

## APPENDIX 2 – 2022-23 DRAFT INTERNAL AUDIT PLAN

An \* next to the audit title indicates that the proposed activity relates to a principal risk (see assurance mapping at **Appendix 3**).

Ref	Audit title	Indicative scope	Planned quarter	Planned days
<b>A. CORPORATE / CROSS-CUTTING</b>				
CC22-1	Risk management – assurance mapping	Internal Audit input into assurance mapping for principal risks.	Q3	10
CC22-2	Serious fraudulent activity *	Internal Audit input into reactive investigations to be undertaken in-year.	All	20
CC22-3	Audit plan production	Preparation of the Council's annual audit plan.	Q3/4	10
CC22-4	Controls Board	Internal Audit input into Controls Board workplan and support for directorate representatives.	All	30
CC22-5	Good Governance Group	Internal Audit input into Good Governance Group workplan	All	20
CC22-6-1	Review of grant claim - grant 1	Review of grant claims for government funding which require Internal Audit review and approval. Based on actual requests in prior years, an assumption has been made that four such reviews will be required in year.	TBC	7
CC22-6-2	Review of grant claim - grant 2		TBC	7
CC22-6-3	Review of grant claim - grant 3		TBC	7
CC22-6-4	Review of grant claim - grant 4		TBC	7
FWU22-4	Cross-cutting follow up activity	Follow up activity relating to the following 2021-22 audit: <ul style="list-style-type: none"> <li>• Capital programmes</li> </ul> Follow up activity relating to the following audits from previous years: <ul style="list-style-type: none"> <li>• Cyber Security</li> </ul>	All	9

		<ul style="list-style-type: none"> <li>• Gifts, Hospitality and Declarations of Interest</li> <li>• PMO</li> <li>• Technology debt management</li> </ul>		
FWU22-13	2022-23 in-year follow up activity	Audit recommendations for some 2022-23 planned audits will need to be followed up in year, and this time has been allocated based on actual time spent on in-year follow ups in 2021-22.	Q3/4	13
<b>Total Cross-Cutting days</b>				<b>140</b>

Ref	Audit title	Indicative scope	Planned Quarter	Planned days
<b>B. RESOURCES</b>				
R22-1-1	Review of key financial system - general ledger	Review of key financial systems in line with a three year rolling plan.	Q3/4	11
R22-1-2	Review of key financial system - bank and system reconciliations		Q3/4	11
R22-1-3	Review of key financial system - capital accounting (asset management)		Q3/4	11
R22-2	Key IT application review *	A review of a key IT application in use within the Council. System to be identified during scoping.	Q2/3	16
R22-3	Use of sundry suppliers *	Sundry supplier codes are used within the finance system for suppliers who will not be regular suppliers. Use of these codes allows	Q2/3	16

		suppliers to be paid without going through independent verification processes to confirm identity or bank details. In light of issues raised in the course of a 21/22 audit of Supplier bank amendments (AD21-2), an in-depth review of use of sundry supplier codes has been added to the plan. This audit will rely on data analytics to understand patterns of use and identify anomalies and weaknesses.		
R22-4	Access to Council emails *	This audit will review and assess mechanisms to prevent and identify unauthorised access to Council emails. The review will focus on communications with suppliers.	Q3/4	16
FWU22-3	Use of contingent staff (extended follow up)	Extended follow up of Use of contingent staff (FR20-5). The audit will include full retesting of controls within the new supplier system.	Q2/3	16
FWU22-12	Resources follow up activity	<p>Follow up activity relating to the following 2021-22 audits:</p> <ul style="list-style-type: none"> <li>• Access controls and rights</li> <li>• Key financial systems (KFS) – accounts payable</li> <li>• Key financial systems (KFS) – income</li> <li>• Key financial systems (KFS) – treasury</li> <li>• Key financial systems (KFS) – payroll</li> <li>• Key financial systems (KFS) – pensions</li> </ul> <p>Follow up activity relating to the following audits from previous years:</p> <ul style="list-style-type: none"> <li>• Capital expenditure</li> <li>• Continuous Audit Monitoring (CAM)</li> <li>• Information governance (records management)</li> <li>• Payroll</li> <li>• Right to work vetting arrangements</li> </ul>	All	40
<b>Total Resources days</b>				<b>137</b>

Ref	Audit title	Indicative scope	Planned quarter	Planned days
<b>C. ADULT SOCIAL CARE</b>				
FWU22-5	Adult Social Care follow up activity	Follow up activity relating to the following 2021-22 audit: <ul style="list-style-type: none"> <li>• Safeguarding adults</li> </ul> Follow up activity relating to the following audits from previous years: <ul style="list-style-type: none"> <li>• Domestic violence</li> <li>• Mental health safeguarding processes</li> </ul>	All	7
<b>Total Adult Social Care days</b>				<b>7</b>

Ref	Audit title	Indicative scope	Planned quarter	Planned days
<b>D. CHILDREN'S SERVICES</b>				
CS22-1	Safeguarding children - vetting of staff *	This review will assess the design and operation of controls in place around safeguarding of children, focusing on vetting of staff.	Q2	16
CS22-2-1	Schools establishment review – Duncombe Primary School	This review has been carried forward from the 21/22 audit plan. Risk based review. The programme assesses the effectiveness of school governance mechanisms and financial practices.	Q1	13
CS22-2-2	Schools establishment review - Pooles Park Primary School	This review has been carried forward from the 21/22 audit plan. Risk based review. The programme assesses the effectiveness of school governance mechanisms and financial practices.	Q1	13
CS22-2-3	Schools establishment review - Samuel Rhodes Primary School	This review has been carried forward from the 21/22 audit plan. Risk based review. The programme assesses the effectiveness of school governance mechanisms and financial practices.	Q1	13

CS22-2-4	Schools establishment review - school TBC	Risk based review of school or children's centre. The programme assesses the effectiveness of governance mechanisms and financial practices.	Q2	13
CS22-2-5	Children's Centre establishment review – children's centre TBC		Q3	13
FWU22-6	Children's Services follow up activity	<p>Follow up activity relating to the following 2021-22 audits:</p> <ul style="list-style-type: none"> <li>• Business transformation</li> <li>• High needs/SEN children's placements</li> <li>• Troubled Families 21/22</li> </ul> <p>Follow up activity relating to the following audits from previous years:</p> <ul style="list-style-type: none"> <li>• Conewood Children's Centre</li> <li>• Placement commissioning 16-17 year olds</li> <li>• SEN transport</li> </ul>	All	15
<b>Total Children's Services days</b>				<b>96</b>

Ref	Audit title	Indicative scope	Planned quarter	Planned days
<b>E. COMMUNITY WEALTH BUILDING</b>				
CWB22-1	Financial resilience of residents *	This review has been carried forward from the 21/22 audit plan. A risk based review to provide assurance against this area of principal risk. The audit will look at the effectiveness of mechanisms in place to ensure that residents at financial risk are able to access financial support, particularly Covid-related support.	Q1	22

FWU22-1	Health and safety - asbestos (extended follow up) *	Extended follow up of Health and safety - asbestos (HOU20-5). Ongoing assurance in this area of principal risk, the review will assess the implementation of recommendations across a number of areas including governance, management and monitoring.	All	12
FWU22-2	Supplier bank amendments (extended follow up)	Extended follow up of Supplier bank amendments (AD21-2). This audit will include testing a new sample of amendments to verify the operation of key controls.	Q1/2	15
FWU22-7	Community Wealth Building follow up activity	In-year follow up activity relating to the following 2022-23 audit: <ul style="list-style-type: none"> <li>Financial resilience of residents</li> </ul> Follow up activity relating to the following 2021-22 audit: <ul style="list-style-type: none"> <li>Decline in local business resilience</li> </ul> Follow up activity relating to the following audit from previous years: <ul style="list-style-type: none"> <li>Contract management 20/21</li> </ul>	All	16
<b>Total Community Wealth Building days</b>				<b>65</b>

Ref	Audit title	Indicative scope	Planned quarter	Planned days
<b>F. ENVIRONMENT</b>				
E22-1	Climate emergency *	The objective of this audit is to review the robustness of the Council's governance and control framework to mitigate key risks related to the Council's climate change programme. The scope will also include a review of controls for the gathering, monitoring and reporting of data.	Q4	21
FWU22-8	Environment follow up activity	Follow up activity relating to the following audits from previous years: <ul style="list-style-type: none"> <li>Commercial waste recovery plan</li> <li>Greenspace income</li> <li>Parking services</li> </ul>	All	20

		<ul style="list-style-type: none"> <li>• People friendly streets (PFS)</li> </ul>		
<b>Total Environment days</b>				<b>41</b>

Ref	Audit title	Indicative scope	Planned quarter	Planned days
<b>G. FAIRER TOGETHER</b>				
FT22-1	Voluntary Sector Organisation (VSO) establishment review	Risk based review of one VSO to assess the effectiveness of governance mechanisms and financial practices.	Q3/4	13
FWU22-9	Fairer Together follow up activity	Follow up activity relating to the following 2021-22 audit: <ul style="list-style-type: none"> <li>• Challenging Inequality Programme</li> </ul>	All	5
<b>Total Fairer Together days</b>				<b>18</b>

Ref	Audit title	Indicative scope	Planned quarter	Planned days
<b>H. HOMES AND NEIGHBOURHOODS</b>				
HN22-1-1	Tenant Management Organisation (TMO) establishment review - TMO 1	Risk based review of TMOs. These reviews are part a rolling programme of assurance for TMOs which operates on a cyclical basis. The programme assesses the effectiveness of governance mechanisms and financial practices.	Q2	13
HN22-1-2	TMO establishment review - TMO 2		Q3	13
HN22-1-5	TMO establishment review – TMO 3		Q4	13

HN22-2	Landlord duty of care: housing safety programme assurance *	A new project has been agreed to provide central oversight over housing safety. This audit will look at programme arrangements in place and will assess the effectiveness of overarching governance arrangements around housing safety.	Q2/3	16
HN22-3	Tenant Management Organisation (TMO) monitoring arrangements *	This review has been carried forward from the 21/22 audit plan at the request of the service area due to significant changes that are planned in the Council's approach to monitoring TMO activity The audit is planned for Q3/Q4 of 2022-23 to allow time for revised practice to be implemented. The audit will review Council processes for monitoring TMO activity and governance arrangements. This will take into account whether monitoring activity is sufficient in light of the increased responsibilities for councils introduced in the 2021 Housing White Paper.	Q3/Q4	16
HN22-4	Housing allocation and medical need	A risk-based review of the Council's key controls in place around prioritisation of housing allocation based on medical need.	Q2/3	16
FWU22-10	Homes and Neighbourhoods follow up activity	<p>Follow up activity relating to the following 2021-22 audits:</p> <ul style="list-style-type: none"> <li>• Landlord duty of care – lifts</li> <li>• Tenant Management Organisation (TMO) monitoring arrangements</li> </ul> <p>Follow up activity relating to the following audit from previous years:</p> <ul style="list-style-type: none"> <li>• Rent income and recovery</li> <li>• HomeBuild</li> <li>• HRA</li> <li>• Landlord duty of care - fire risk assessments</li> </ul>	All	13
<b>Total Homes and Neighbourhoods days</b>				<b>100</b>



Ref	Audit title	Indicative scope	Planned Quarter	Planned days
<b>I. PUBLIC HEALTH</b>				
FWU22-11	Public Health follow up activity	Follow up activity relating to the following 2021-22 audit: <ul style="list-style-type: none"> <li>• Health and social care integration</li> </ul> Follow up activity relating to the following audit from previous years: <ul style="list-style-type: none"> <li>• Public health partnership working arrangements</li> </ul>	All	8
<b>Total Public Health days</b>				<b>8</b>

**Appendix ends**