Rotherham Metropolitan Borough Council

Public Report

Council Report
Audit Committee – 19th June 2018.

Title
Internal Audit Strategic Plan 2018/19 to 2020/21.

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)
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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 2018/19 to 2020/21. The report explains Internal Audit's approach to the development of the plan, as well as detailing the specific activities we plan to review during the first 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 2018/19 to 2020/21.

List of Appendices Included:-
Appendix 1: Internal Audit Strategic Plan 2018/19 to 2020/21.

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 2018/19 to 2020/21.

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 2018/19 to 2020/21.

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.
- 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 Corporate Plans.
- 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 1,150 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 2018/19 to 2020/21.

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 June 2018 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 2018/19 to 2020/21. 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
Not having/failing to deliver a risk-based Plan. Audit Plan does not reflect current risks/threats to Council. Unforeseen demands upon audit resources, e.g. increase in frauds/investigations and/or requests from management (responsive work). Insufficient resources to complete work to support the annual opinion.	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

Where Everyone Matters

Rotherham Metropolitan Borough Council

Internal Audit Strategic Plan 2018/19 to 2020/21

1. Introduction

This document provides a summary of the Internal Audit Strategic Plan for 2018/19 to 2020/21, 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 September 2017. 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 further embedding of integrated audit software and the use of Risk Based Internal Audit to increase the efficiency of the department.

3. Methodology

A summary of our approach to the development of the Audit Plan for 2018/19 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*	• Obtain information regarding corporate and service objectives and risks.
Step 2 *Define the audit universe*	• Identify the auditable services, systems functions in the Council.
Step 3 *Assess the risk of each auditable area*	• Assess the audit risk of each auditable unit, taking into account inherent risk and control risk.
Step 4 *Include other mandatory auditable areas*	• Include within the Audit Plan those mandatory requirements additional to those identified through the risk assessment process.
Step 5 *Derive the audit plan*	• Determine the Audit Plan for 2018/19 based on corporate priorities and risks and taking into account the quantum of audit resource.

Step 1 – Understand corporate objectives and risks

Approach

We have examined all the Council's Strategic and Directorate risk registers. We have also reviewed the Councils plans to identify objectives. 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, Council plans, 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. Where the auditable area is included in a risk register, the risk rating was used. Where the auditable area was not in a risk register the risk was assessed 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

All auditable areas were the subject of 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.

Step 5 – Derive the Audit Plan.

Approach

Discussions were held with all Strategic Directors and their teams, the Chief Executive and the Senor 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. Basis of our annual audit opinion for 2018/19

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 has been introduced during the previous year. There was disruption to the plan whilst it was being implemented. This should now be reduced, but an allowance of 20 days has been made. If further time is needed it may impact on the plan.

- One of the team is on a temporary contract and a full time person is being sought. 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 introduced Control and Risk Self-Assessment for all maintained schools during the previous year. This was 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.

   During 2018/19 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 50 days for further audits of risks as they arise and 30 days for requests from management for advisory work.

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.

The level of available resources for the Internal Audit function for 1st April 2018 to 31st March 2019 is 1,150 days and is based on an establishment structure of 7 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.

5. Internal Audit Strategic Plan 2018/19 to 2020/21

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 2018/19 – 2020/21

Audit	Audit Classification	Auditable Area	Risk Rating	2018/19 Days	2019/20	2020/ 21
CORPORATE						
Governance	Advisory	Review of activities to manage and monitor the ethics and Code of Conduct of the authority.		10		
Annual Governance Statement	Advisory	Review of the process for the production of the AGS		10		
Emergency planning / Business Continuity	Corporate Risk	Corporate arrangements to respond to a major incident or emergency.			X	
Total Planned Days – Corporate				**20**		

ASSISTANT CHIEF EXECUTIVE						
Tackling Family Poverty	Corporate Risk	Review of the procedures around the use of crisis loans.		5		
Corporate Improvement Plan	Strategic Risk	Assurance that the actions have been completed and are being maintained.		10		
Payroll	Strategic Risk	Fundamental system. Previously no concerns, audit resources to examine a particular area within the system.		10		
Replacement Payroll System	Strategic Risk	Review of data migration to give assurance on the accuracy of data in the new system.		10		
Community Cohesion	Strategic Risk	Review of the controls around migration funding				X
Partnership Working	Strategic Risk	Review of the governance arrangements for partnerships			X	
Communications and Marketing	Strategic Risk	Review of the arrangements for dealing with high profile media issues.				X

Audit	Audit Classification	Auditable Area	Risk Rating	2018/19 Days	2019/20	2020/ 21
Replacement Payroll System	Advisory	Audit advice to Programme Board and Project Board.		5		
Establishment Control		Review of the controls in place to ensure the establishment is maintained.		20		
Agency Staff / Relief Workers	Follow Up	Follow up of previous review.		5		
Consultants	Follow Up	Follow up of previous review.		5		
Recruitment	Follow Up	Follow up of previous review.		5		
Leavers		Review of the operation of processes to manage leavers.		10		
Training		Review of the operation of training policies across the Council.		10		
Timesheets		Review of the processes and system of control to ensure that timesheets are completed correctly.		15		
Risk Management		Review of the effectiveness of risk management.		10		
Declaration of Interest	Follow Up	Follow up of previous review – new procedures belong introduced.		5		
Performance Management		Review of the accuracy of data used reported in the performance management system.		10		
Organisational Development		Review to be scoped with the new Director of HR.			X	
HR Policies		Review of the application of policies throughout the organisation.			X	
Member Allowances		Review of the procedures for Member Allowances				X
Total Planned Days – Assistant Chief Executive				**135**		

Audit	Audit Classification	Auditable Area	Risk Rating	2018/19 Days	2019/20	2020/ 21
ADULT CARE AND HOUSING						
Mental Capacity Act	Corporate Risk	Review of new procedures and compliance with the Act		15		
Care Homes	Operational Risk	Review of systems in place to ensure the retention of sufficient capacity and meet the requirements of the Care Act.		10		
Social Landlord Responsibilities	Operational Risk	Review of compliance with health and safety and statutory regulations.		15		
Charging Policy	Operational Risk	Review of charging, including benchmarking and compliance with the Care Act.		10		
Transition from Childrens Care to Adult Care	Operational Risk	Review of the process, including meeting the financial commitments. Linked to CYPS.		10		
Unallocated Assessments and Reviews	Operational Risk	Review of the policies and procedures to complete assessments and reviews, and the level of any backlog		15		
Repairs and Maintenance Contract	Operational Risk	Follow up of previous review		5		
Disrepair Claims	Operational Risk	Review of the system of correcting disrepair cases and reduce claims.			X	
Housing Growth	Operational Risk	Review of the delivery of housing to meet demand.			X	
Capital Programme	Operational Risk	Review of the delivery of investment schemes.				X
Rothercare	Operational Risk	Review of the operation of Rothercare Service and Assistive Technology.				X
Direct Payments		Review of policies and procedures around Direct Payments to ensure effective care is delivered and resources are deployed efficiently.		10		
Furnished Homes	Follow Up	Follow up of previous review		5		
Care Act		Review of compliance with the Act.		10		
Right To Buy	Follow Up	Follow up of previous review.		5		

Audit	Audit Classification	Auditable Area	Risk Rating	2018/19 Days	2019/20	2020/ 21
District Heating		Review of the system for income, refunds and replacements		10		
Contract Management - Properties		Contract management of, for example, managing empty properties, replacement to central heating, refurbishment.				X
Commissioning		Review of implementation of actions from peer review			X	
Liquid Logic	Follow Up	Follow up of current review			X	
Homelessness		Review of the actions taken to manage homelessness.				X
Total Planned Days – Adult Care and Housing				**120**		

CHILDREN AND YOUNG PEOPLES SERVICE						
Special Educational Needs	Operational Risk	Education Health and Care Plans. Review of the requirements to meet statutory deadlines.		10		
Virtual School Pupils	Operational Risk	Assurance that Pupil Premium Monies are being spent effectively.		15		
Early Years Education	Operational Risk	Assurance that all children entitled to have access to the education.		10		
Liquid Logic	Operational Risk	Review of the processing of payments for commissioned services and foster carer payments		20		
Improvements in Childrens Services		After Ofsted report, review of the implementation of recommendations.			X	
Looked After Children	Operational Risk	After Ofsted report, review of the implementation of recommendations.			X	
Safeguarding	Operational Risk	After Ofsted report, review of the implementation of recommendations.			X	
Early Help	Operational Risk	Review of the engagement of partners in developing and delivering Early Help			X	
Rating of Schools	Operational Risk	Review of the arrangements to ensure maintained schools are rated highly.				X
SEND	Operational Risk	Review of the management of SEND requirements.			X	

Audit	Audit Classification	Auditable Area	Risk Rating	2018/19 Days	2019/20	2020/ 21
Social, Emotional and Mental Health (SEMH) Needs	Operational Risk	Review of the management of SEMH requirements.			X	
Learning Needs of 16-18 Year Olds	Operational Risk	Review to ensure there is sufficient provision to meet learning needs.				X
Children In Need		Section 17 payments, and to include follow up of previous review.		10		
Safeguarding Policies		Assurance that policies are being operated as designed.		10		
Local Safeguarding Children's Board		Review of the analysis of audits and evaluation of thresholds by the LSCB		10		
Out Of Area Residential Placements		Review of the process for procuring residential payments under the White Rose Framework.		15		
Direct Payments	Follow Up	Follow up of previous review.		5		
Connected Persons	Follow Up	Follow up of previous review.		5		
Schools Themed Audit		Reviews based on the results of the schools' Control and Risk Self-Assessment.		30		
Fostering and Adoption Allowances		Review of the controls around the delivery of allowances			X	
Front Door		After Ofsted report, review of the implementation of recommendations.			X	
Public Law Outline		After Ofsted report, review of the implementation of recommendations.			X	
Total planned days - Children and Young People's Services				**140**		

Audit	Audit Classification	Auditable Area	Risk Rating	2018/19 Days	2019/20	2020/ 21
FINANCE AND CUSTOMER SERVICES						
Finance						
Budgetary Control	Strategic Risk	Services adherence to agreed financial plans, and being able to identify, implement and deliver sustainable budget proposals. Relevant priority services are delivered efficiently, effectively and economically.			X	
Procurement – value for money	Strategic Risk	Review of the management of high spend / high risk areas of expenditure across the Council. Audit to be completed after Category Plans in place			X	
Procurement – Contract Renewals / Expiry	Strategic Risk	Review of planning for contract renewals/expiry. Compliance with EU procurement legislation			X	
Procurement - Governance	Strategic Risk	Review of compliance with Contract Standing Orders after they have been revised.			X	
Procurement – Spend Analysis and Forecasting	Strategic Risk	Review of the processes to analyse spend in order to identify savings or efficiency opportunities				X
Insurance	Operational Risk	Review of controls and the level of cover		10		
Council Tax	Systems Based	Fundamental system. Previously no concerns, audit resources to examine a particular area within the system.		10	X	X
NNDR	Systems Based	Fundamental system. Previously no concerns, audit resources to examine a particular area within the system.		10	X	X
Benefits and Council Tax Reduction	Systems Based	Fundamental system. Previously no concerns, audit resources to examine a particular area within the system.		10	X	X
Debtors	Systems Based	Fundamental system. Previously no concerns, audit resources to examine a particular area within the system.		10	X	X
Creditors	Systems Based	Fundamental system. Previously no concerns, audit resources to examine a particular area within the system.		10	X	X

Audit	Audit Classification	Auditable Area	Risk Rating	2018/19 Days	2019/20	2020/ 21
Rents	Systems Based	Fundamental system. Previously no concerns, audit resources to examine a particular area within the system.		10	X	X
Personal Service Companies – IR 35		Review of processes and procedures in place to ensure compliance with IR35 requirements.		10		
Compliance with FPRs		AD raised concerns over compliance with FPRs within Directorates.		15		
Treasury Management	Follow Up	Follow up of 2017/18 audit			X	
VAT	Follow Up	Follow up of 2017/18 audit			X	
General Ledger		Review of the operation of the General Ledger.				X
Customer Information Digital Services						
Information Management	Strategic Risk	Compliance with relevant legislation. This includes the provision of timely and appropriate responses to requests for information via FOI ,EIR and DSAR. To include follow up of previous audit		20		
Cyber Security Attacks	Strategic Risk	Review of the safeguards in place to prevent or react to cyber security attacks.				X
Information Management	Strategic Risk	Review of arrangements in place to ensure compliance with legislation.			X	
GDPR	Operational Risk	Implementation of GDPR requirements. Detailed scope to be agreed		20		
Data Loss	Operational Risk	Review of the controls around the security of data transferred to mobile devices.				X
Data Storage Platforms	Operational Risk	Review of the replacement of data storage platforms.			X	
Active Directory		AD CIDS has highlighted issues around active directories access rights.		10		
Electronic Data Retention and Destruction		Review of arrangements to manage electronic data retention and destruction.				X

Audit	Audit Classification	Auditable Area	Risk Rating	2018/19 Days	2019/20	2020/ 21
Customer Service and Efficiency Programme Board	Advisory	Audit contribution to projects designed to increase efficiency.		30		
Legal Services						
Electoral Registration		Assurance on the process for electoral registration.		10		
Right to Buy		Effective operation of RTB process within Legal Services		10		
Planning Control and Building Regulations		Review of the legal procedures with regards to Planning and Building Control		15		
Licencing Applications		Review of the legal procedures with regards to Licensing Applications		15		
Whistleblowing		Review of the application of the whistleblowing policy.			X	
Total Planned Days – Finance and Customer Services				**225**		

REGENERATION AND ENVIRONMENT						
Licencing	Corporate Risk	Delivery of an effective, fit for purpose licencing service. Review of Licencing policy, practice and procedures.		20		
Asset Management	Strategic Risk	Operational property estate. Compliance with Health and Safety regulations, maintenance. Follow up CIPFA Health Check.		15		
Enforcement	Strategic Risk	Delivery of an effective enforcement and regulatory function. Follow up of previous review.		5		
Home to School Transport	Strategic Risk	Effective Home to School Transport. Review of new Home to School Transport Policy. Also review cross-directorate working with CYPS.		20		
Waste Collection	Strategic Risk	Review of the management of the BDR Waste Treatment Plant			X	
Property Estate	Strategic Risk	Review of the controls around leased in property.				X

Audit	Audit Classification	Auditable Area	Risk Rating	2018/19 Days	2019/20	2020/ 21
Highway Network	Operational Risk	Maintenance of a safe highway network. Review of the implementation of the new code of practice.		10		
Planning	Operational Risk	Making timely planning decisions. Linked to review within Legal Department		5		
Building Control	Operational Risk	Building works undertaken in accordance with Building Regulations. Linked to review within Legal Department		5		
Planning – Landfill Sites	Operational Risk	Review of the controls to prevent the release of gases or leachate from landfill sites.				X
Kerbside Waste	Operational Risk	Review of the arrangements for Kerbside Waste collection			X	
Household Waste Recycling Centres		General review of procedures and security in place at the centres.		10		
Vehicle Fleet		Review of the operation of the external contract.		20		
Establishment Procedures		Review of the operation of standard procedures in place with regards to income and cash handling.		10		
Hellaby Depot	Follow Up	Follow up of audit in 2017/18.		5		
Out of Hours		Review of the processes for dealing with contacts out of hours		5		
Section 106	Follow Up	Follow up of previous audit.			X	
Registration Services		Review of the delivery of statutory services.				X
Total Planned Days – Regeneration and Environment				**130**		

OTHER	**Provision**	**Days Used**
Grants	50	
Provision for investigations	200	
Pro-active fraud	30	
Contingency	50	
Provision for ad-hoc requests from management	30	
Audit development – integrated software	20	
Total	**380**	
Overall Plan Total	**1150**	