

Internal Audit Plan: 2021-22 - Term 1 (April 2021 - July 2021)
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 1			X	Rationale for Assurance Requirement					
Governance Framework	H	1							Core Council process - assurance that the framework continues to operate effectively under pandemic response and recovery
Continuous audit assurance				25					Continue the development of continuous assurance, to provide routine assurance that core processes are operating as intended, or identify areas for management attention.
Assurance Mapping				15					Delivery of Assurance Mapping 2020/21 report for Governance & Ethics Committee
Annual Governance Statement		1		10					Completion of the Annual Governance Statement to inform the completion of the Annual Financial Statements.
Risk Management	H	1							Core Council process - assurance that the framework strategic risk management is operating effectively under pandemic response and recovery
Zurich Municipal Health check									Review of the Council's current approach to corporate risk management
Corporate Risk Management support				25					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.
County Council Elections	H	1		5					Provide operational risk management support as part of the working group for the administration of the County Council elections.
Health and Safety	H	X							Increased vulnerability arising from Covid and homeworking agenda. External assurance from British Standards Institute
Cyber Security	H								Increased vulnerability and exposure from remote working, National Alerts in relation to Cyber Security - external assurance through PSN Compliance & Health check
Post-Covid19 recovery and renewal plans	H			1		25			
Transformation and Change programme	H	1			20				Significant change in Council approach - to provide input on specific programmes and projects that have a particularly significant impact on the control environment, or those inviting a gateway review. This will follow on from a self assessment against NAO Guidance. For transformation and change
Alternative Service Delivery Models (ASDM) governance review	H	1			5				Public Interest Reports of vulnerability in other councils - continue the review commenced in Term 2 of the governance of ASDMs and Companies operated by the Council
Review of Service Provision - other external partners	H	1			10				Public Interest Reports of vulnerability in other councils - review of impacts on service provision
PPE stock control	H	1			5				Current high priority service provision for the pandemic - continue the review of stock control processes in place to protect the stock of PPE maintained by the Council.
Counter-fraud	H								Heightened risk of fraud during the pandemic
Fighting Fraud and Corruption Locally (FFCL) - Counter Fraud - NFI Reporting - Annual Fraud Report		1						5	Undertake an assessment of the Council's Counter fraud arrangements using the latest Fighting Fraud and Corruption Locally Strategy. Identify areas for subsequent counter fraud activity as a result of the assessment and completion of Annual Fraud Report.

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Pro-active counter-fraud – <i>NFI 2018-20 - Review of Matches and 2020-21 submissions</i>		1	X				5		Review and report on the completion of Recommended matches by the Key Contacts within departments for Cabinet Office.
Counter Fraud Alerts - network dissemination		1					1		Review and dissemination of fraud alerts from national counter-fraud agencies.
ACFS - Counter Fraud Case Reviews - financial irregularities		1					1		Regular liaison to address concerns of misuse of direct payments, and other possible financial abuse involving service users
Post 16 Specialist Colleges Contracts	H	1			5				Continuation of advice in relation to budget overspends and the processes for contracted arrangements with Colleges.
Advice - including an appraisal of Futures	H	1			4				Advice to client on financial and other controls, on request. Regarding an appraisal of Futures, which involves C&F and Place, this will take account of its inherent complexities, including due to Board structures and the Teckal exemption.
Covid Contract Additional Payments to HPLT and Parkwood Leisure	H	1			5				CV19 related emerging risk - Continue to advise on the review of claims from contractors in relation to additional costs / lost income during Covid.
Trading Standards Grants	H	1						15	Required certification - Audit certificates for use of NTSB grant funding for Regional Investigation Team and 3+ operations
Vulnerable Children	H	1			15				Nationally emerging issues through lockdown - corporate risk register entry. Scope to be determined
Vulnerable Adults	H	1			15				Nationally emerging issues through lockdown - corporate risk register entry. Scope to be determined
Core Processes - Pensions Administration	H	1			15				Core processes to ensure robust corporate systems are operating effectively
Post-Brexit Impact	H	1			15				National and local impact across departments to address emerging risk to procurement, supply chain, workforce etc.
Value for Money Arrangements	H	1			15				National financial pressures and changing external audit focus bring a renewed importance to ensure that Value for Money (VFM) is obtained across the Council.
Schools' control framework	H	1							Core process - continuing schedule of school visits to assess local controls, conducted by Financial Services Team for Schools
Sub-totals				80	154	0	12	15	
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			Planning and termly progress reports to Corporate Leadership Team
Advice		0				15			Advice to client on financial and other controls, on request
Sub-totals				0	0	45	0	0	
Grand Totals		23		80	154	45	12	15	
				306					
Forward Plan for assurance in subsequent Terms									
Post-Payment Reviews	H								National intelligence on emerging risks from changed procedures, administering new funding and counter fraud arrangements.
Property Compliance	H								National intelligence on emerging risks from maintaining vacant properties, mothballing buildings and associated health risks.

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Culture	H								National intelligence on the importance of maintaining effective organisational culture to deliver quality services.
Workforce Strategy	H								National and Local developments to ensure effective strategies are developed.
Environmental Strategy	H								National and Local developments to ensure effective strategies are developed.
Cloud Migration	H								Ket development in the Council - Assurance that development in place are embedding and operating effectively.