

AGENDA ITEM 9 - APPENDIX C

Internal Audit Plan - Draft  
2018/19

Appendix 1

**Assurance Area**

Corporate or Cross Directorate Reviews	Resources Specific	Care & Safeguarding Specific	Growth & Regeneration Specific	Communities Specific
<b>Governance</b>				
Annual Governance Statement and Review Process		School Support/management inc TWS	G & R Board	Homelessness - Policy effectiveness
New Directorate and Departments - Governance and Financial Control			New Commercial Investments - Embedded Assurance approach	Partnership Working - Tracking of Outcomes
Companies Governance - Oversight				
Senior Officer Decision Recording				
Strategic Business Planning				
Service Planning and Performance Management (focusing on outcomes)				
Schemes of Delegation				
Decision Making Process - follow up				
Supporting Governance Improvement				
Business Case Robustness (Follow UP)				
Whistleblowing Review (Annual)				
Ethics and Culture b/f				
<b>Risk Management</b>				
Audit of Risk Management		CRR 16 - Children's and Safeguarding - assurance mapping	CRR 19 - Commercial Investment and Capital Programme	CRR 10 - Harbour and Harbour Estate
CRR - 15 - Business Continuity Planning and Management		School Places Planning and allocation processes.	Flood Risk (CRR) - Mitigations Testing	CRR 17 - Asbestos Management
CRR 13 - Leadership and Management		Adult Social Care - Care Homes		Taxi Licensing
CRR 12 - Loss of resource/skills				Universal Credit Implementation Arrangements
CRR 7 - Safety of Citizens				
<b>Internal Control</b>				
<b>Financial Controls</b>				
Corporate Debt Model - Use and effectiveness	Development contributions (s 106 plus)	Direct Payments - Prepayment Cards	Security Services - Use of Imprest (Colston Hall)	Rent Arrears
Grant Application Process (from 2017/18)	Apprentice Levy Account	Schools Programme- Financial Governance	Car Parking Income	HRA - Oversight and Budgetary Control
	Financial Systems Interfaces	Budgetary Control		Public Health - Sexual Health Spend or Children's health spend
	Housing benefit Overpayment (incl review of debtors suspense account)	Governance Over Directorate Savings realisation		Housing Voids - Follow Up
	Grants and Certifications	Grants and Certifications	Grants and Certifications	Grants and Certifications
	Accounts Payable (follow up and review)	Care Act - Deferred Payments?		
	Accounts Receivable (follow up and review)	Better Care Fund		
	CHAPS (follow up)	Care Services - Accuracy of Billing		
	Council Tax Income Collection			
	Payroll System Controls - b/f			
<b>Commissioning and Procurement</b>				

Procurement and Contracting - Follow up work	Access rights to information - Partnerships/Contracts (GDPR)	Procurement Plans - Social Care		Housing Options - payments to voluntary groups
Review of Specific Contracts	Contract Monitoring - Continual Audit Testing	Contract Monitoring - Continual Audit Testing	Contract Monitoring - Continual Audit Testing	Contract Monitoring - Continual Audit Testing
Contract Waivers (Follow Up and Review)	Effectiveness of New Procurement Arrangements			
<b>Information Security/ICT</b>				
	IT Service Management	Data Sharing with Partners ( GDPR)		New Housing System - IT Audit focus
IT and business resilience	Delivery of Future State Assessment incl Cloud Migration and Digital			
Citizen Account (b/f)	IT Governance and Dev Opps			
E Procurement system - security	IT Project Management Approach (design and security)			
Operations Centre - Resilience/Cloud	Cyber Security and PSN - Annual Review			
Operations Centre - Technical Delivery	Development Methodologies and Practices			
	Privileged Access Management			
<b>HR and Asset Management</b>				
Individual Performance Management	IT Asset Control and usage (hard and software)		Investment Property (follow up and review)	Response Repairs (b/f)
Health & Safety of Staff (CRR)			Embedded Assurance - Asset Management System	Long Term Voids
<b>Projects and Programmes</b>				
Embedded Assurance GDPR	Project Management	Embedded assurance - Strengthening Families Transformation	Replicate (EU Grant funded Project)	New Housing System Implementation
Governance and Embedded assurance - Phase 2	Embedded Assurance - HR Payroll Project	Transition from Care (Care leavers)	Project Management and Governance- Overview	
Operations Centre Delivery			Embedded Assurance - Major Project	
			Embedded assurance - Projects determined by G&R Board including projects with WECA	
<b>VFM/Targeted Savings Identification</b>				
Contingency Provision	Telecoms follow up	Direct Payments - Full Study to include systems, processes and targeted testing. Joint with fraud team		
<b>Counter-Fraud</b>				
<b>Strategic Fraud Risk Management</b>				
CIPFA Fraud Survey	Transparency Data Reporting - Fraud			
Analysis of CIPFA Benchmarking				
Fraud Risk Registers - Engagement with risk owners				
<b>Fraud Prevention Work</b>				
Bribery and Corruption Review - Fraud Controls Framework Review	Money Laundering Risk Assessment	Fraud Awareness Training - Social Workers		Waiting Lists Review
E learning roll-out	Fraud Awareness Training - Benefits	Education Team Requests		
Fraud Web page updates	Purchase card review - follow up	Fraud Awareness Training - Schools		
<b>Proactive Fraud Detection Exercises</b>				
Continuous Matching/Data Warehouse	NNDR b/f	Direct Payment - Analytical Review & Testing	Blue Badge Enforcement exercise - Joint Exercise with Blue Badge Team	Empty Property Relief
National Fraud Initiative (NFI) Download	Procurement - Analytical Review	Care Home Payments (pending NFI)		Key Amnesty (under consultation)

NFI Output	AP Forensics - Accounts Payable fraud testing			Housing Partnership - working with RSLs on Tenancy Fraud
				Tenancy Fraud Case work
				Gain work
<b>Fraud Investigation</b>				
Contingency - Responsive investigation work	Benefit Fraud casework		Blue Badge - on going investigations and publicity	
Fraud hotline management	CTR Casework			