

DRAFT AUDIT PLAN PRIORITIES - 2021/22

This plan will be reviewed on a quarterly basis following examination of assurance mapping declarations, risk registers and management requests/referrals

APPENDIX B

Category of Work	Audit Title	Detailed Rational	Audit Type	Days allocated based on 1FTE Auditor (220 days p/a)	Links to Risk Registers / MTFS / Corporate Plan Priorities/Projects
General / Meetings / Non-Chargeable					
Other Internal Audit Responsibilities	Internal Audit Management / Planning / Audit committee Advice and assistance Qualification training / professional development	These activities are carried out by the Internal Audit and Assurance Manager (Chief Internal Auditor). Zero days have been allocated given this position will be vacant from the 1 April 2021.	N/A	0	N/A
Quarter 1 Priorities					
2021/22 Audit Plan Work	Property Investment Strategy/Capital Schemes	Following an increase in capital schemes/acquisitions across the council, assurance is needed that such schemes/acquisitions are planned, approved and executed, in line with policies, regulation and governance requirements.	RB	5	MTFS/Strategic Risk Register (SR1 & 2)
2021/22 Audit Plan Work	P2P Project Assurance	Following the implementation of the P2P project, assurances are needed that the system is working as intended and outcomes are as expected. Therefore end to end testing will be carried out to ensure the system is being utilised consistently and identify/address any anomalies where it has not been adopted consistently, activities are taking place outside the system, or the system is only being partly used.	RB	10	Strategic Risk Register (SR8)
Other Internal Audit Responsibilities	Risk Management	Ongoing facilitation and roll out of a robust Risk Management framework. This will include the delivery and administration of strategic and operational risk workshops the results of which will assist with the prioritisation of internal audit work for the coming year.	S	20	Corporate priority/operational risk
Other Internal Audit Responsibilities	Preparation of the 2020/21 Annual Governance Statement and continuous monitoring of the minor issues action plan	Whilst in previous years the Chief Internal Audit Manager has assisted in identifying and documenting evidence to ensure compliance with CIPFA's Delivering Good Governance framework, given the limited resources within the Internal Audit Team and the absence of the Chief Internal Audit Manager from the 1 April 2021, no days have been allocated this year to complete this piece of work and alternative arrangements for its completion will need to be made.	M	0	Statutory requirement in line with the Accounts and Audit Regulations 2015
Other Internal Audit Responsibilities	Assurance mapping exercise	To assist with the formulation of the audit plan and ensure resources are maximised an assurance mapping exercise will be completed with each council service to identify other sources of assurance received. The results of this exercise will focus the priorities of internal audit for the coming year.	M	5	Compliance with CIPFA's Delivering Good Governance Framework
Follow-up Audit Plan Work	Procurement and Contract Management	Original review completed September 2018 and awarded an overall limited assurance opinion. In accordance with the Internal Audit Charter, follow-ups are required until substantial assurance has been achieved (it should be noted that this follow-up was delayed pending receipt of updated national procurement guidance and more recently the ongoing pandemic).	RB	5	Operational Risk
Follow-up Audit Plan Work	Data Protection - Policy and Process Review	Original review completed by Merseyside Internal Audit Service in May 2020 and was awarded an overall limited assurance opinion. In accordance with the Internal Audit Charter, follow-ups are required until substantial assurance has been achieved (it should be noted that there has been a slight delay in following-up this piece of work due to the ongoing pandemic).	RB	3	Strategic Risk
Follow-up Audit Plan Work	Insurance	Original review completed in November 2019 and was awarded an overall limited assurance opinion. In accordance with the Internal Audit Charter, this piece of work was followed-up in July 2020 and as the assurance opinion remained unchanged a further follow-up will be carried in March 2021. If the assurance opinion is not raised as a result of this second follow-up it will be escalated to the Manager/Service Director/Audit Committee.	RB	2	Operational Risk
Other Internal Audit Responsibilities	NFI Covid-19 Grants Post Assurance Testing	Following business grant payments totalling in excess of £36 million, the council has a mandatory obligation to the Cabinet Office to carry out post assurance work to identify any fraudulent payments.	M	5	External Requirement
Total				55	

Other Upcoming Priorities (Q2-4) To be reviewed and approved following completion of assurance mapping, implementation of risk registers and consideration of resources going forward

Other Internal Audit Responsibilities	Payroll e-budgeting	Internal Audit will continue to be involved on this project group until the project is completed and the e-budgeting tool is fully operational. Assurance will be given prior to the new system being used for the next budget setting exercise (2022/23).	S	Qtr2	MTFS
Other Internal Audit Responsibilities	National Fraud Initiative (NFI) - Administration of annual Single Person Discount (SPD) Data Matching exercise	Internal Audit will collate and upload of the 2021/22 SPD data in order to comply with the requirements of the mandatory annual NFI data matching exercise	M	Fixed Qtr. 3	Operational Risk
Follow-up Audit Plan Work	Legal fees and Charges and Debt Recovery	In accordance with the Audit Charter a follow up review will be required if the ongoing audit (from the 2020/21 audit plan) results in an overall limited assurance opinion being awarded.	RB	Qtr. 3/4	Operational Risk
2021/22 Audit Plan Work	Effectiveness of new HR arrangements	Following ongoing implementation of the HR Assurance action plan, work is to be carried out to provide assurance on the effectiveness of any new working arrangements, policy and procedural changes and overall governance arrangements.	RB	Qtr. 3/4	Operational Risk
2021/22 Audit Plan Work	Climate Change / Carbon Neutral work	Recognising the councils commitment to achieving carbon neutral status by 2030 and the increasing corporate projects, Internal Audit will need to provide assurances around these projects however a steer from the Executive Team will be required.	RB	TBC	MTFS/Corporate Plan/Strategic Risk Register (SR6)
2021/22 Audit Plan Work	Debtors	Internal Audit have not given any assurances on this key financial system since 2016 (substantial assurance provided). Given the requirement to keep such systems under cyclical review and the recent changes to personnel, procedures and processes a review is required in this area prior to the year end. Part of rolling programme.	RB/KFS	TBC	MTFS/Operational risk/part of rolling programme
2021/22 Audit Plan Work	Council Resilience	Following the council declaring a national emergency in 2019, a number of significant changes have been made to the council's working practices. Assurances are therefore required to ensure that the council and its services can operate effectively, and that adequate and effective procedures are appropriately documented to ensure that the council can respond and recover appropriately. This piece of work will include a review of the council's ICT disaster recovery plan, the council's emergency response plan and individual service business continuity arrangements.	RB	TBC	Strategic Risk/Operational Risk
2021/22 Audit Plan Work	CCTV Compliance	Following changes to the Compliance with the Surveillance Camera Code of Practice, assurances are required to confirm the council is compliant. In addition work is also needed to ensure that Research / City Centre data collection is conducted in line with guidance.	M	TBC	Operational Risk
2021/22 Audit Plan Work	Use of social Media for investigatory work.	Following the update to the RIPA Policy in November 2019, assurance is needed to confirm that officers are complying with policy, in particular around the use of social media in investigations.	M	TBC	Operational Risk/Annual Governance Action Plan
2021/22 Audit Plan Work	Compliance with the Constitution (in particular Scheme of Delegation)	Following a comprehensive constitutional review in 2019, and risks identified during the year in other service areas, assurance work is needed to ensure adequate and effective governance arrangements are in place, aligned with council policies and procedures, ultimately ensuring that the Constitution is fit for purpose.	RB	TBC	Strategic/Operational Risk/Annual Governance Action Plan
2021/22 Audit Plan Work	Council Time Recording Systems (Flexi, annual leave, sickness recording and monitoring)	Internal Audit observations have identified corporate inconsistencies in the recording of annual leave, flexi and sickness absence throughout the ongoing pandemic. An audit may therefore be beneficial following reestablishment/changes to the above systems/processes once procedures/processes are re-instated.	RB	TBC	Operational Risk
2021/22 Audit Plan Work	Revenues and Benefits Shared Service Assurance Work	In agreement with the Head of the Revenues and Benefits Shared Service, areas where assurances are required will be agreed in accordance with the Shared Service Level Agreement.	RB/KFS	TBC	Operational Risk
Other Internal Audit Responsibilities	Service Heads/Senior Managers - Service and support work	During the course of the year Internal Audit will liaise with newly appointed / promoted service heads or senior managers to ensure any areas of responsibility (line management, connotationally etc), are known and fully understood and to build an effective working relationship.	S	Ongoing	Operational Risk

R = Referral/request
KFS = Key Financial System
M = Mandatory
RB = Risk Based
S = Support work