


DRAFT INTERNAL AUDIT PLAN

2022/23



Planned Audit Reviews

Review Name	Outline Objective
Governance, People & Resources	
Creditors/Accounts Payable	To review the processes and key controls relating to the accounts payable system, including those in place for ensuring the accuracy of vendor details, the processing of invoices, goods receipting and promptness of payments.
Debtors/ Accounts Receivable	To review the processes and key controls relating to the accounts receivable system, including those in place for ensuring the accuracy of customer details, completeness, accuracy and timeliness of invoicing, recording and matching payments to invoices, and debt recovery.
Business Rates	To provide assurance that controls over business rate collection are effective including billing, collection, recovery and reliefs.
Contract Management	To review arrangements in place to ensure that all supplier contracts are effectively managed, including that costs are controlled and that goods and services are delivered in accordance with specifications and service expectations.
Corporate Procurement (Follow-up)	A follow-up on 2021/22 audits of procurement (Phase 1 and Phase 2) that concluded Minimal Assurance, to ensure that the actions from the report have been implemented and the highlighted risks have been addressed.
Council Tax	To provide assurance that controls over council tax collection are effective, including billing, collection, recovery and the award of discounts.
Declarations of Interest (Officers and Members)	To ensure that there are effective corporate arrangements to manage conflicts of interest across the organisation.
Health and Safety	To review the Council's arrangements for the management of health and safety risks and assurance arrangements.
Housing and Council Tax Benefits	Review of Housing Benefit and Council Tax Reduction controls to ensure that benefits are accurately and promptly paid to those with a legitimate entitlement.
Organisational capacity (Strategic Risk 25)	A review of the effectiveness of the organisation's controls and mitigations in managing and reporting the strategic risk of insufficient organisational capacity.
Payroll	To review controls in relation to the staff payment system, including those relating to starters, leavers, temporary and permanent payments, variations of pay, and pre-employment checks.

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Revenue Budget Management	A review of the Council's budget management arrangements, to include an assessment of the extent to which planned savings are being delivered.
Revenue Collection & Banking	To obtain assurance that the Council's systems ensure that all income is promptly and accurately processed and posted to the correct corporate systems, including the general ledger. To ensure that key reconciliations are in place and are operating effectively.
Risk Management	To review the Council's risk management arrangements and obtain assurance that these are operating in accordance with corporate expectations.
Treasury Management	To ensure that effective controls are in place over the Council's borrowing and investments, including cash flow management and the monitoring and reporting of performance.

Review Name	Outline Objective
Families, Children and Learning	
Children's Safeguarding Data Handling	Social workers/safeguarding teams often use video to record interviews and other interactions with children. This audit will seek to ensure there is an appropriate Data Protection Impact Assessment (DPIA) in place and being complied with, appropriate permissions are sought, and data is encrypted in transit and deleted as appropriate.
Early Help Services	A review of the revised arrangements for the delivery of Early Help Services.
Home to School Transport	To obtain assurance that home to school transport contracts deliver an effective service in accordance with agreed contract costs.
Schools Audits	Allocation to include a sample of individual schools, general advice and the communication of guidance and best practice to schools.
School Meals Contract	To review the arrangements for ensuring that the school meals service is managed effectively and in accordance with the agreed contract and service and customer expectations.

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Review Name	Outline Objective
Health and Adult Social Care	
ASC Income & Assessments	To review the controls in place to ensure that clients make the correct contributions towards the cost of their care and that income is effectively collected.
Contain Outbreak Funding (Grant Certification)	To check and certify the grant in accordance with the requirements of the Department for Health and Social Care.
Direct Payments (Follow-up)	To follow up on the Direct Payments audit in 2021/22 which concluded Partial Assurance.
In-House Services	To review the key controls over the management and delivery of in-house services, including those based at Craven Vale, Wayfield Lodge, and Independence at Home.
Residential Care (HASC) - Reprourement	To review the arrangements for the reprourement of residential care by HASC.
Test and Trace Grant	To check and certify the grant in accordance with the requirements of the Department for Health and Social Care.
Adult Weight Management Grant	To check and certify the grant in accordance with the requirements of the Department for Health and Social Care.

Review Name	Outline Objective
Environment, Economy and Culture	
Bus Subsidy Grants	To check and certify the grants (including Covid 19 related grants) in accordance with the requirements of the Department for Transport.
City Clean - Commercial Waste (Follow-up)	To follow up on the City Clean External Contracts and Commercial Activities audit of June 2021 which concluded Partial Assurance.
EU Interreg Grant – Blueprint for a Circular Economy	To provide financial scrutiny and certification of the grant in accordance with the EU First Level Controller requirements.
Surveillance Cameras (Follow-up)	To follow-up on the 2019/20 audit of compliance with the surveillance camera code of practice. This audit has previously concluded partial assurance.
Carbon Neutral 2030 Programme	To review the governance and risk management arrangements within the Council's sustainability and carbon reduction programme.
Transport Capital Grants	To check and certify the grant in accordance with the requirements of the Department for Transport.

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Review Name	Outline Objective
Neighbourhoods, Communities and Housing	
EU Grant - Solar Adoption Rise in the Two Seas (Solarise)	To provide financial scrutiny and certification of the grant in accordance with the EU First Level Controller requirements.
Housing Management System (Follow-up)	To follow up on actions agreed following the 2020/21 audit of the Council's new housing management system.
Housing Repairs Service (Follow-up)	To follow-up on the 2020/21 audit of the Housing Repairs Insourcing Project (finalised in October 2020) that concluded Partial Assurance.
Housing Repairs – replacement of the housing repairs works management system and supply chain. processes	To provide advice and support on the replacement of the housing repairs works management system and supply chain.
Housing and Right to Buy	The investigation and prevention of HRA housing fraud, including illegal subletting and the prevention of Right to Buy irregularities.
Housing Temporary Accommodation (Follow-up)	To follow-up on the actions agreed from the 2020/21 Housing Temporary Accommodation audit that concluded Minimal Assurance

Review Name	Outline Objective
IT and Information Governance Audits	
Information Governance (Subject Access Request and Freedom of Information Reporting Arrangements)	The Freedom of Information Act 2000 (FOIA), which came into effect on 1 January 2005, governs and increases rights of access to information held by public authorities (other than personal information which continues to be governed by the Data Protection Act (DPA) 2018). Under the DPA 2018, an individual can submit a Subject Access Request for the information which they are entitled to ask for under section 7 of the DPA 2018. This audit will look to provide assurance that controls are in place to allow the Authority to respond to all FOI and SAR requests in a timely manner and that there are sufficient reporting and governance processes in place to monitor and manage performance.

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Review Name	Outline Objective
Corporate Systems Replacement Strategy	To provide advice and support on the planning and procurement of the replacement for the Council's key financial systems.
Cyber Security	Review of the key controls operating for managing the significant risks in relation to Cyber Security.
Kofax IT Application	Amongst other uses, the Kofax application is used across the Authority to redact personal and sensitive information prior to releasing information as part of Freedom of Information or Subject Access Requests. This audit will review the effectiveness of the application controls for the Kofax application, including all major input, processing and output controls. We will review the controls in place to interface with any other systems and ensure appropriate system ownership and responsibilities are known.
MetaCompliance IT Application Audit	The MetaCompliance application can be used to simulate Phishing attacks, provide e-learning, manage policy and manage awareness and privacy management. This audit will review the effectiveness of the application controls for the MetaCompliance application, including all major input, processing and output controls. We will review the controls in place to interface with any other systems and ensure appropriate system ownership and responsibilities are known.
Payment Card Industry – Data Security Standard (PCI-DSS)	To review the arrangements in place to ensure that the Council complies with the standards required when processing card payments for services provided.
Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations (2021/22) - Follow-Up	The Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018 came into force in September 2018. They state public sector bodies must ensure their websites or mobile applications are more accessible by making them 'perceivable, operable, understandable and robust'. The people who need to use them are often the people who find them hardest to use. All public sector bodies are required to comply with these regulations, with failure to do so would constitute a breach of the Equality Act 2010. This audit will review the actions taken and controls in place to ensure that all internal and externally facing websites and applications meet, comply, and continue to comply, with the new regulations. This audit will follow-up the previous actions agreed when an opinion of Partial Assurance was provided.

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Review Name	Outline Objective
Procurement of IT Systems	The procurement of IT systems often form part of major transformation projects and the emergence of cloud based systems also means it's easier than ever for services to procure systems which can store and process significant amounts of Council data without such corporate oversight. This audit, which compliments our IT application audits, will seek to ensure that controls are in place to ensure that all systems procured are subject to appropriate IT oversight and that all Information Security and Information Governance risks are known, understood and appropriately managed.
IT Asset Procurement - Value for Money	The COVID-19 Pandemic has put significant demands on authorities to provide IT assets to its officers to enable them to work remotely. In many cases, these staff were office based prior to the COVID-19 global pandemic, so IT departments have had to respond by providing mobile devices (e.g. laptops and mobile phones) to a significant number of individuals as well as other peripheral items, such as monitors and mice, to support Display Screen Equipment (DSE) requirements. With the expansion of remote working, IT Hardware is in greater demand than ever before. The objective of the audit is to provide assurance that controls are in place and are operating as expected to support ensure value for money is achieved from the procurement of ICT hardware assets.

Review Name	Outline Objective
Internal Audit Service Management and Delivery	
Action Tracking	Ongoing action tracking and reporting of agreed, high risk actions.
Annual Internal Audit Report and Opinion and Annual Governance Statement	Creation of Annual Report and Opinion and assistance with preparation of the Annual Governance Statement.
Audit and Fraud Management	Overall management of all audit and counter fraud activity, including work allocation, work scheduling and Orbis Audit Manager meetings.
Audit and Fraud Reporting	Production of periodic reports to management and Audit Committee covering results of all audit and anti-fraud activity.

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Review Name	Outline Objective
Audit Committee and other Member Support	Ongoing liaison with Members on internal audit matters and attending Audit Committee meetings and associated pre-meetings.
Client Service Liaison	Liaison with clients and departmental management teams throughout the year.
Client Support and Advice	Ad hoc advice, guidance and support on risk, internal control and governance matters provided to clients and services throughout the year.
Orbis IA Developments	Internal Audit and corporate fraud service developments, including quality improvement and ensuring compliance with Public Sector Internal Audit Standards.
Organisational Management Support	Attendance and ongoing support to organisational management meetings, e.g. Orbis Customer Board, Information Governance Board, Orbis Customer Board, Corporate Health and Safety meetings.
Strategy and Annual Audit Planning	Development and production of the Internal Audit Strategy and Annual Audit Plan, including consultation with management and Members.
System Development and Administration	Development and administration of Audit and Fraud Management systems.

