

Internal Audit Plan: 2020-21 - Term 3
APPENDIX 1

Area of activity	Priority Level (if risk assessed)	Job count	Days planned and nature of audit coverage				Likely scope
			Assurance	Advice/ Consultancy	Counter-Fraud	Certification	
Council-wide areas							
Continuous audit assurance (continued)	H	1		30			Continue the development of continuous assurance, to provide routine assurance that core processes are operating as intended, or identify areas for management attention.
Overview of Council's second phase of response to Covid-19 (continued)	H	1	15				Following review of the Council's initial response to Covid-19, a further overview of the second phase of the response, as recovery and the new normal is anticipated.
Post-Covid19 recovery and renewal plans	H	1	10				Redirect resources from an intended review of Service Planning to a review of the arrangements for post-Covid19 recovery and renewal plans as agreed with CLT.
Post-Covid19 transformational projects (continued)	H	1		10			Post-Covid19, there is likely to become a new batch of transformation projects to become engaged in .As agreed, advisory input on specific 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.
Updating corporate and departmental risk registers (continued)	H	1		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.
Alternative Service Delivery Models (ASDM) governance review (continued)	H	1	20				Review the membership and operation of ADSM's and Companies operated by the Council in light of findings from the PIR in relation to Robin Hood Energy
Ethnicity data	H	1		15			Review the capture and use of ethnicity data in line with NHS guidance for Covid19
PPE stock control	H	1		10			Review stock control processes in place to protect the stock of PPE maintained by the Council.
Fighting Fraud and Corruption Locally (FFCL) - Counter Fraud - NFI Reporting - Fraud Progress Report	H	0			5		Undertake and 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 Fraud Progress Report.
Pro-active counter-fraud – <i>NFI 2018-20 - Review of Matches and 2020-21 submissions</i> (continued)		0			5		Review and report on the completion of Recommended matches by the Key Contacts within departments for Cabinet Office
Fraud alerts (continued)		0			1		Review and dissemination of fraud alerts from national counter-fraud agencies

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Financial irregularities - investigations and lessons learned		0			0		Responding to being informed about possible or suspected financial irregularities. Advising the client and others as necessary.
Action tracking of agreed audit recommendations	H	1	20				Regular action tracking of all outstanding agreed recommendations, and six-monthly reporting to the G&E Committee
Assurance mapping & Statutory Officer updates	H	1	30				Consultation on assurance mapping for 2020/21 and drafting of new Key Lines Of Enquiry (KLOE) areas for subsequent reporting
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		4			Planning and termly progress reports to Corporate Leadership Team
Advice		0		4			Advice to client on financial and other controls, on request
Sub-Totals			95	108	11	0	
Grand Total		10	214				
Children and Families							
External Placements (continued)	H	1	7				Review the operating model; commissioning; placement agreements and contract management; health and education contributions; budgetary control. Take account of any supplier relief enacted during the initial Covid19 phase owing to non-operational contracts.
Through Care - Permanence (continued)	H	1	7				Financial controls over Adoption financial support, Special Guardianship Orders and Child Arrangement Orders
Payments Team Processes (continued)	H	1	7				Departmental payment processes practiced by the C&F payments Team - covers the other audits in the C&F audit plan.
Advice - including an appraisal of Futures		0		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.
Client management		0		4			Planning with, and termly progress reports to, Senior Leadership Team.
Sub-Totals			21	8	0	0	
Grand Total		3	29				
Adult Social Care and Health							
Hospital discharges (continued)	H	1		7			In the light of Covid-19, to review how decisions are made to determine packages of support, and the funding implications flowing from these decisions. The focus will be upon the application of the new national hospital guidance.

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Safeguarding (continued)	H	1	9				Covid-19 has increased the risk that people will be subject to a breach of human rights, abuse or neglect. Our likely areas of focus will be on governance, monitoring and reporting. We will also consider and validate any other assurance available from external and internal sources.
Audit meetings with ACFS - financial irregularities		0			1		Regular liaison to address concerns of misuse of direct payments, and other possible financial abuse involving service users
Client management		0		4			Planning with, and termly progress reports to, Senior Leadership Team.
Advice		0		4			Advice to client on financial and other controls, on request
Sub-Totals			9	15	1	0	
Grand Total		2	25				
Place							
Transport and Travel Services - Covid-19 claims and payments (continued)	H	1	10				Review revised control arrangements to manage Covid-19 claims and payments
Facilities management - reorganisation of offices (issue draft report)	H	1	5				Continue the work commenced in relation to facilities management and review the scope to incorporate developments required due to covid19
Client management		0		4			Planning with, and termly progress reports to, Senior Leadership Team.
Advice		0		4			Advice to client on financial and other controls, on request
Sub-Totals			15	8	0	0	
Grand Total		2	23				
Chief Executive's							
Active Directory (re-start)	M	0	5				Review internal controls in place to ensure that the robustness of the directory is maintained.
Cloud computing / Data Centre	H	0		5			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.
LGPS Central - Governance	H	1		4			Advisory work on the control environment and assurance provided through the LGPS AAF reporting process.
Provider Payments - Post Payment Assurance	H	1	5				Assurance that revised payment processes to expedite payment to providers have been made in accordance with revised control processes and that revised payment processes have been curtailed where appropriate.
Client management				4			Planning with, and progress reports to, Senior Leadership Team.
Advice				4			Advice to client on financial and other controls, on request
Sub-Totals			10	17	0	0	
Grand Total		2	27				

