

Council Report

Audit Committee – 26th March 2019.

Title

Internal Audit Strategic Plan 2019/20 to 2021/22.

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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Ward(s) Affected

All wards.

Executive Summary

This report refers to the Internal Audit Strategic Plan for 2019/20 to 2021/22. 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

1. The Audit Committee is asked to consider the Internal Audit Strategic Plan and to comment on its content with regards to the areas covered and the level of audit resources.
2. The Audit Committee is requested to approve the Internal Audit Strategic Plan for 2019/20 to 2021/22.

List of Appendices Included:-

Appendix 1: Internal Audit Strategic Plan 2019/20 to 2021/22.

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 2019/20 to 2021/22.

1. Recommendations

1. The Audit Committee is asked to consider the Internal Audit Strategic Plan and to comment on its content with regards to the areas covered and the level of audit resources.
2. The Audit Committee is requested to approve the Internal Audit Strategic Plan for 2019/20 to 2021/22.

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 review of the Council's risk registers. It has also taken into account:

- 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 2019/20 to 2021/22.

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 26th March 2019 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 2019/20 to 2021/22. 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	Medium	Internal Audit regularly monitors progress of the plan and takes steps where necessary to ensure that sufficient work is carried out. Half year review of the plan with DLTs.

14. Accountable Officer(s)

David Webster, Head of Internal Audit.

Rotherham Metropolitan Borough Council

Internal Audit Strategic Plan 2019/20 to 2021/22

1. Introduction

This document provides a summary of the Internal Audit Strategic Plan for 2019/20 to 2021/22, 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 review of Council risk registers. It has also taken into account 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, 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

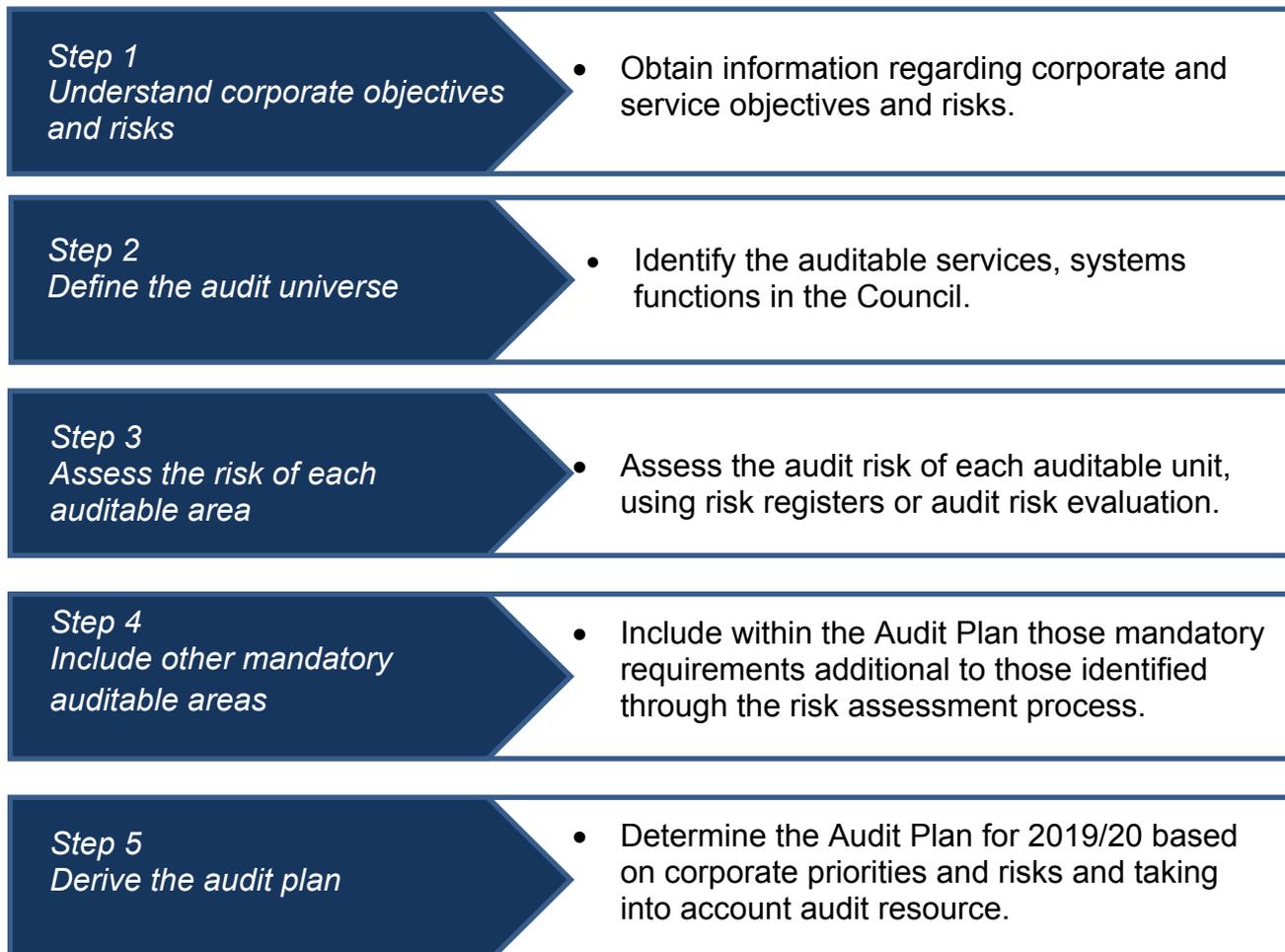
It should be noted that this is an iterative plan that will be kept under review on an ongoing basis. It is also intended to undertake a half year review. Any significant changes to it will be reported to the Audit Committee for consideration and approval.

2. Approach

The internal audit function will be delivered in accordance with the Internal Audit Charter, as presented to the Audit Committee in October 2018. 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 2019/20 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, priorities and risks

Approach

We have examined all the Council's Strategic and Directorate risk registers. We have also reviewed the Council's plans to identify objectives and priorities. We have reviewed the findings from recent external reviews and have also used sector knowledge to gain a wider understanding and perspective on risk.

Step 2 – Define the audit universe

Approach

Using that information we have updated the 'audit universe', the possible areas for audit within the Council based on the risk registers, Council plans objectives and priorities, 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

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. We include an allowance for the investigation of suspected fraud and irregularity, and a contingency for management requests and emerging issues. Finally, we have committed to provide an internal audit service to a small 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 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. It was presented to the Chief Executive and the Senior Leadership Team for information and any comment.

4. Basis of our annual audit opinion for 2019/20

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 two years. There was disruption to the plan whilst it was being implemented, but this should not apply any longer. No allowance has been made in the plan for this year. If further time is needed it may impact on the plan.
- The team is now at full capacity, but the plan could be affected by staff vacancies during the year.

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.

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 2017/18. 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 completed themed school based reviews on risks identified from the self-assessment. A sample of schools was visited to assess the identified risks.

During 2019/20 we will repeat the Control and Risk Self-Assessment exercise and use the results to arrive at and complete more themed reviews.

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 40 days for further audits of risks as they arise, or 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 2019 to 31st March 2020 is 1,150 days and is based on an establishment structure of 8 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 2019/20 to 2021/22

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 2019/20 – 2021/22

Audit	Risk Register and Rating	Audit Classification	Auditable Area	2019/20 Days	2020/21	2021/22
<u>CORPORATE</u>						
Emergency Planning and Business Continuity	Strategic Risk SLT19	Risk Based	Review corporate arrangements to respond to a major incident or emergency.	15		
Annual Governance Statement		Advisory	Review of the process for the production of the AGS	10		X
Schemes of Delegation		Advisory	Review 'sub-schemes' of delegation across each directorate / service for compliance with policy and processes.	10		
Total Planned Days – Corporate				35		

<u>ASSISTANT CHIEF EXECUTIVE</u>						
Tackling Family Poverty	Strategic Risk SLT03	Risk Based	Families living in poverty are inadequately supported. Follow up of previous review of crisis loans.	5		X
Partnerships	Strategic Risk SLT11	Risk Based	Review of governance arrangements / effectiveness of 'Rotherham Together Partnership'.	10		
Recruitment	Operational Risk ACX21	Risk Based	Operating sound recruitment practices. Follow up of previous review.	5		
Replacement Payroll System	Operational Risk ACX12	Risk Based	Review of Data Migration to give assurance on the accuracy of data in the new system	5		
Payroll	Operational Risk ACX20	Risk Based	Fundamental system. Full review following implementation of new system.	25	X	X
Replacement Payroll System		Advisory	Audit advice to Programme Board and Project Board.	5		

Audit	Risk Register and Rating	Audit Classification	Auditable Area	2019/20 Days	2020/21	2021/22
Establishment Control		Risk Based	Review of the controls in place to ensure the Council establishment is maintained.	20		
Agency Staff / Relief Workers		Follow Up	Follow up of previous review in 2018-19.	5		
Consultants		Follow Up	Follow up of previous review in 2018-19.	5		
Universal Credit		Risk Based	Review of arrangements to respond to challenges emerging from introduction of Universal Credit (e.g. Family Poverty Strategy).	10		
Risk Management		Advisory	Review of the effectiveness of risk management.	10		X
Organisational Development		Risk Based	Review of arrangements to manage and monitor apprenticeships.	10		
Complaints		Risk Based	Review of the arrangements for dealing with complaints.	10		
Ward Budgets / Neighbourhood Budgets		Risk Based	Review the arrangements for administering Ward / Neighbourhood Budgets	10		
Communications and Marketing	Operational Risk ACX10	Risk Based	Review of the arrangements for dealing with high profile media issues		X	
Training		Risk Based	Review of the operation of training policies across the Council following implementation of new 'online' system.		X	
Timesheets		Risk Based	Review of the processes and system of control to ensure that timesheets are completed correctly.		X	
Performance Management		Risk Based	Review of the accuracy of data used reported in the performance management system.		X	
HR Policies		Risk Based	Review of the application of policies throughout the organisation.		X	
Member Allowances		Risk Based	Review of the procedures for Member Allowances.		X	
Performance and Quality		Risk Based	Review of the accuracy of information used for statutory reporting			X
Total Planned Days – Assistant Chief Executive				135		

Audit	Risk Register and Rating	Audit Classification	Auditable Area	2019/20 Days	2020/21	2021/ 22
<u>ADULT CARE AND HOUSING</u>						
Transition from Children's Care to Adult Care	ACHCP9	Risk Based	Support the transition from Children's to Adult Services and to improve outcomes in adulthood. Follow up of 2018-19 internal audit report and findings.	5		
Commissioning	Commissioning Risk Register	Risk Based	Examination of the quality aspects of the commissioning function including market stability; sustainability quality of provision, contract enforcement and regional best practice.	20		
Target Operating Model		Risk Based	After the introduction of the Target Operating Model confirm it is being applied correctly and consistently by social workers.	15		
Direct Payments		Risk Based	Review policies and procedures and ensure all previous audit recommendations in this area have been implemented.	15		X
District Heating		Follow Up	Follow up of 2018-19 audit review and findings.	5		
Liquid Logic		Risk Based	Liquid Logic is now operational and a review to be carried out to provide an opinion on compliance with prescribed procedures.	20	X	
People with Home Office Status No Recourse to Public Funds		Risk Based	Review procedures to ensure that public funds are not allocated to claimants who do not have Home Office status for recourse to public funds.	10		
Public Burials		Risk Based	Review of procedures taken to manage applications for public burials.	10		
Care Providers Deceased Clients		Risk Based	Review procedures to ensure that all notifications of deceased clients are acted upon in a timely manner.	10		

Audit	Risk Register and Rating	Audit Classification	Auditable Area	2019/20 Days	2020/21	2021/22
Mental Capacity Act	Strategic Risk SLT22 ACHS22	Risk Based	After the introduction of the Target Operating Model review compliance with the Mental Capacity Act.		X	
Housing Management System	Operational Risk Housing Service Register No.4	Risk Based	System recently upgraded and awaiting appointment of new member of staff to assist in identifying IT solutions. Review would be best suited in 2020-21.		X	
Homelessness	Commissioning Risk Register	Risk Based	Review of the actions taken to manage homelessness.		X	
Charging Policy		Risk Based	Review of charging, including benchmarking and compliance with the Care Act.		X	
Repairs and Maintenance Contract		Risk Based	Review of the contract procurement process after the new tender.		X	
Capital Programme		Risk Based	Review of the delivery of investment schemes.		X	
Rothercare		Risk Based	Review of the operation of Rothercare Service and Assistive Technology.		X	
Care Act		Risk Based	Review of the new operating model due in October 2019.		X	
Contract Management - Properties		Risk Based	Contract management of, for example, managing empty properties, replacement to central heating, refurbishment.		X	
Court of Protection			Review of procedures for managing clients funds.			X
Total Planned Days – Adult Care and Housing				110		

CHILDREN AND YOUNG PEOPLES SERVICE

Children In Need	Strategic Risk SLT02	Risk Based	Review findings of CYPS work in this area, to include Section 17 payments and any possible cross over payments with children leaving care.	10		
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Audit	Risk Register and Rating	Audit Classification	Auditable Area	2019/20 Days	2020/21	2021/22
Schools – Exclusions	Strategic Risk SLT04; Operational Risk CYPS1 SCF6	Risk Based	Review the Council's procedures in respect of permanent exclusions to ensure compliance with statutory requirements.	15		
Safeguarding	Strategic Risk SLT04 Operational Risk CYPS1; CYPS6; SCF4	Risk Based	Review of the processes in place for closing off items from the CYPS Improvement Plan. This will include the evidence supplied, and the "challenges" applied before an item is removed from the plan by the Performance Board.	15		
Special Education Needs	CPQ39	Risk Based	Education Health and Care Plans (EHCP), review the financial arrangements in relation to element 3 – top up funding.	15		
Virtual School Pupils	SCF6	Risk Based	Ensure all Virtual School pupils make progress in line with their peers. Follow up of 2018-19 audit review in respect of pupil premiums.	5		
SEND	Operational Risk CYPS1; CPQ4 ES10	Risk Based	Provide assurance that arrangements in place within the Moving and Handling Service meet statutory responsibilities, including pathways and trading arrangements.	20	X	
Direct Payments	Operational Risk SCF7	Risk Based	Review policies and procedures and ensure all previous audit recommendations in this area have been implemented.	10		
Looked after Children - Connected Persons	SCF4	Risk Based	Keeping Children and Young People safe from harm. Follow up of 2018-19 audit of Liquid Logic system.	15		X
Looked After Children	SCF1	Risk Based	Provide assurance that all LAC have an Education Health & Care Plan.	15		
Fostering and Adoption Allowances		Risk Based	Review of the controls around the delivery of allowances	10		X

Audit	Risk Register and Rating	Audit Classification	Auditable Area	2019/20 Days	2020/21	2021/22
Looked After Children		Follow Up	Follow up of audit findings and recommendations from investigation of cash handling procedures in the LAC team.	5		
Children Leaving Care		Follow Up	Follow up of audit findings and recommendations from investigation of cash handling procedures.	10		
Schools		Control and Risk Self Assessment	New round of questionnaires for schools.	20	X	X
Schools Themed Audit		Risk Based	Reviews based on the results of the schools' Control and Risk Self-Assessment.	20	X	X
Rating of Schools	CYPS5	Risk Based	Review of the arrangements to ensure maintained schools are rated highly.		X	
Learning Needs of 16-18 Year Olds		Risk Based	Review to ensure there is sufficient provision to meet learning needs.		X	
Emergency Support Process		Risk Based	Review after new arrangements implemented in 2019.		X	
Out of Authority Placements		Risk Based	Review of arrangements for payments related to Out of Authority Placements			X
Total planned days - Children and Young People's Services				185		

FINANCE AND CUSTOMER SERVICES

Finance

Budgetary Control	Strategic Risk SLT 16	Risk Based	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. Training programme is to be rolled out across the Authority.	20		
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Audit	Risk Register and Rating	Audit Classification	Auditable Area	2019/20 Days	2020/21	2021/22
Procurement Governance	Directorate Risk	Risk Based	Review of compliance with Contract Standing Orders after they have been revised.	10		
Procurement – Contract Renewals / Expiry	Directorate Risk FCS 13	Risk Based	Review of planning for contract renewals/expiry. Compliance with EU procurement legislation.	10		
Council Tax	Directorate Risk	Risk Based	Review of collection rates and whether they could be improved with greater efficiency.	10		
Procurement – value for money	Operational Risk	Risk Based	Review of the management of high spend / high risk areas of expenditure across the Council. Audit to be completed after Category Plans in place.	10		
Purchasing Cards	Operational		Review of the use of Purchasing Cards			X
Council Tax		Systems Based	Fundamental system. Previously no concerns, audit resources to examine a particular area within the system.		X	X
NNDR		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
Rents		Systems Based	Fundamental system. Previously no concerns, audit resources to examine a particular area within the system.		X	
General Ledger		Systems Based	Review of the operation of the General Ledger which is currently being upgraded. To provide assurance that the new procedures are operating as prescribed in 4 th Quarter.		X	

Audit	Risk Register and Rating	Audit Classification	Auditable Area	2019/20 Days	2020/21	2021/22
Benefits and Council Tax Reduction		Systems Based	Fundamental system. Previously no concerns, audit resources to examine a particular area within the system.		X	
Treasury Management		Systems Based	No concerns were raised following the 2018-19 audit review. To include as part of the 2020-21 plan.		X	
VAT		Systems Based	There are currently no concerns in this area. To include as part of the 2020-21 plan.		X	
Insurance		Risk Based	New contracts recently put in place, to include a review in 2020/21		X	
<u>Customer Information & Digital Services</u>						
Information Management	Strategic Risk SLT 33	Risk Based	Compliance with the relevant information management legislation. Follow up of 2018-19 audit.	5		X
GDPR	Strategic Risk SLT33	Risk Based	Implementation of GDPR requirements. Detailed scope to be agreed.	20		X
Cyber Security Attacks	Directorate Risk FCS 14	Risk Based	Review of the procedures / safeguards in place to prevent or react to cyber security attacks.	10		
Data Loss	Operational Risk	Risk Based	Review of the controls around the security of data transferred to mobile devices (via InTune Portal and Outlook App).	10		
Asset Management	Operational Risk	Risk Based	Assurance on the adequacy of arrangements for renewal of software licences.	10		
Active Directory		Risk Based	Review of access rights and robustness of policies & procedures.	10		
Customer Service and Efficiency Programme Board		Advisory	Audit contribution to projects designed to increase efficiency.	30		
Replacement Telephone System	Operational Risk	Risk Based	Implementation of new telephony system. Detailed scope to be agreed.		X	

Audit	Risk Register and Rating	Audit Classification	Auditable Area	2019/20 Days	2020/21	2021/22
Data Storage Platforms	Operational Risk	Risk Based	Review of the replacement of data storage platforms.		X	
Electronic Data Retention and Destruction		Risk Based	Review of arrangements to manage electronic data retention and destruction.		X	
<u>Legal Services</u>						
Whistleblowing		Risk Based	Review to provide assurance that reported cases are investigated and there is supporting evidence to justify the investigations overall findings.	10		
Contract Sealing		Risk Based	Review of the processes for signing and sealing major contracts.	10		
Electoral Services	Operational	Risk Based	Review of processes to ensure that the electoral register is up to date.			X
Right to Buy		Risk Based	Effective operation of RTB process within Legal Services			X
Total Planned Days – Finance and Customer Services				205		

REGENERATION AND ENVIRONMENT

Licensing & Enforcement	Strategic Risk SLT26	Risk Based	Delivery of an effective, fit for purpose licensing service. Follow up of previous review of Licensing & Enforcement	5		
Asset Management	Strategic Risk SLT27	Risk Based	Review the effectiveness of procedures for dealing with disposals from the operational property estate.	10		
Enforcement / Enforcement Notices	Strategic Risk SLT26	Risk Based	Review operation of Food & Trading Standards enforcement is consistent with statutory requirements & the effectiveness of Noise Abatement enforcement action	15		
Landfill Sites	Operational Risk CSS6	Risk Based	Review of the risk and controls in place to prevent the release of gases or leachates from landfill sites.	10		
Home to School Transport	Operational Risk R&E9	Risk Based	Effective Home to School Transport. Review of new Home to School Transport Policy. Also review cross-directorate working with CYPS	20		

Audit	Risk Register and Rating	Audit Classification	Auditable Area	2019/20 Days	2020/21	2021/22
Building Control	Operational Risk PRT (new risk)	Risk Based	Building works undertaken in accordance with Building Regulations. Detailed scope to be agreed.	10		
Kerbside Waste	Operational Risk CSS19 & 20	Risk Based	Review of the arrangements for Kerbside Waste collection	10		
Hellaby Depot	Operational Risk CSS43	Risk Based	An overall review of the governance of the services based at the depot with more detailed work in selected areas.	20		
Growth Plan	SLT10		Arrangements for the delivery of the plan			X
Household Waste Recycling Centres	Operational Risk CSS18	Risk Based	Review operation of contractual arrangements / requirements.		X	
Vehicle Fleet		Follow up	Follow up of previous review in 2018-19.	5		
Cash Handling Procedures		Follow up	Follow up of previous review in 2018-19.	5		
Rother Valley Country Park			Review of the management of income from the Country Park		X	
Total Planned Days – Regeneration and Environment				110		

<u>OTHER</u>	Provision	Days Used
Grants	50	
Provision for investigations	250	
Pro-active fraud	30	
Contingency	40	
Total	370	
Overall Plan Total	1150	