

## Draft Internal Audit Plan 2020/21

Assurance Areas	Internal Audit Assignments (including assurances sought and basis for inclusion)	Risk reference (corporate risk ref / source)	Audit days	Initial timing	Client lead
Corporate Governance & Counter Fraud	<b>Procurement compliance</b> To provide assurance over compliance with contract procedure rules in the purchasing of goods and services, to prevent fraud/corruption and secure value for money. Annual testing of compliance to inform annual governance statement and Internal Audit opinion.	Corporate risk ref 1, 5, 6, 8	10	Q4	SLT
	<b>Ethics and equalities</b> To provide assurance over the Council's ethical governance arrangements and compliance with regulations and good practice (in accordance with the Public Sector Internal Audit Standards (2110.A1). To include supporting staff in the workplace and conducting equality impact assessments to inform decision making. Area not audited in last three years and due for regular review.	Corporate risk ref 6	10	Q2	Director for Governance & Regulatory Services
Key Corporate Controls and Policies	<b>Key financial controls</b> To provide assurance over the design and compliance with key controls across the Council's key financial systems –annual testing on a cyclical basis.	Corporate risk ref 1  Fraud risk register	15	Q4	Director for Corporate Services
	<b>Financial Management Code (consultancy)</b> To conduct a review of the Council's financial management arrangements against the 2019 CIPFA Financial Management Code. To be conducted as a consultancy review in conjunction with other councils in the shared service.	Corporate risk ref 1	7	Q2	Director for Corporate Services
	<b>Budgetary control</b> To provide assurance over the Council's budget setting, monitoring and reporting arrangements to support effective financial management, given the financial pressures local government continues to face. Subject to audit coverage approximately every three years as a key financial control. Subject to officer availability.	Corporate risk ref 1	10	Q3	Director for Corporate Services

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Corporate priority theme: Great Council	<b>Asset management</b> To provide assurance over the controls in place to ensure statutory compliance with inspection regimes on corporate premises and the management of the Council's property portfolio and tenancy agreements. Area not subject to audit coverage in last three years and links to multiple entries on risk register.	Corporate risk ref 6	15	Q3	Director for Growth & Regeneration
	<b>Lifeline income</b> To provide assurance that controls are in place to ensure accurate payments are received across the client base from a range of sources and that this income is collected efficiently and accounted for in the Council's accounts. Highlighted by senior management and fraud risk register as an area requiring assurances in 2020/21.	Fraud risk register	3	Q4	Director for Corporate Services
Corporate priority theme: Shaping Places	<b>Cattle market</b> To provide assurance over the effective management of this lease and controls in place to account for monies due. This area has not been subject to audit coverage in the last three years and highlighted due to projected under recovery of income.	Corporate risk ref 4	18	Q2	Director for Growth & Regeneration
Corporate priority theme: Helping People	<b>Rent arrears</b> To provide assurance over the accurate charging of rents and compliance with procedures to ensure the effective and timely recovery of monies due. Highlighted for inclusion as rent arrears currently valued at over £500k and assurances are needed over how these are being recovered.	Corporate risk ref 1	10	Q2	Director for Housing & Communities
	<b>Landlord health and safety – follow up</b> To provide assurance over the consistent completion of inspections such as gas, electricity and fire risk assessments and to ensure the Council effectively promotes and communicates key health and safety messages to residents. To follow up on actions arising from the 2019 audit report with Limited Assurance opinions and actions arising from the Housing Improvement Plan.	Corporate risk ref 9	15	Q4	Director for Housing & Communities

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	<b>Housing repairs</b> To provide assurance that actions are being taken to address areas for improvement identified by previous audit reviews and that controls are being strengthened effectively.	Corporate risk ref 9	15	Q4	Director for Housing & Communities
	<b>Spend reviews</b> Review of Council wide spend, new orders and monthly payroll information.	Corporate risk ref 11 and 12	20		
	<b>Governance reviews</b> Review of governance and decision making associated with above spend, and an assessment against National Audit Office (NAO) guidance.		10		
	<b>Business grants / counter fraud support</b> Assistance with post payment checks/data matching; fraud risk assessments; sharing of fraud intelligence, trends and alerts etc.		12		
	<b>Cemetery consultancy support</b> To support the Council in responding to issues arising in relation to the cemetery.		5		
	<b>Contingency</b>		5		
<b>Total days</b>			180		