

Internal Audit Plan: 2020-21 - Term 2						Appendix 2	
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							
Third Party Risks (continued)	M	1	15				Council's approach to managing its arrangements for service provision by third parties, based around guidance developed by the Institute of Internal Auditors.
Continuous audit assurance (continued)	M	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	H	1	25				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 (previously Service Planning)	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	M	0		10			The Council is currently re-focusing its transformation agenda following Phase 1 of Newton Europe's work, and Internal Audit plans to engage in the refreshed programme of corporate programmes once they are agreed in the autumn.
Updating corporate and departmental risk registers	M	0		30			A report is being prepared for consideration by CLT which would change how strategic risk is managed by the Council. The corporate risk register will also be maintained on a continual basis through regular reporting to, and consultation with, RSEMB..
FFCL - Counter Fraud - Post Payment Assurance	H	0			15		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.
Pro-active counter-fraud – <i>NFI 2018-20 - Review of Matches</i>		1			5		Review and report on the completion of Recommended matches by the Key Contacts within departments for Cabinet Office
Fraud alerts		0			1		Review and dissemination of fraud alerts from national counter-fraud agencies
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		1	20				Regular action tracking of all outstanding agreed recommendations, and six-monthly reporting to the G&E Committee
Assurance mapping & Statutory Officer updates		1	10				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		5			Planning and termly progress reports to Corporate Leadership Team

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			Assurance	Advice/ Consultancy	Counter- Fraud	Certification	
Advice		0		5			Advice to client on financial and other controls, on request
Sub-Totals			80	90	21	0	
Grand Total		7	191				
Children and Families							
External Placements (continued)	M	1	10				Review the operating model; commissioning; placement agreements and contract management; payments; 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	M	0	10				Financial controls over Adoption financial support, Special Guardianship Orders and Child Arrangement Orders
Post 18 Placements	M	0	7				Delivery of the Staying Put Policy, and the financial impact and opportunity costs arising from it. Also, the wider accommodation issues at post 18, including the possibility we sometimes pay for accommodation that housing benefit should pay for. Finally, adherence to the procurement regulations.
Advice - including an appraisal of Futures		0		5			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.
Beeston Youth and Community Centre accounts		1				3	Certification of annual accounts
Client management		0		5			Planning with, and termly progress reports to, Senior Leadership Team.
Sub-Totals			27	10	0	3	
Grand Total		2	40				
Adult Social Care and Health							
Hospital discharges	H	1		15			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.
Safeguarding	H	1	15				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

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Client management		0		5			Planning with, and termly progress reports to, Senior Leadership Team.
Advice		0		5			Advice to client on financial and other controls, on request
Sub-Totals			15	25	1	0	
Grand Total		2	41				
Place							
Transport and Travel Services - Covid-19 claims and payments (continued)	M	1	10				Review revised control arrangements to manage Covid-19 claims and payments
Facilities management - reorganisation of offices (continue)	M	0	15				Continue the work commenced in relation to facilities management and review the scope to incorporate developments required due to covid19
Trading Standards Operational Grants (continued)		1				6	Certification of four expenditure returns for BEIS/NTSB grants for Regional Investigation Team plus three discrete operations
Platt Lane Playing Field Accounts		1				1	Audit review and sign off of the annual accounts
Local Authority Bus Subsidy Ring-Fenced (Revenue) Grant		1				3	Complete the certification of annual bus services operating grants
Client management		0		5			Planning with, and termly progress reports to, Senior Leadership Team.
Advice		0		5			Advice to client on financial and other controls, on request
Sub-Totals			25	10	0	10	
Grand Total		4	45				
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	0		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.
LGPS Central - Governance	H	1		5			Advisory work on the control environment and assurance provided through the LGPS AAF reporting process.
LGPS Central - Partner Auditor Assignments - TBC	M	0	10				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

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Reconciliation of Insurance claims - Beechwood House	M	0		10			Complete a review of insurance claims in relation to Beechwood House and reconcile details to insurers records
Provider Payments - Post Payment Assurance	H	1	10				Assurance that revised payment processes to expedite payment to care and education providers have been made in accordance with revised control processes.
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			25	40	0	0	
Grand Total		4	65				
Sub-Totals			172	175	22	13	
Grand Total		19	382				