

## Draft Internal Audit Plan 2021/22

	<b>Audit</b>	<b>Audit Description and indicative scope</b>	<b>Quarter</b>	<b>Days</b>
<b>Cross Cutting Reviews</b>				
1	Equality Strategy	<ul style="list-style-type: none"> <li>• Vision and objectives</li> <li>• Roles and responsibilities</li> <li>• Monitoring and reporting</li> </ul>	3	15
2	Flexible Working	<ul style="list-style-type: none"> <li>• Strategy</li> <li>• Wellbeing</li> <li>• Training</li> <li>• Contracts</li> <li>• IT Assets</li> <li>• IT Security</li> </ul>	1	15
3	Establishment control/ Leavers Process	<ul style="list-style-type: none"> <li>• A review of the risks and associated controls including:</li> <li>• Establishment control</li> <li>• Asset management</li> <li>• Data security</li> <li>• Access controls (physical and logical)</li> </ul>	2	15
<b>Customer and Digital Service</b>				
4	Council Companies and Governance Review	<ul style="list-style-type: none"> <li>• Governance and role of statutory officers</li> <li>• Reporting, scrutiny and risk management</li> <li>• Policies and procedures</li> <li>• Advice and guidance</li> <li>• Risk Management</li> <li>• To complement Scrutiny Committee review of governance</li> </ul>	2	15
5	Cyber Security /Cloud Governance	Follow on from Cyber Security Workshop: <ul style="list-style-type: none"> <li>• Strategy</li> <li>• Identification of threats</li> <li>• Protection</li> <li>• Detection</li> <li>• Responding and Recovery</li> </ul>	3	30
6	Oracle Cloud Project	Real time audit controls advisory work as project progresses and ongoing programme management review.	All	100

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<b>Finance</b>				
7	Support for Schools	Review of Finance support for schools including; <ul style="list-style-type: none"> <li>• Advice and guidance</li> <li>• Policies and procedures</li> <li>• Monitoring and reporting</li> </ul>	2	15
8	Key Financial Systems	Reviews of key controls in critical systems (GL, AP, AR, Payroll, Treasury) following Go Live of Oracle Cloud. Could be partly assessed during UAT Oracle work	3/4	50
9	Budget Management and Planned Savings	Corporate arrangements for Budget monitoring and forecasting. <ul style="list-style-type: none"> <li>• Strategy</li> <li>• Communication</li> <li>• Monitoring and reporting</li> <li>• Benefits Realisation/impact</li> <li>• Penalties</li> </ul>	2	15
10	System Financial Processes	Reviews of controls in system financial processes - to focus on Northgate housing benefit and rent and how these work together.	2	15
11	Purchasing Cards	Review to include procurement cards and pre-paid cards - strategic considerations around use of cards for low value transactions, approvals, use of Oracle, appropriateness of use and monitoring for misuse.	1	20
12	Barham Park Accounts	Independent certification of accounts	2	5
<b>Children and Young People</b>				
13	Fostering – integration and improved outcomes	Review of the risks to achieving objectives with regard to fostering services	3	15
14	Demand For Services	To review risks and controls to manage growing demand and services' ability to manage effectively – growth in LAC, Care Leavers, SEND demand and complexity of presenting issues children and young people's mental health and wellbeing.	1	35
15	Early Help	Review to provide assurance over the process and controls in Early Help.	2	10
16	School Audits	Audits of 10 schools and one follow up, scope includes financial management, governance, procurement, HR and asset management.	All	110

	<b>Audit</b>	<b>Audit Description and indicative scope</b>	<b>Quarter</b>	<b>Days</b>
<b>Community Wellbeing</b>				
17	ASC Budget Monitoring	Review of risks and controls around monitoring of budgets, approvals process, the collaboration with Finance and demand management.	2	15
18	NAIL Project	Project management review to include demand management, benefits realisation and monitoring of budgets and savings.	2	15
19	Sexual Health Services	A review of the process and controls to include the strategy, implementation of new pathways and mitigations, financial management and forecasting. To include move back from Covid to post Covid.	2	15
20	Housing CRM Project	Project Management Review	3	15
21	Rent Setting	<ul style="list-style-type: none"> <li>• Policies and guidance</li> <li>• Compliance with legislation</li> <li>• Affordability and demand</li> <li>• Financial viability</li> </ul>	3	15
22	Homecare	Advisory audit work on structure, risks and controls of revised service. Audit will advise Project Board.	1	15
<b>Regeneration and Environment</b>				
23	Buildings Compliance Oversight	To provide assurance over the risks and controls including <ul style="list-style-type: none"> <li>• Compliance with regulatory standards</li> <li>• Compliance standards for community schools</li> <li>• Monitoring and reporting through the School Building Compliance Survey.</li> <li>• Performance indicators development and reporting</li> <li>• Compliance Oversight Framework</li> </ul>	3	15
24	Parking Debt Recovery	To provide assurance on risks and controls in respect of debt recovery.	3	15
25	Property Development	To provide assurance over process and controls including <ul style="list-style-type: none"> <li>• Project management</li> <li>• Tendering</li> <li>• Contract management</li> <li>• Resource management</li> </ul>	3	15
26	Highways Investment Plan	Review to focus on lessons learnt and benefits realisation.	2	10
27	Local Services Project (Public Realm Contract) (with Finance)	<ul style="list-style-type: none"> <li>• Procurement exercise</li> <li>• Model review</li> <li>• Appraisal of options</li> </ul>	1	15
28	Property Valuations	To provide assurance over process and risks associated with property valuations.	4	15

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<b>Assistant Chief Executive</b>				
29	Members Enquiries	<ul style="list-style-type: none"> <li>• Recording, monitoring and reporting</li> <li>• Outcomes and analysis</li> <li>• Further actions taken</li> </ul> Cross Cutting across Council.	4	15
30	Climate Change/ Sustainability	Review of risks identified, mitigations and delivery of strategy. <ul style="list-style-type: none"> <li>• Communication</li> <li>• Roles and responsibilities</li> <li>• Monitoring and reporting</li> </ul>	3	15
<b>Human Resources and Legal</b>				
31	Gifts and Hospitality	Review to include: <ul style="list-style-type: none"> <li>• Policies and procedures</li> <li>• Record-keeping systems</li> <li>• Communication and training</li> <li>• Management information, reporting and publication</li> </ul>	1	5
32	Workforce Planning/ Succession Planning	To provide assurance over the risks associated with workforce planning and succession planning.	4	15
<b>Others</b>				
33	Troubled Families	To provide regular assurance over the accuracy of troubled families submissions.	All	20
34	FWH/I4B	To be agreed – (budgeted separately from main plan).	tbc	50
35	Follow Up Reviews	Follow Up of actions agreed in audits from 2019/20 Audit Plan.	All	100
			<b>TOTAL</b>	<b>875</b>

Available resource = 1060 days (four auditors @190 p.a.) plus c300 PWC contracted days)

Contingency available = 185 days