

# Internal Audit Plan on a Page

For Lancaster City Council, this is the planning approach we will adopt:

## Planning Approach

- Risk Assessment of the external environment, system and organisation (including the Strategic Risk Register).
- Engagement of Audit and Standards Committee, Executive Directors and management to refresh and confirm the plan.
- Use of MIAA's client risk database to inform planning.
- Coverage of Critical Business Systems to support organisation's objectives through the strategic internal audit plan.
- Provision of sufficient resources and expertise.
- Compliance with Public Sector Internal Audit Standards (PSIAS).

## Your Plan

The outcome of your risk assessment is summarised below:

### Organisational Reviews Provision of assurances across core and risk based reviews

- Risk Management
- Key Financial Controls
- Budgeting
- IT Resilience / Cyber
- Project and Contract Management
- Assurance Mapping
- Climate Change / Carbon Neutral Work
- Recruitment
- Council resilience /Emergency Preparedness
- Apprenticeships / Succession Planning
- Council Time Recording Systems
- CCTV Compliance
- Externally Managed Events

Follow Up and Contingency  
Planning, Reporting & Audit Committee  
Year End Opinion

## Outcomes

Head of  
Internal Audit  
Opinion to  
inform the  
AGS

Assignment  
assurance  
levels

Recommendations,  
advice, and guidance  
to enhance the  
control environment

Insights through  
briefings, thought  
leadership events  
and benchmarking.

# Operational Internal Audit Plan 22/23

Review & Scope	Strategic Risk / Rationale	Planned Delivery	Executive Lead
<b>Governance &amp; Democratic Services</b>			
<b>Risk Management – Core Controls:</b> To provide assurance that core risk management controls have established and maintained.	<b>HOIA Opinion Requirement/ PSIAS requirement</b>	TBA	Director of Corporate Services
<b>Assurance Mapping:</b> An assurance mapping exercise will be performed with each council services to identify sources of assurance received.	<b>Compliance with CIPFA'S Delivering Good Governance Framework</b>	TBA	
<b>Finance, Performance &amp; Sustainability</b>			
<b>Key Financial Controls:</b> To provide assurance that the most significant key controls are appropriately designed and operating effectively in practice. In addition, to ensure that the financial position of the organisation is being reported appropriately during the financial year.	<b>Core Assurance</b>	TBA	Chief Finance Officer
<b>Budgetary Controls:</b> To evaluate the systems and processes the organisation has in place for Budgetary Control and the monitoring of financial performance.	<b>Funding Cuts / Strategic Risk</b>	TBA	Chief Finance Officer
<b>Climate Change/Carbon Neutral Work:</b> Recognising the councils commitment to achieving carbon neutral status by 2030 and the increasing corporate projects the review will look to provide assurance around the projects and the on-going sustainability agenda.	<b>Corporate Plan / Strategic Risk register</b>		
<b>Service Delivery &amp; Business Support</b>			
<b>Project / Contract Management:</b> Previous reviews in this area provided Limited assurance so the review will be to re-assess the governance and controls in place for overall project / contract management with sample testing of specific project.	<b>Operational Risk</b>	TBA	Chief Finance Officer
<b>Externally Managed Events:</b> To evaluate the design and operating effectiveness of the arrangements in place for events managed by third parties on Council property and land.	<b>Operational Risk</b>	TBA	

Review & Scope	Strategic Risk / Rationale	Planned Delivery	Executive Lead
<p><b>Council Resilience:</b> To review the arrangements the council has in place to fully restore services after the COVID-19 pandemic. This will include reviewing the Councils emergency response plan and individual services business continuity arrangements and checking if lesson learned have been incorporated into the same to further strengthen processes going forward should they be required</p> <p><b>CCTV Compliance:</b> To assess whether the Council is compliant with the latest Surveillance Camera Code of Practice. In addition the work is also needed to ensure Research / City centre data collection is conducted in line with guidance.</p>	<p><b>Operational Risk / Strategic Risk</b></p> <p><b>Operational Risk (mandatory)</b></p>	<p>TBA</p> <p>TBA</p>	<p>Director of Communities &amp; Environment</p>
<b>People</b>			
<p><b>Council Time Recording Systems:</b> To review the systems and processes in place for the capturing and recording of annual leave, flexi and sickness absence across Council services to ensure consistency and compliance with policy.</p> <p><b>Apprentices / Succession Planning:</b> To evaluate the systems and processes the organisation has in place for Apprenticeships and overall succession planning.</p> <p><b>Recruitment:</b> The overall objective of this review is to identify and evaluate the controls in place at the Council to manage staff recruitment.</p>	<p><b>Operational Risk</b></p> <p><b>Strategic Risk</b></p> <p><b>Operational / Strategic Risk</b></p>	<p>TBA</p> <p>TBA</p> <p>TBA</p>	<p>Director of Corporate Services</p>
<b>Information and Technology</b>			
<p><b>IT Resilience/ Cyber:</b> To assess the effectiveness of the Council's IT Resilience.</p>	<p><b>ICT Strategic Risk</b></p>	<p>TBA</p>	<p>Director of Corporate Services</p>
<b>Follow up &amp; Contingency</b>			
<p><b>Follow up and Contingency</b></p>	<p><b>PSIAS requirement</b></p>	<p>Q1 - Q4</p>	
<b>Planning &amp; Reporting</b>			
<p><b>Planning, Management, Reporting &amp; Meetings, HOIAO</b></p>	<p><b>PSIAS requirement</b></p>	<p>Q1 - Q4</p>	

*The Internal Audit Risk assessment and plan will be reviewed on an ongoing basis throughout the year and any requests for change discussed and approved via the Audit Committee. A formal 6 month review of the plan will also take place.*