Role	Opinion Assurance	Advice/ Consultancy Assurance	Counter- Fraud Assurance	Certification Assurance	
Audit Risk Assessment - Assurance Requirements for Term 3				Rationale for Assurance Requirement					
Governance Framework									
Continuous audit assurance	H	1		25					Core process based : continued development of routine assurance that core processes are operating as intended, or to identify areas for management attention.
Assurance Mapping	H	1		30					Core process based : Completion of the annual assurance mapping exercise to capture assurance from across the Council to inform the Annual Governance Statement.
Cabinet/Scrutiny Governance Framework	H	1				25			Advice/Consultancy : Provide advice and insight to the revised Council Cabinet and Scrutiny arrangements and supporting governance framework to support its operation.
Annual Governance Statement	H	1		5					Core process based : Co-ordinate evidence gathering for the Annual Governance Statement and to draft the statement for 21/22
Transformation and Change programme	H	1				15			Intelligence based : contingency of days to engage with the corporate, transformation and change programmes, and with departmental service development approaches - to provide timely assurance on their implications for governance, risk management and control
Alternative Service Delivery Models (ASDM) Financial Viability & Sustainability	H	1				10			Intelligence based : follow-on from the review in Term 2 to carry out a deeper review where gaps in assurance were identified around the financial viability and sustainability of some of the Council's commercial interests. To incorporate learning from the Public Interest Report at Liverpool City Council.
Counter-fraud	H								
Counter Fraud - Progress Report		1						5	Counter fraud : Identify areas for subsequent counter fraud activity as a result of the Fighting Fraud & Corruption Locally assessment and completion of the Counter Fraud Annual Report.
Pro-active counter-fraud – NFI 2018-20 - Review of Matches and 2020-21 submissions		1						7	Counter fraud : Review and report on the completion of recommended matches by the key contacts within departments for Cabinet Office.
Counter Fraud Alerts - network dissemination & review of training materials		1						8	Counter fraud : Review and dissemination of fraud alerts from national counter-fraud agencies. Review and update the Counter Fraud Training Material for dissemination across the Council to support International Fraud Week.
ACFS - Counter Fraud Case Reviews - financial irregularities		1						1	Counter fraud : Regular liaison to address concerns of misuse of direct payments, and other possible financial abuse involving service users
ICT Patching and Change Management	H	1				5			Core process based : continuation from Term 2 to review whether robust corporate systems are operating effectively
Cloud Services - NAO Guidance	H	0				10			Intelligence based : Review of arrangements for the delivery of Cloud Services compared to guidance from the NAO
Cyber Security	H	1				20			Core process based : review processes in place to provided assurance through Public Services Network (PSN) and Cyber Essentials accreditation
Regional Adoption Agency	H	1				15			Intelligence based : Continuation from Term 2 to review the commercial operation of the agency
Adults Workforce Planning	H	1				8			Intelligence based : Completion of Term 2 activity to review plans and initiatives around workforce resilience, to address the reduction in staffing numbers and review the use of agency contract workers
Climate Change	H	0					10		Intelligence based : Assurance in relation to the Council's planning, monitoring and reporting arrangements to progress its stated objectives with regard to the climate agenda through initial monitoring of the framework established with reference to NAO guidance and subsequent deeper dive activities within subsequent Terms.
Property Compliance (Vacant Property follow Ups)	H	1				15			Intelligence based : Changed arrangements for assurance via Arc Partnership, plus potential for deeper review of vacant property
Direct Payments - Use and Control of Provider Payments	H	1				15			Intelligence based : Review the controls in place for the management and control of direct payments building on intelligence from counter fraud activates to ensure internal controls are effective.
Pensions - Non LGPS Investments	H	1				15			Core process based : Review Pension Fund investments that are not managed through the LGPS Central Ltd following completion of the Partner audit review.
Workforce Strategy	H	0				5			Core process based : Provide assurance that objectives and plans for meeting the future requirements for workforce skills and capacity are progressing in line with project delivery

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Value for Money - Expenditure Reviews	H	1			25				Intelligence based: National financial pressures and changing external audit focus bring a renewed importance to ensure that Value for Money (VFM) is obtained across the Council through expenditure reviews.	
Sub-totals				60	158	35	21	0		
Planning, reporting, client management										
Governance & Ethics Committee		0				10			Preparation of reports in accordance with the Governance and Ethics Committee annual work plan and attendance at meetings	
Client management		0				20				
Advice		0				15			Advice to client on financial and other controls, on request	
Sub-totals				0	0	45	0	0		
Grand Totals		18		60	158	80	21	0		
				319						
Forward Plan for assurance in subsequent Terms										
Property Sales	H								Intelligence based: Review of changes to procedures recommended within the previous audit to provide assurance over the operation of new controls.	
Thematic Review of Schools Finances	H									
PFI - arrangements for the exit	H								Intelligence based: Arrangements in place for the completion, exit and hand back of arrangements under PFI schemes	
Culture	H									
								Core process based: follow-on from previous review of procedures, guidance and protocols - potentially to link in with other 3rd line assurance		