

## INTERNAL AUDIT DETAIL DRAFT PLAN 2019/20

Directorate	Name of Review	Potential Coverage
<b>Governance</b>		
Corporate	Annual Governance Statement	Annual governance review co-ordination and Annual Governance Statement preparation on behalf of the Council.
Corporate	Ethical Framework	To review the adequacy and effectiveness of aspects of the Council's Ethical Framework. Precise coverage will be discussed with the Monitoring Officer.
Corporate	Partnership Working - Tracking of Outcomes (CRR 22)	To review the effectiveness of processes in place within the Council to monitor the delivery of planned outcomes in the delivery of Council objectives when working in partnership. Also to follow up any relevant areas identified in 2017/18 Audit review of Partnership Arrangements.
Corporate	Response to Ombudsman Reports	To review the extent to which lessons are learned from Ombudsman reports and any recommendations implemented.
Corporate	Whistleblowing Review	Annual review of the effectiveness of the Council's Whistleblowing arrangements. The review will include follow up of previous audit recommendations and those of other reviews.
Corporate	Improving Governance	Allocation to support activity for improving governance arrangements. Potentially to include continual review of processes to ensure Internal Audit and other inspection recommendations are implemented
Corporate	LGA Corporate Peer Review	To review progress in responding to recommendations from the LGA Peer Review
Corporate	Performance Reporting - Data Quality	To review processes in place to ensure performance data reported to senior management and members is accurate and verifiable. This will include testing a sample of reported performance measures for accuracy.
Corporate	RIPA Arrangements	To review arrangements in place to ensure compliance with the Regulation of Investigatory Powers Act.
Resources	Trading with Schools	Review of arrangements to ensure that the service offer is robust for commercialisation. The review will also follow up on known issues within the service.
Resources	Companies Governance Arrangements	Oversight and watching brief of governance arrangements in relation to Council Companies
Resources	Commercialisation Readiness	A review to assess the organisational readiness for commercialisation including commercialisation management systems.
People	OFSTED Improvement Actions - monitoring and review.	Review of the improvement board and assurances regarding progress and effectiveness of actions.
Growth and Regeneration	New Housing Company - Joint Venture	To review governance and monitoring arrangements in relation to the new Housing Company

Risk Management		
Corporate	Audit of Risk Management	Annual review to assess the maturity of risk management across the Council. The review will include follow up of previous audit reviews.
Corporate	CRR 5- Business Continuity Planning	To review the effectiveness of mitigating actions to manage the risk identified in the Corporate Risk Register and assess assurances in place relating to the risk.
Corporate	CRR - Risk Audit Q2	Selection of a risk from the Corporate Risk Register to review the effectiveness of mitigating actions and assess assurances in place relating to the risk.
Corporate	CRR - Risk Audit Q3	Selection of a risk from the Corporate Risk Register to review the effectiveness of mitigating actions and assess assurances in place relating to the risk.
Corporate	CRR - Risk Audit Q4	Selection of a risk from the Corporate Risk Register to review the effectiveness of mitigating actions and assess assurances in place relating to the risk.
Resources	Harbour Review	To review the management of key risks in relation to the Harbour Strategy included in the Corporate Risk Register
Growth and Regeneration	Homelessness	Specific coverage will be determined but could potentially include: - effectiveness of action in respect of the Key Commitment in the to betaken from the Council Business Plan in reducing the overall level of homelessness and rough sleeping. - Evaluation of how the Council complies with the Homelessness Code of Guidance for Local Authorities - How the Council ensures value for money is being achieved in the of Temporary, Bed and Breakfast and "out of district" Accommodation
People	Transition to Adult Services - Disabled Children	To review compliance with policy and best practice to ensure care provision continues to be effective.
People	Guardianship Role (power of attorney)	To review policy and processes to ensure the guardianship role is carried out effectively and within the interests of the service user.
People	DBS checks.	To review effectiveness of arrangements for obtaining and rechecking DBS status following implementation of new HR system.
Internal Controls		
Financial Controls		
Corporate	Certifications	A provision to undertaken grant and other certifications required by the Council.
Corporate	Capital Programme Financial Monitoring /	To review the effectiveness of capital programme and capital spend monitoring.
Corporate	Savings Realisation	To review arrangements in place to monitor delivery of the savings included in the medium term financial plan.
Corporate	Grant Funding Exit Strategies	To review the robustness of financial planning arrangements for when grant funding sources reduce or cease.
Resources	Treasury Management	Review to ensure that the Treasury Management function complies with best practice including loan and investment procedures and controls, cash flow controls, value for money, fraud and reconciliation controls. The review will include a review of bank line procedures and insurance arrangements relevant to this area.
Corporate	IR35	To review arrangements for ensuring that any 'off payroll' processing complies with HMRC rules for such engagements.
Resources	Facilities Management - Financial Management	Specific review of financial management, budgetary control and financial forecasting in this area.

Resources	Preparations for Making Tax Digital	To review the implementation and project plans in place to ensure that the Council is MTD compliant by October 2019.
Resources	VAT Arrangements	To review controls in place to ensure that VAT is correctly accounted for and information in HMRC returns is accurate and verifiable.
Resources	Payroll System control (I Trent)	Walkthrough tests on key payroll processes following implementation of new system (I Trent). The review will include
Resources	Litigation settlements	To ensure litigation claims are only paid in appropriate and valid circumstances
People	Care Debt	Time allocation to review Care Debt. The audit is yet to be fully scoped but could include areas such as avoidance/causes of debt, approach to debt recovery or bench-marking approaches with others.
People	Use of Education Support Grant - Contingency resource.	Contingency provision in this area - subject to further discussion with management to determine any possible audit coverage.
People	Schools Assurance	A provision to undertake themed control reviews at a selection of schools and any necessary LEA audit work.
Growth and Regeneration	Housing Stock - Rent Collection and Arrears Recovery	To review the control process for the management of income from the Council's housing estate and monitoring of rent arrears.
Growth and Regeneration	Financial Review of Park Cafes	To assess financial processes to ensure income is maximised and correctly brought to account.
Growth and Regeneration	Approval Process between BCC and WECA	To review the efficiency and governance arrangements of the Decision making timetables between WECA/Joint Committee and the Council in respect of relevant aspects of the Capital Programme.
Growth and Regeneration	Bristol Impact Fund	Review of how the Bristol Impact Fund of £3.7m to voluntary, community and charity bodies is governed and monitored for outcomes and effectiveness.
Growth and Regeneration	Car Parking Income	To review controls in place relating to non cash income collection in relation to car parking charges.

#### Commissioning and Procurement

Corporate	Procurement Analytics and targeted audit review.	Use of data analytics to determine a programme of targeted control reviews and detailed testing in the area of procurement.
Resources	CRR 24 - Procurement and contract management compliance	A review of the arrangements in place for awarding and managing of contracts. This will include a review of the effectiveness of risk mitigations included in the CRR. It was a new risk in the CRR at Q3 in 2018/19.
Resources	Supplier Checks and Supplier Resilience	To review the adequacy of due diligence arrangements for how prospective suppliers are checked, approved and set up and to review whether proper contractual and insurance arrangements are in place in the event of an incident that impacts upon the supply of a good/service.
Resources	Procurement - "off contract" spend.	Use of data analytics to review the extent of off contract spend and compliance with procurement regulations
Resources	Contractors - Application of Living Wage.	Open book review of a sample of contractors reviewing performance monitoring of contract and how robustly output is monitored.
People	Procurement Plans - Social Care	To review arrangements for Adult Care Commissioning.

#### VFM/Targeted Savings Identification

Adults Children and Education	Education – Home to School transport.	To determine if value for money is achieved in this area. The review will cover planning, processes and spend. (NB could also add the environmental cost of Home to school Transport planning).
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Adults Children and Education	SEND – case work processing	To review the efficiency of casework processing and gateways across the whole process. The review to include benchmarking approaches with others.
Growth and Regeneration	Garage Stock	Use of analytics to review the approach to management of garages owned by the council - particularly those not in use.
<b>HR and Asset Management</b>		
Corporate	Appointment of Interims and Consultants	To review the procedures and controls in place for the appointment of interim support to the Council. The review will include ensuring the approaches taken support value for money for the council.
Corporate	Security of Heritage Assets	To review the physical security of the Council's Heritage assets and ensure appropriate insurance is in place.
Corporate	Absence Management	To review the application and effectiveness of policies and processes in place to manage and minimise the impact of sickness absence.
Corporate	Organisational Improvement Plan	Monitoring and tracking implementation and effectiveness of the Key Actions within the Organisational Improvement Plan (launched in January 2019)
People	Children's Social Worker Recruitment and Retention	To review the mitigations in place to managing this key safeguarding risk.
Growth and Regeneration	Housing Stock Management - Response Repairs	To review that procedures and controls are in place to effectively manage and monitor the repairs and maintenance budget, that job costs are accurately recorded and accounted for.
Growth and Regeneration	Embedded Assurance - Asset Management System	Embedded Assurance approach to the project delivery of the implementation of a new system.
<b>Information Security/ICT</b>		
Corporate	Information Governance Board	Attendance at the Information Governance Board as a critical friend and for ongoing assurance.
Corporate	Future State Assessment Assurance	To provide assurance and critical friend role to the Board and the Council that the FSA Programme will deliver the required outcomes.
Corporate	Cyber Security (CRR 7)	Review of security, with reference to other assurance providers and watching brief on improvements made.
Corporate	IT and business resilience	To review the extent to which key services are resilient to IT outage should it occur.
Corporate	Information Governance and Security	To review the effectiveness of arrangements in place to ensure information security is fully considered in delivery of information management systems. The review will include governance arrangements for IT Management and Security including the role of the SIRO. The review will also examine information risk management processes including the alignment with corporate risk registers and audit risk consideration.
Corporate	Data Storage	To review the security and effectiveness of the data storage arrangements.
Corporate	Subject Access Requests	To review processes for the receipt, logging and dealing with subject access requests in line with requirements and timeframes.
Corporate	Data security breaches	To review processes for receiving , dealing, recording and reporting data security breaches.
Corporate	Privacy Impact Assessments	To ensure that arrangements have embedded effectively to provide assurance that the Council is compliant with requirements. The review will test the understanding of Privacy Impact Assessments.
Corporate	Records of Data Processing Activities	To ensure that arrangements have embedded effectively to provide assurance that the council is compliant with requirements. The review will test the completeness and robustness of ROPA's
Corporate	Information Security Practice	Review of Information Security Management System (ISMS), against ISO27001 best practice.

Growth and Regeneration	New Housing IT System - security and controls.	Review of IT access and processing permissions for key elements of the Housing Management System. The review will test the system controls for ensuring housing estate management processes are robust including housing management, void management, rent collection and repairs processes.
People	Compliance with NHS Data Security and Protection (DSP) Toolkit	A review of the Council's responses to the DSP Toolkit to determine any risks to compliance in this area.

#### Projects and Programmes

Corporate	General Allocation - Projects and Programmes (non Capital)	Allocation for assurance of project and programme governance. Either overview or allocation to specific projects as required.
Corporate	ABS Functions	Embedded Assurance approach to the project delivery. Key project which is due to commence in 2019/20
People	New Model for Education and Skills	Embedded Assurance approach to the project delivery. Key project which is due to commence in 2019/20
People	CRR 23 - Better Lives Programme.	Embedded Assurance approach to the project delivery. A key element of this review will include management of risks concerning delivery of savings.
People	Strengthening Families programme - Closure Phase	Embedded assurance of project closure and transition to business as usual including continue monitoring of deliverables.
People	People Major Systems Procurement	Embedded Assurance approach to the project delivery. Key project which is due to commence in 2019/20
Growth and Regeneration	Capital Programme Delivery - Allocation for review of Specific Projects	Allocation for embedded assurance over key capital projects - projects yet to be determined
Growth and Regeneration	Housing ITE System - Phase 2	Embedded Assurance approach to the project delivery. Key project which is due to commence in 2019/20

#### Counter-Fraud

##### Strategic Fraud Risk Management

Corporate	CIPFA Annual Fraud Survey	Benchmarking the Council against other Local Authorities in terms of fraud risks and responses.
Corporate	Transparency Reporting	Provision of information concerning fraud at the Council for upload to the web page in line with transparency requirements.
Corporate	Bribery & Corruption Risk Register	To review Bribery and Corruption risks and ensure appropriate mitigation is in place.
Corporate	Fraud Risk Register	To update fraud risk registers ensuring the organisation is clear on the fraud risks it faces and has effective mitigations plans in place
Corporate	Fraud Policy Review	Review of the Fraud Policy to ensure it remains relevant and in line with best practice.
Resources	Fraud Web Pages	Maintenance of web pages which provide advice/guidance to Council officers and awareness of fraud matters.

##### Fraud Prevention Work

Adults Children and Education	Pupil tracking requests	Provision for Investigations on behalf of People Directorate.
Adults Children and Education	Schools Fraud Health check	Development and roll out of a fraud health check for schools.
Corporate	Fraud awareness training	Contingency to use where need is identified (Housing, Customer services, Benefits)
Corporate	Data Analytics/ Data Hub	Enhanced use of data and development of a data hub in the prevention and detection of fraud.
Corporate	Money Laundering Risk Assessment	To identify key areas that require understanding of money laundering threats and liaise with the Money Laundering Reporting Officer to raise awareness in these areas.

Corporate	Social Housing Gateway Review (allocations)	To review control processes and procedures in place in allocation of Council housing.
Corporate	E Learning updates/management	Maintenance of fraud related e learning packages.
Growth and Regeneration	Key Amnesty	Campaign to encourage tenancy fraudsters to surrender their tenancy and raise awareness/encourage reporting of tenancy fraud.
Growth and Regeneration	Publicity and Fraud Awareness	To raise awareness of fraud matters using Corporate Communications and issue fraud alerts as appropriate.
Resources	Building Practice	A fraud prevention controls review in the area of building practice

#### Proactive Fraud Detection Exercises

Corporate	Fraud hotline management	Administration and management of Council Wide Fraud Hotline.
Corporate	GAIN	Provision to respond to enquiries from police and others agencies in the wider investigation of crime.
Corporate	Data Matching - NFI Output Review	Review of output from the mandatory national fraud initiative exercise
Corporate	Data Matching - NFI HMRC Pilot - data sets and output	Review of output from the pilot national fraud initiative exercise using HMRC data (test data set)
Resources	Enterprise pool cars/expenses - Fraud and Vfm review	Use of data analytics to identify unusual activity in this area and duplication. VFM analysis could also analyse cost of bookings not used and overall cost compared to paying mileage.
Resources	Analytics - Fiscal Fraud Module	Fraud testing of accounts payable systems using the fraud module of the accounting system.
Resources	Inappropriate use of IT (Basic analytics)	Use of analytics to identify the extent to which IT is used for inappropriate purposes.
Resources	CTR Casework	Investigation of potential Council Tax Reduction Fraud cases
People	Direct Payments	Allowance to both complete ongoing data analytics and to investigate the results. Also to undertake a sample of financial reviews annually.
Growth and Regeneration	Right to Buy Reviews	Testing to verify eligibility of applicants who apply to purchase their Council house.
Growth and Regeneration	Tenancy - Housing Applications	Testing to verify eligibility of applicants who apply for housing.
Growth and Regeneration	Blue Badge Contingency	Allowance to both attend some of the joint working exercises and investigate where required.
Growth and Regeneration	Council Funded Burials	Testing to determine the extent to which the Council is funding burials where costs should be met from other sources.
Growth and Regeneration	Tenancy Fraud - Multi-Storey Blocks	Identification and investigation of tenancy fraud cases targeting multi-storey blocks
Growth and Regeneration	Tenancy Fraud - casework	Identification and investigation of tenancy fraud cases.

#### Fraud Investigation

Corporate	Responsive Contingency	Contingency for investigation of fraud referrals to the team.
Growth and Regeneration	Benefit Fraud Casework	Single point of contact role for provision of information to the Department of Work and Pensions for their investigations into housing benefit fraud.
Growth and Regeneration	Land Registry Matching	Allocation to explore the possibility of data matching using land registry records in fraud prevention/detection.