

Council Report

Audit Committee – 19th April 2017.

Title

Internal Audit Strategic Plan 2017/18 to 2019/20.

Is this a Key Decision and has it been included on the Forward Plan?

No.

Strategic Director Approving Submission of the Report

Judith Badger, Strategic Director, Finance and Customer Services.

Report Author(s)

David Webster, Head of Internal Audit

Internal Audit, Finance and Customer Services

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Ward(s) Affected

All wards.

Executive Summary

This report refers to the Internal Audit Strategic Plan for 2017/18 to 2019/20. The report explains Internal Audit's approach to the development of the plan, as well as detailing the specific activities we plan to review over the year. The plan reflects a comprehensive risk assessment process, which has also included discussions with Strategic Directors and Assistant Directors to obtain their views of key risks and areas for audit coverage.

Recommendations

The Audit Committee is asked to consider the Internal Audit Strategic Plan and to comment on its content and is asked to consider:

- Does the three year plan for internal audit reflect the areas that the Committee believe should be covered?
- Does the first year of the plan reflect the areas that should be prioritised?
- Is the level of audit resources accepted by the Committee and agreed as appropriate to achieve the plan?

The committee is requested to approve the Internal Audit Strategic Plan for 2017/18 to 2019/20.

List of Appendices Included:-

Appendix 1: Internal Audit Strategic Plan 2017/18 to 2019/20.

Background Papers

Public Sector Internal Audit Standards.

Consideration by any other Council Committee, Scrutiny or Advisory Panel
No.

Council Approval Required
No.

Exempt from the Press and Public
No

Title: Internal Audit Strategic Plan 2017/18 to 2019/20.

1. Recommendations

The Audit Committee is asked to consider the Internal Audit Strategic Plan and to comment on its content and is asked to consider:

- Does the three year plan for internal audit reflect the areas that the Committee believe should be covered?
- Does the first year of the plan reflect the areas that should be prioritised?
- Is the level of audit resources accepted by the Committee and agreed as appropriate to achieve the plan?

The committee is requested to approve the Internal Audit Strategic Plan for 2017/18 to 2019/20.

2. Background

- 2.1 Internal Audit is required to comply with Public Sector Internal Audit Standards (PSIAS). The Standards require Internal Audit's plans to be risk based and to take into account the need to produce an annual internal audit opinion. It needs to be flexible to reflect changing risks and priorities of the organisation.

3. Key Issues

- 3.1 The plan has been prepared after a full refresh of the 'audit universe' (i.e. the comprehensive list of all areas potentially subject to audit across the Council) and a thorough risk assessment of the Council's activities. It has also taken into account:

- Analysis of the Council's risk registers.
- Reports by management to the Audit Committee on the management of risks.
- Examination of revenue and capital budgets.
- Cumulative audit knowledge and experience of previous work undertaken.
- Discussions with Strategic Directors and Assistant Directors.
- Knowledge of existing management and control environments.
- Professional judgement on the risk of fraud or error.
- Examination of the Corporate Improvement Plan.
- Review of external inspection reports.

- 3.2 As well as identifying all of the proposed pieces of work to be carried out during the year, the plan:

- Explains the statutory requirements for Internal Audit
- Describes the approach and methodology adopted in producing the plan
- Shows the level of resources available to deliver the plan is 1,000 days
- Includes a contingency for responsive work.

- 3.3 In line with auditing standards, the plan does not become fixed when it is approved. It remains flexible and will be revised to take into account any

significant emerging risks facing the Authority. It will be subject to a half year review in consultation with Strategic Directors and Assistant Directors.

4. Options Considered and Recommended Proposal

- 4.1 This report is presented to enable the Audit Committee to fulfil its responsibility for overseeing the work of Internal Audit, in particular to review and approve the risk-based plan.
- 4.2 The Audit Committee is asked to support the Internal Audit Strategic Annual Plan for 2017/18 to 2019/20.

5. Consultation

- 5.1 As part of the process for producing this Audit Plan, the Head of Internal Audit has held discussions with the Council's Strategic Directors and their teams to obtain their views of key risks and areas for audit coverage.

6. Timetable and Accountability for Implementing this Decision

- 6.1 The Audit Committee is asked to receive this report at its 19th April 2017 meeting.

7. Financial and Procurement Implications

- 7.1 There are no direct financial or procurement implications arising from this report. The budget for the Internal Audit function is contained within the budget for the Finance and Customer Services Directorate.

8. Legal Implications

- 8.1 The provision of Internal Audit is a statutory requirement for all local authorities that is set out in the Accounts and Audit (England) Regulations 2015. This states:

“A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

- 8.2 PSIAS state:

“The chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals. The risk-based plan must take into account the requirement to produce an annual internal audit opinion.”

- 8.3 Internal Audit also has a role in helping the Council to fulfil its responsibilities under s.151 of the Local Government Act 1972, which are:

“each local authority shall make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs”

9. Human Resources Implications

9.1 There are no direct Human Resources implications arising from this report.

10. Implications for Children and Young People and Vulnerable Adults

10.1 This document constitutes a report of the Internal Audit Plan for 2017/18. A significant proportion of the Plan is devoted to the examination of risks facing Children and Young People's Services and Adult Social Care.

11 Equalities and Human Rights Implications

11.1 There are no direct Equalities and Human Rights Implications arising from this report.

12. Implications for Partners and Other Directorates

12.1 Internal Audit is an integral part of the Council's Governance Framework, which is wholly related to the achievement of the Council's objectives, including those set out in the Corporate Improvement Plan and Children's Services Improvement Plan.

13. Risks and Mitigation

13.1 The following risks have been identified.

Risk	Likelihood	Impact	Mitigation
Internal Audit may not deliver sufficient audit work to enable an opinion to be provided on the Council's control environment.	Low	High	Internal Audit regularly monitors progress of the plan and takes steps, where necessary, to ensure that sufficient work is carried out.

14. Accountable Officer(s)

David Webster, Head of Internal Audit.

Rotherham Metropolitan Borough Council

Internal Audit Strategic Plan 2017/18 to 2019/20

1. Introduction

This document provides a summary of the Internal Audit Strategic Plan for 2017/18 to 2019/20, with more detail on the annual plan for the first year.

Definition of Internal Audit

The UK Public Sector Internal Audit Standards defines Internal Audit as follows:-

“Internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”.

Requirement for Internal Audit

The requirement for Internal Audit is set out in the Accounts and Audit (England) Regulations 2015:

“A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

PSIAS state:

“The chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals. The risk-based plan must take into account the requirement to produce an annual internal audit opinion.”

The overall opinion issued each year by Internal Audit on the adequacy and effectiveness of the control environment is used as a key source of assurance to support the Annual Governance Statement.

S.151 Officer responsibility

Internal Audit also has an important role to support the Strategic Director of Finance & Customer Services in discharging her statutory responsibilities, which include:-

- S151 Local Government Act 1972 – to ensure the proper administration of financial affairs.
- S114 Local Government Act 1988 – to ensure the Council’s expenditure is lawful.

Development of Internal Audit Plan

The plan has been prepared after a full refresh of the ‘audit universe’ (i.e. the comprehensive list of all areas potentially subject to audit across the Council) and a thorough risk assessment of the Council’s activities. It has also taken into account an analysis of risk registers and the views of Directors and Assistant Directors as to where audit resource is most needed. In line with the PSIAS, this plan should enable Internal Audit to maximise the value and assurance it

provides the Council and Chief Executive, while ensuring it fulfils its statutory obligation to review and report on the Council's internal control environment.

A three year plan has been produced, however years two and three are indicative. Year one is provided in detail.

Ongoing Revision of Internal Audit Plan

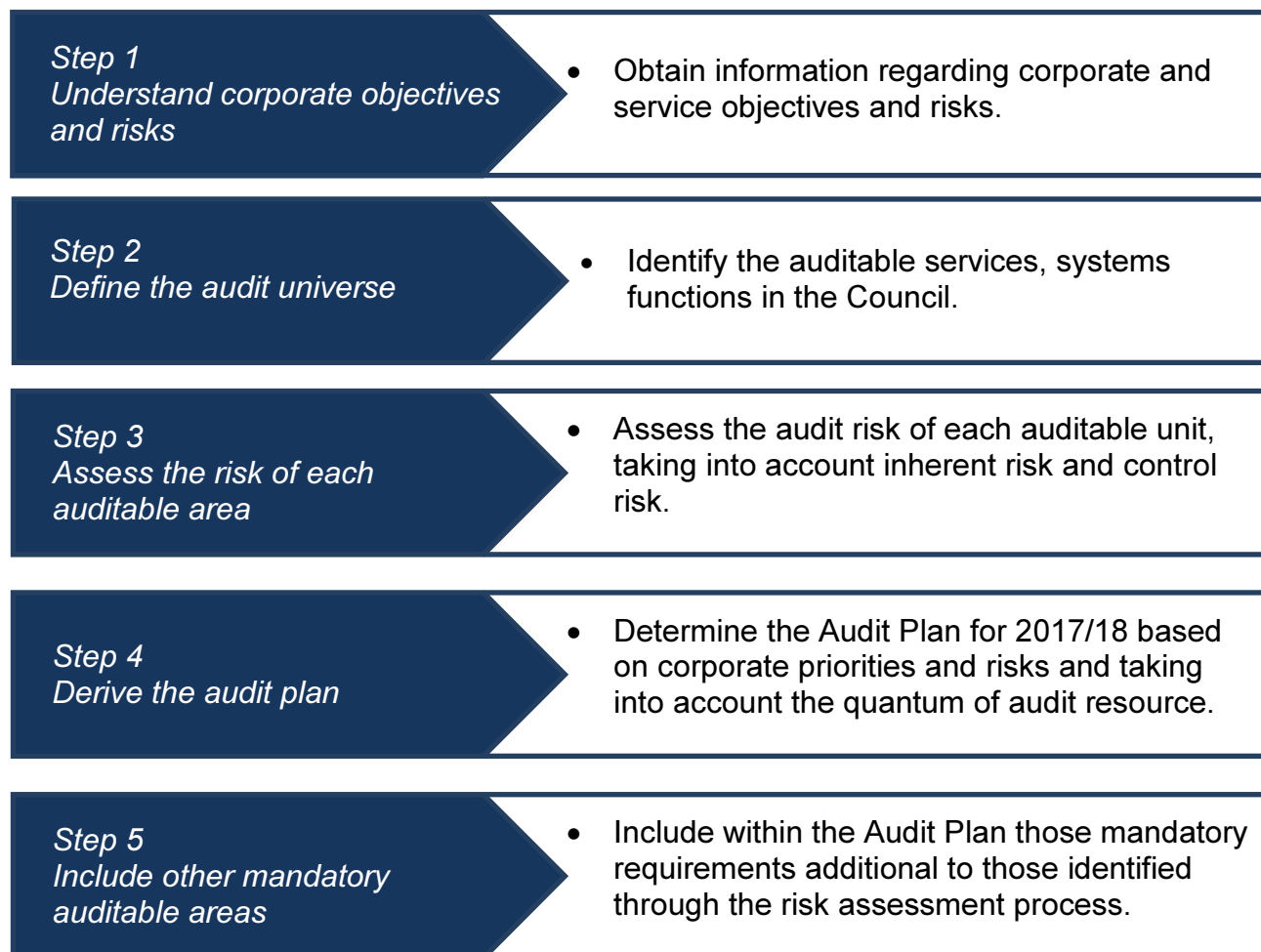
It should be noted that this is an iterative plan that will be kept under review on an ongoing basis. It is also intended to undertake a half year review. Any significant changes to it will be reported to the Audit Committee for consideration and approval.

2. Approach

The internal audit function will be delivered in accordance with the Internal Audit Charter, as presented to the Audit Committee in July 2016. The Charter defines the role, scope, independence, authority and responsibility of the internal audit department. Audits will be delivered in accordance with that Charter. The team will also be developed during the year in accordance with the Charter and Service Plan. Development will be predominantly by the implementation of integrated audit software to increase the efficiency of the department.

3. Methodology

A summary of our approach to the development of the Audit Plan for 2017/18 is set out below. The Plan is driven by the Council's organisational objectives and priorities and the risks that may prevent the Council from meeting these objectives.



Step 1 – Understand corporate objectives and risks

Approach

We have examined the Council's Strategic and Directorate risk registers. We have also reviewed the Corporate Improvement Plan and Children's Services Improvement Plan. We have reviewed the findings from recent external reviews and OFSTED reports and have held meetings with the Council's Strategic Directors and their teams. We have also used sector knowledge to gain a wider understanding and perspective on risk.

Step 2 – Define the audit universe

Approach

We have updated the auditable services, functions and systems within the Council based on the risk registers, Improvement Plan, Corporate Plan, Performance Management framework and our accumulated knowledge and experience.

Step 3 – Assess the risk of each auditable area

Approach

This is a function of the estimated impact and likelihood of risk occurring for each auditable unit within the audit universe. It also takes into account our understanding of the strength of the control environment of each area. It has been determined by reviewing:

- The time elapsed since the previous audit of the area
- The result of the previous audit
- Any new developments within the area
- Assessment of financial materiality
- Our assessment of reputational risk
- Our cumulative audit knowledge and experience of the Council
- The results of any external assessments
- Discussions with Strategic Directors, Assistant Directors and Service Managers

Step 4 – Include other auditable areas

Approach

In addition to the audit work identified through the risk assessment process, we also work on fundamental financial systems to assist the Responsible Finance Officer to meet her statutory responsibilities under s.151 of the Local Government Act 1972. We are required to provide certification of a small number of grant claims. Finally, we have committed to provide an internal audit service to a number of academy schools in the Rotherham area, from which we generate a small income stream. We also audit the waste PFI as the auditors of the lead authority.

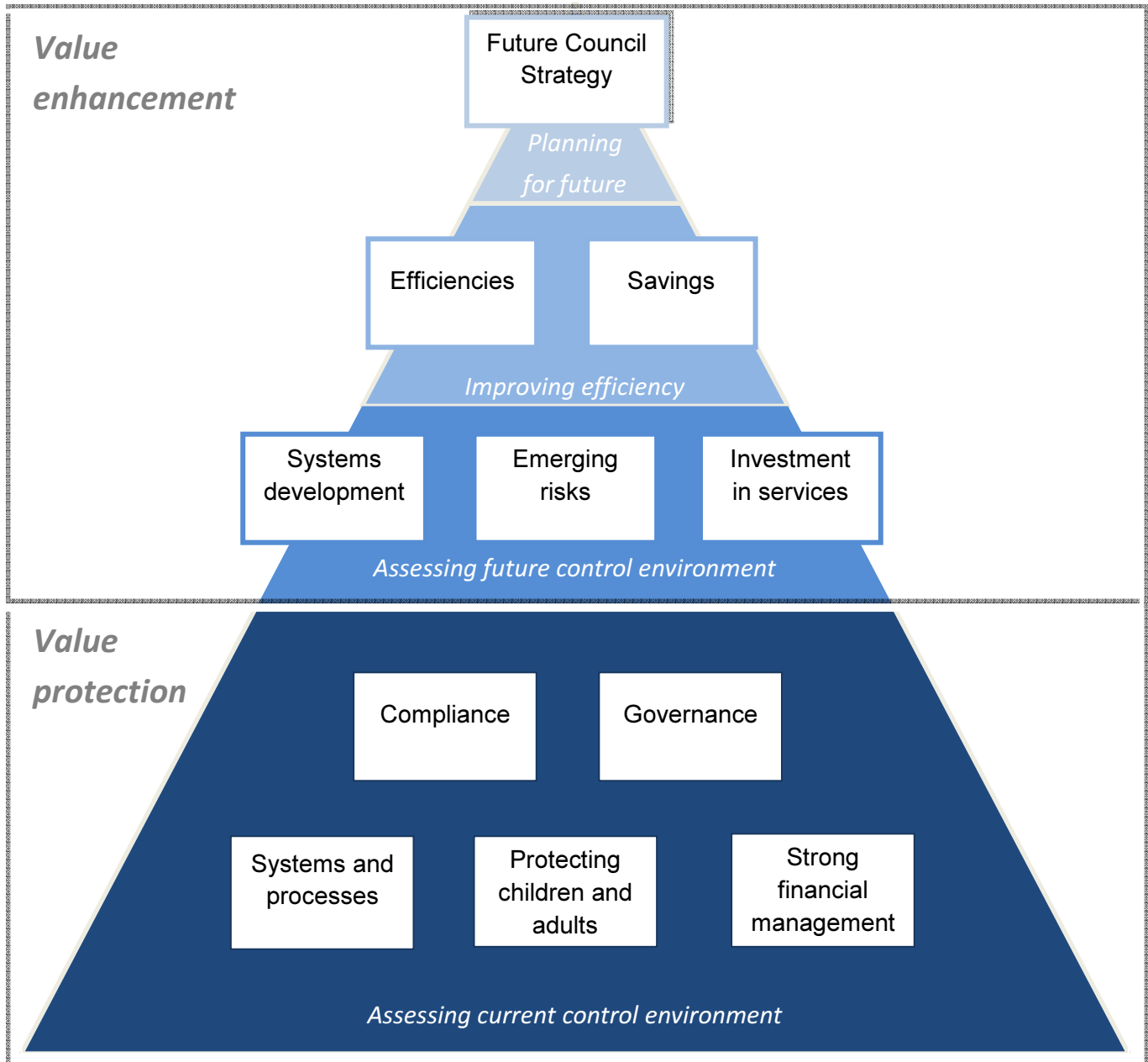
Step 5 – Derive the Audit Plan.

Approach

Discussions were held with all strategic Directors and their teams, the Chief Executive and the Senior Leadership Team. The plan was then derived to account for competing priorities, the need to provide an opinion at the end of the year and the resources available.

4. Value of Internal Audit

Internal Audit activity can be broadly split into two categories, namely value protection and value enhancement.



Value Protection refers to the assurance we provide on the Council's internal control and governance arrangements. This includes our work on assessing the management of the key risks currently facing the Council. Value Protection also includes mandatory work on fundamental financial systems that helps the s.151 officer to fulfil her statutory responsibilities for proper financial administration and control.

Value Enhancement refers to our work on supporting the continuous improvement with regard to its corporate and service performance, delivering savings and more efficient ways of working as part of Council's Medium Term Financial Planning and, providing assurance on new significant change projects and systems developments and helping with providing assurance on future plans and strategies.

Given the need for the Council to embed improvements in certain core services and develop

its corporate capacity and future governance arrangements, the primary focus of our work in 2017/18 will be directed more towards the Value Protection category. However, where possible we have allowed time to Value Enhancement through contributing to working groups and systems development.

5. *Basis of our annual audit opinion for 2017/18*

Internal audit work will be performed in accordance with the Public Sector Internal Audit Standards (PSIAS) and the associated Local Government Application Note (LGAN).

Our annual internal audit opinion will be based on the internal audits we have completed over the year and the control objectives agreed for each individual internal audit. Progress against our Plan will be reported to the Audit Committee during the year.

In producing this Plan, we have considered carefully the level of audit coverage required to be able to form an evidenced annual internal audit opinion. There are a number of risks to the delivery of this Plan:

- The plan includes a more realistic provision for investigations. However there is no guarantee that it is accurate. If further resource is needed it may impact on the plan. Conversely, if this amount is not required then it will be allocated to other specific audit tasks.
- Integrated audit software is being introduced during the year. Whilst this will have long term benefits there will be disruption to the plan whilst it is being implemented. An allowance of 40 days has been made. If further time is needed it may impact on the plan.
- One of the team will be seconded to Finance during 2017/18. A replacement is being sought but this may impact on overall capacity during recruitment and/or training.

Audits covered within the plan

Outline scopes for each review are given in the attached table. The following types of audit work will be completed.

1. Risk based work

This work is based on the strategic or operational risks. The audits examine the objectives of the area under consideration, the risks that may affect the achievement of those objectives and the adequacy and effectiveness of the controls to mitigate those risks.

2. System based work

Predominantly of key financial systems to give assurance that they are operating effectively. Reviews will take place each year but will look at specific controls on a rolling basis.

3. Follow up audits

Specific follow up audits have been planned where there have been a number of recommendations made in previous reviews. There is also a contingency of 20 days to allocate to further follow up reviews as they become necessary.

4. Advisory work

Audit time to take part in specific projects or developments, as already requested / agreed with management.

5. Value for money

Value for money is considered as part of each audit review.

6. Grant claims

Time has been assigned to carry out reviews of grant claims.

7. Schools

We will introduce Control and Risk Self Assessment for all maintained schools during the year. This is designed to provide a level of assurance about the standards in schools, whilst at the same time minimising audit time in the schools by eliminating the need for traditional school audit visits.

We will complete some themed school based reviews on risks identified from the self-assessment. A sample of schools will be visited to assess the identified risks.

8. Counter Fraud work

We will continue to conduct investigations in fraud and irregularity during the year. In addition we will continue to participate in the National Fraud Initiative. This matches data across organisations and systems to help identify potentially fraudulent or erroneous claims and transactions.

Resources

The audit plan will be delivered by the in-house team and has been based on the current complement of the team.

There is a contingency of 30 days for requests from management, for advisory work or for further audits of risks as they arise.

Not shown within the plan is a small allocation of days for the provision of an audit service to a number of academy schools in the Rotherham area, from which we generate a small income stream, and to the waste PFI which we review as the auditors of the lead Authority.

The level of available resources for the Internal Audit function for 1st April 2017 to 31st March 2018 is 1,000 days and is based on an establishment structure of 6 FTE. This is sufficient to allow the Head of Internal Audit to give his annual opinion at the end of the year. However, a greater resource would enable the team to provide a better service and greater assurance to the Council.

The plan depends on maintaining the current level of resource. However, one member of the team is due to be seconded to Finance from May 2017 for the rest of the year. A replacement is being sought within the Council.

The plan is smaller than any plan for 2016//17 within South and West Yorkshire. When comparing the size of audit plan with the size of Authority in terms of audit days per £m spend it is also one of the smallest, only higher than three large Authorities which can take advantage of economies of scale. The level of resource is being discussed with the Strategic Director of Finance and Customer Services in her role as the s151 Officer.

.6. Internal Audit Strategic Plan 2017/18 to 2019/20

The internal audit plan has been derived as shown below to reflect the core areas of our Internal Audit programme determined by our risk assessment and consultation process.

Strategic Plan for Internal Audit 2017/18 – 2019/20

Audit	Audit Classification	Auditable Area	IA Risk Rating	2017/18 Days	2018/19	2019/ 20
<u>CORPORATE</u>						
Governance	Risk Based	Based on Public Sector Internal Audit Standards. Review of activities to manage and monitor the ethics and Code of Conduct of the authority.	A	10		
Total Planned Days – Corporate				10		

<u>ASSISTANT CHIEF EXECUTIVE</u>						
Payroll	Systems Based	Fundamental system. Concerns identified in 2015/16, full review to be completed.	A	20	X	X
Payroll	Advisory	A new payroll system is to be procured and implemented.	A	5		
Agency Staff / Relief Workers	Risk Based	Audit review of the robustness of business cases and governance processes leading to a decision to appoint these staff.	A	5		
Consultants	Risk Based	Audit review of the definition of consultants, the robustness of business cases and governance processes leading to a decision to appoint these staff, and the management of the contracts.	A	10		
Recruitment	Risk Based	Review of the effectiveness of the recruitment process including DBS element that was not fully implemented at the previous audit.	A	15		
Annual Governance Statement	Advisory	Annual audit assurance on the AGS.	A	5	X	X
Risk Management	Risk Based	This area is central to the Council's governance arrangements and requires annual assurance.	A	5	X	X
Member Allowances	Risk Based	Although this area has been reviewed previously, in view of the recent 'return of powers' to the Council (Members) it would be appropriate and of value to examine again.	A	5		

Audit	Audit Classification	Auditable Area	IA Risk Rating	2017/18 Days	2018/19	2019/ 20
Declarations of Interest and Hospitality	Risk Based	Audit review of the Council's arrangements for declarations of interest and hospitality across all directorates, to ensure there are no weaknesses in governance and best practice.	A	5		
Performance Management	Risk Based	A review of the accuracy of reporting of Corporate Performance Indicators to provide assurance these are soundly based/calculated.	A	10		
Organisational Development	Risk Based	A Communications Toolkit is under development. Audit work would be of more value in 18/19.	G		X	
HR Policies	Risk Based	New policies are currently being developed and implemented and audit assurance would be beneficial in 18/19 once fully implemented.	G		X	
Training	Risk Based	Reducing budgets means activity is relatively small scale and audit activity should be deferred until 19/20.	G			X
Total Planned Days – Assistant Chief Executive				85		

CHILDREN AND YOUNG PEOPLE SERVICES

Children in Need	Risk Based	An audit to ensure the authority is compliant with the Children Act 1989.	R	15		
Liquid Logic Case Management	Risk Based	Audit assurance of the implementation of the new system, which is still embedding.	R	15		
Fostering and Adoption Allowances	Risk Based	Follow up to current review, and wider review of delivery.	R	10		
Looked After Children	Risk Based	One of three areas in respect of Safeguarding where CYPS DMT indicated audit resources could be used to provide assurances on Governance and quality assurance. A detailed Audit Brief would be scoped and agreed at Assistant Director level prior to commencement.	A	20		
Front Door	Risk Based	One of three areas in respect of Safeguarding where CYPS DMT indicated audit resources could be used to provide assurances on Governance and quality assurance. A detailed Audit Brief would be	A	20		

Audit	Audit Classification	Auditable Area	IA Risk Rating	2017/18 Days	2018/19	2019/ 20
		scoped and agreed at Assistant Director level prior to commencement.				
Public Law Outline	Risk Based	One of three areas in respect of Safeguarding where CYPS DMT indicated audit resources could be used to provide assurances on Governance and quality assurance. A detailed Audit Brief would be scoped and agreed at Assistant Director level prior to commencement.	A	20		
Quality Assurance	Risk Based	To provide assurances that information from the liquid logic system, utilised by CYPS Management, is accurate.	A	15		
Safeguarding Policies	Risk Based	Internal audit resources to examine 2 or 3 Key Safeguarding policies, to provide assurances around “trigger plans” and achieving targets. A detailed Audit Brief would be scoped and agreed at Assistant Director level prior to commencement.	A	15		
Schools CRSA	Risk Based	An annual self-assessment of the schools control framework.	A	10		
Schools Themed reviews	Risk Based	To analyse the results of the CRSA and focus Internal Audit resources on reviewing areas identified as high risk.	A	20		
Academy Conversions	Risk Based	A follow up of the 2016/17 audit findings of surplus and deficit budgets in schools, including those due to convert to academy status.	A	5		
Total Planned Days – Children and Young People Services				165		

ADULT CARE AND HOUSING

Furnished Homes Scheme	Risk Based	Review of the implementation of the scheme. High risk area and significant changes in benefit regulations affect the service.	R	15		
Repairs and Maintenance Contracts	Risk Based	A follow up of the 2016/17 audit findings and to include renewal of the R+M contracts.	R	5		
Liquid Logic Case Management	Risk Based	Audit assurance of the implementation of the new system, which is still embedding.	R	15		

Audit	Audit Classification	Auditable Area	IA Risk Rating	2017/18 Days	2018/19	2019/ 20
Direct Payments	Risk Based	A follow up of the 2016/17 audit findings and review of new system.	R	15		
Vulnerable Adults Residential / Non Residential Placements	Risk Based	To liaise with the Practice Challenge Group (PCG) and follow up on an ongoing piece of work.	A	15		
Homelessness	Risk Based	A review of actions taken to manage Homelessness. A detailed Audit Brief would be scoped and agreed at Assistant Director level prior to commencement.	A	10		
Care Act	Risk Based	Review to confirm compliance with the Act	A	15		
Right to Buys	Risk Based	A review of the operation of the Right to Buy scheme taking into account increasing numbers of sales and recent legislation changes.	A	10		
Mental Capacity Act / Deprivation of Liberty Safeguards (DOLS)	Risk Based	Compliance with the Act. ACH are currently aiming towards compliance. Review timed for 2018/19 to validate compliance.	R		X	
Total Planned Days – Adult Care and Housing				100		

PUBLIC HEALTH

Multi-Agency Response Plans	Risk Based	To examine policies for preparing for and dealing with an incident and compliance with them.	A	10		
Public Health Grant	Risk Based	A follow up audit to work completed in 2016/17.	A	5		
Commissioning / Governance	Risk Based	Public Health is in the process of examining commissioning. An audit in 2018/19 would be beneficial.	A		X	
Total Planned Days – Public Health				15		

Audit	Audit Classification	Auditable Area	IA Risk Rating	2017/18 Days	2018/19	2019/ 20
<u>REGENERATION AND ENVIRONMENT</u>						
Home to School Transport	Risk Based	Outcomes from recent external review of the Corporate Transport Unit to be considered as well as concerns around robustness of decision making and spend on transport needs.	R	15		
Highways Infrastructure	Risk Based	Follow-up of previous work/recommendations on Highways capital contracts around monitoring of actual cost and final account processes.	A	5		
Section 106	Risk Based	Assurance on S106 income collection processes and appropriate/timely use of funds. Also to consider assurance around Community Infrastructure Levy.	A	20		
Enforcement and Regulation	Risk Based	A review of a new arrangement with DMBC to provide cross-border environmental enforcement work was effective.	A	5		
Highway Network Maintenance	Risk Based	This review will link with follow-up work on Highways infrastructure where actual cost contracts are in operation.	A	5		
Private Rented Licensing	Risk Based	Work will include an examination of licencing fees and enforcement policy. A detailed Audit Brief would be scoped and agreed at Assistant Director level prior to commencement.	A	10		
Hellaby Depot	Risk Based	An overall review of the governance of the services based at the depot with more detailed work in selected areas.	A	20		
Contract Management	Risk Based	Provision of assurance on 'call-off contracts' from the YORbuild Framework of contractors that have not been exposed to mini-tender competition to ensure value for money.	G	10		
Licensing	Risk Based	New systems/processes to become fully embedded and reviewed in 18/19.	R		X	
Waste Management	Risk Based	This area of activity is in transition and likely to be subject to external review. Audit work to be completed in 18/19, after this process was complete.	A		X	
Customer Service Centres	Risk Based	This is an area undergoing review. Audit work to be deferred until 18/19.	G		X	

Audit	Audit Classification	Auditable Area	IA Risk Rating	2017/18 Days	2018/19	2019/ 20
Corporate Transport Unit	Risk Based	The CTU has just undergone a detailed external review, the outcome of which and options for future delivery are still being evaluated.	G		X	
Total Planned Days – Regeneration and Environment				90		

FINANCE AND CUSTOMER SERVICES

Finance

Procurement	Risk Based	Issues examined in 2016/17 including compliance with financial regulations and procurement of agency staff. Following recent changes to P2P and future appointment of new Manager, there will be further audit work in this area. A detailed Audit Brief would be scoped and agreed at Assistant Director level prior to commencement.	A	30		
Debtors	Systems Based	Fundamental system. Previously no concerns, audit resources to examine a particular area within the system.	A	10	X	X
Creditors	Systems Based	Fundamental system. Previously no concerns, audit resources to examine a particular area within the system.	A	10	X	X
Council Tax	Systems Based	Fundamental system. Previously no concerns, audit resources to examine a particular area within the system.	A	10	X	X
NNDR	Systems Based	Fundamental system. Previously no concerns, audit resources to examine a particular area within the system.	A	10	X	X
Rents	Systems Based	Fundamental system. Previously no concerns, audit resources to examine a particular area within the system.	A	10	X	X
Treasury Management	Risk Based	A detailed Audit Brief would be scoped and agreed with the new Assistant Director prior to commencement.	A	15		
VAT	Risk Based	Audit assurance on accounting for VAT.	A	5		

Audit	Audit Classification	Auditable Area	IA Risk Rating	2017/18 Days	2018/19	2019/ 20
Service Efficiency / VFM	Advisory	Audit review around the efficiency and effectiveness of some digital services around Revenues & Benefits, Customer complaints and debt collection/income recovery would be of value.	A	30		
Loss of Income from NNDR	Risk Based	The service is currently being restructured. Review to be undertaken in 2018/19.	G		X	
Council Tax Collection Rate	Risk Based	The service is currently being restructured. Review to be undertaken in 2018/19.	G		X	
<u>Customer Information Digital Services</u>						
Document Management	Risk Based	AS CIDS has raised issues with respect to the 3 platforms of document management currently in use.	R	10		
PSN Access	Risk Based	Concerns around recent PSN inspection and unauthorised access to Council Buildings with implications for accessing IT systems. Internal Audit to carry out a detailed piece of work to examine findings and recommendations.	A	20		
Data Protection	Risk Based	An audit to help the Assistant Director in his capacity as Senior Information Risk Owner.	A	15		
Asset Management	Risk Based	A follow up of the 2016/17 audit findings and linked to the IT laptop refresh programme.	A	5		
Retention and Destruction of Documents	Advisory	Contribution to project to ensure compliance with GDPR.	A	5		
Freedom of Information and Data Subject Access	Risk Based	A follow up of the 2016/17 audit findings.	G	5		
Active Directory	Risk Based	AD CIDS has highlighted issues around active directories and a detailed Audit Brief would be scoped and agreed with him prior to commencement.	G	10		
Business Continuity	Risk Based	To review the plan after it is in operation.	R		X	

Audit	Audit Classification	Auditable Area	IA Risk Rating	2017/18 Days	2018/19	2019/ 20
<u>Legal Services</u>						
Electoral Registration	Risk Based	Assurance on the process for electoral registration.	A	5		
Whistleblowing	Risk Based	We have previously reviewed this area in 15/16 and 16/17. Further assurance that policy and procedure is being operated effectively will be tested.	A	5		
Peer Review Follow Up	Risk Based	Follow up of actions resulting from external peer reviews of legal support to CYPS / ACH / R&E	G		X	
Total Planned Days – Finance and Customer Services				210		

<u>OTHER</u>						
Grants	Grant Certification	Statutory Requirement.	A	35		
Total Planned Days – Other				35		

<u>INVESTIGATIONS, PROVISIONS AND DEVELOPMENT</u>	
Provision for investigations	150
Pro-active fraud	50
Follow up work	20
Provision for ad-hoc requests from management	30
Audit development – integrated software	40
Total	290
Overall Total	1000