Internal Audit Plan: 2022-23 - Term 2 (August 2022 - November 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 2									**Rationale for Assurance Requirement**
Governance Framework									
Continuous Audit Assurance	H	1		25					*Core process based*: continued reporting to Statutory Officers of routine assurance that core processes are operating as intended, or to identify areas for management/audit attention.
Action Tracking	H	1			30				*Follow-up work*: six monthly review of the implementation of management actions agreed from previous audits
Cabinet/Scrutiny Governance Framework	H	0				5			*Advice/Consultancy:* Provide advice and insight to the revised Council Cabinet and Scrutiny arrangements and supporting governance framework for its operation.
Transformation and Change programme	H	0			10				*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
Counter-Fraud									
Counter Fraud - Pro- Active Counter Fraud - Bank Mandates Third Parties	H	1					12		*Counter fraud*: Identify areas for subsequent counter fraud activity as a result of the Fighting Fraud & Corruption Locally assessment and completion of the International Fraud Awareness Week.
Pro-active counter-fraud – *NFI 2018-20 - Review of Matches and 2020-21 submissions*	H	1					5		*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	H	1					3		*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	H	1					1		*Counter fraud*: Regular liaison to address concerns of misuse of direct payments, and other possible financial abuse involving service users
Certification									
Platt Lane Playing Fields and Beeston Youth & Community Centre	H	2						6	*Certification -* Audit certificate for annual accounts
Homes for Ukraine	H	1						8	*Certification -* Completion of in scheme assurance checks to provide assurance for the quarterly and annual reporting and sign off.
Bus Operators Grant	H	1						6	*Certification -* Audit certificates for use of bus operators grants
Assurance									
ICT Risk Plan - Backup and Recovery Processes	H	1			10				*ICT Risk Based:* Undertake a review from the current ICT Risk assessment completed by Audit One in relation to Backup and Recovery processes to ensure effective and timely arrangements and recovery.
Adults - Ombudsman Complaints	H	1			8				*Intelligence based*: Continue with the review of the approach to communications and application on lessons learnt from cases and outcomes from Ombudsman reporting.
Climate Change	H	1				8			*Intelligence based*: Continuation of input 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.
Pensions - Non LGPS Investments	H	1			5				*Core process based*: Finalise the review of Pension Fund investments that are not managed through the LGPS Central Ltd following completion of the Partner audit review.
Workforce Strategy	H	1			8				*Core process based*: Complete the assurance that objectives and plans for meeting the future requirements for workforce skills and capacity are progressing in line with project delivery aims.
Value for Money - Expenditure Reviews (Adults Day Services)	H	0			8				*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				25	79	13	21	20	
Planning, reporting, client management									
Governance & Ethics Committee		0				16			*Core Activity*: Preparation of reports in accordance with the Governance and Ethics Committee annual work plan and attendance at meetings.

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Client management		0				20			*Core Activity:* Planning and termly progress reports to Corporate Leadership Team.
Advice		0				10			*Core Activity*: Advice to client on financial and other controls, on request.
Sub-totals				0	0	46	0	0	
Grand Totals				**25**	**79**	**59**	**21**	**20**	
		15		**204**					
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.
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.
Cabinet and Scrutiny Compliance	H								*Intelligence based:* Undertake a review of compliance with the new governance arrangement under the Cabinet and Scrutiny model to provide assurance and inform the AGS.
Thematic Review of Schools Finances - NAO Sustainability	H								*Intelligence based:* Undertake a review of processes within schools based on risks emerging from the NAO guidance and sustainability.
Contract Management	H								*Intelligence based:* Undertake a review of newly implemented processes to drive and support the VFM Agenda.
Budget Setting & MTFS	H								*Intelligence based:* Undertake a review of robustness and consistency of budget setting processes and assumptions.
Social Care - Future Needs & Impact	H								*Intelligence based:* Undertake a review of intelligence and data analytics used to form a view of future needs with comparison of practices nationally within Adults and Children's.
Asset Management	H								*Intelligence based:* Undertake a review as part of smarter working the management of assets and the realisation of capital receipts.
ICT Asset Controls	H								*ICT Risk Based:* Undertake a review of asset control especially in relation to mobile devices and remote working environments.
ICT Networks	H								*ICT Risk Based:* Undertake a review of the processes for establishing and the robustness of networks WAN/LAN.
Use of Financial Waivers	H								*Intelligence based:* Undertake a review of the use and application of waivers following reports from Nottingham City Council Internal Audit.
Use of Agency Staffing	H								*Intelligence based:* Undertake a review of the use of agency staffing contracts across the Council and especially in high use areas.
Regeneration Relationships	H								*Intelligence based:* Undertake a review of relationships with developers and economic developments at a Local and national Level.