

INTERNAL AUDIT DRAFT PLAN 20 21

Directorate	Name of Review	Potential Coverage
A. Audit and Assurance Plan		
Governance		
Corporate	Ethical Framework.	To review the effectiveness of the Council's Ethical Framework including Gifts and Hospitality.
Corporate	Equalities and Inclusion	To review the effectiveness of the Equalities and Inclusion Framework and impact of improvement plans.
Corporate	Partnership Working - Tracking of Outcomes	To review the effectiveness of processes in place within the Council to monitor the delivery of planned outcomes when working in partnership.
Corporate	Data Quality	To review the data quality policy and standards as well as determining the compliance with the relevant policy.
Corporate	Business Continuity	To review the business continuity framework, its effectiveness and compliance with it.
Resources	Group of Companies governance	To assess the effectiveness of the Council's arrangements for managing and controlling its subsidiaries.
Risk Management		
Corporate	Risk Management Review (Annual)	Annual review to assess the maturity of risk arrangement across the Council.
Growth and Regeneration	Homelessness	To review effectiveness of mitigations in place to address the increasing need for temporary accommodation.
People - adults	Adults Safeguarding	Process review to determine the efficiency of arrangements in place for care reviews.
People - Children	Serious Youth Violence and contextual safeguarding risk.	To review the impact and effectiveness of new mitigations in this area. This could include external research with partners to validate the assessment.
People - Education, Learning and Skills	SEND (Special Educational Needs and Disability)	To review improvements made following the previous years audit work
Resources	Health and Safety	To assess the effectiveness of the health and safety framework and conclude on whether reliance can be placed on assurance obtained through engagement with services.
Resources	Claims Handling	To review the effectiveness of the Insurance Claims Handling processes in ensuring that claims are only paid in appropriate and valid circumstances.
Financial Control and Value for Money		
Growth and Regeneration	Affordable Housing Supply/Grants to Registered Housing providers	To review the robustness of grant allocation processes in ensuring that allocations are in line with policy and where funding is provided, affordable housing is delivered as agreed.
Growth and Regeneration	Car Parking Income	To review the arrangements in place for collection and accounting of cash income from car parking.
Growth and Regeneration	Rent Collection	To review arrangements in place to maximise the collection of rental income from the Council's Housing estate. This will include a follow up of agreed action from the 2019/20 review.
Resources	Making Tax Digital	To review the progress towards Making Tax Digital.
Resources	Bristol Register Office	To review the adequacy and effectiveness of the financial and management controls in place.
Resources	Accounts Payable	To review control procedures for ordering, receipt and payments for goods and services. Assessing the extent to which those procedures are compliant with financial regulations and ensure that expenditure is valid, authorised and for goods/services received by the Council.
Resources	ABW Systems	To assess the adequacy and appropriateness of system set up including user access, authorisations and reporting
Resources	Accounts Receivable	To review control procedures for invoicing, receipt and monitoring of income due to the City Council.
Resources	I Trent - Payroll Controls	To review the effectiveness of key payroll control processes following implementation of the new payroll system.
Resources	Commercialisation	To review the adequacy and effectiveness of the management arrangements in place for the successful delivery of the Council's commercialisation agenda.
People - Education, Learning and Skills	Schools Programme	Scope to be determined dependant upon outcome of DfES consultation on Internal Audit requirements. Potentially the review may focus on schools at financial risk or establishments with ongoing funding concerns.
People	Care Debt	To review the appropriateness of processes focusing on areas such as avoidance/causes of debt, approach to debt recovery or bench-marking approaches with others.
People - Children	Home to School Transport	To determine if value for money is achieved in this area. The review will cover planning, processes and spend.
HR and Asset Management		
Corporate	DBS Checking	To review the adequacy and effectiveness of procedures for completion and recording of DBS checks
Growth and Regeneration	Response Repairs	To review the effectiveness of arrangements in place to mitigate contractor risk as well as following up on the previous report.
Information Governance and IT		
Growth and Regeneration	Housing IT System Upgrade (security and controls testing)	To test security and general controls in assessing whether known weaknesses have been addressed by the system upgrade.
People	NHS Tool kit checking	To complete spot checks required for compliance with the NHS toolkit. The toolkit must be submitted to demonstrate effective information security arrangements are in place when using NHS data.
Resources	Information Security Management System Compliance Audit Work	To assess the Council's compliance with the Information Security Management Standard as well as supporting the development of an effective framework.

Resources	GDPR - Phase 2	To review the general compliance with GDPR compliance and supporting the improvement work programme.
Resources	Information Management Strategy	To review progress towards the development of an effective information management strategy for the Council.
Resources	IT Transformation Programme	To continue embedded assurance work in supporting the successful delivery of the programme.
Resources	Azure environment	To undertake a technical audit to review the security and resilience of the new Azure environment.
Resources	IT Resilience	To assess the resilience of the Council's IT environment in supporting delivery of Council services
Resources	Cyber	To review the effectiveness of arrangements for managing the Cyber risk as well as determining the adequacy of assurance arrangements.
Projects and Programmes		
Corporate	Programme Assurance	Provision for embedded assurance to support successful delivery of key programmes and projects on a sample basis
Corporate	Project Management Framework	To assess the effectiveness of the Programme Management Framework and conclude on whether reliance can be placed on assurance obtained through engagement with services.
Growth and Regeneration	Capital Projects	Provision for assessing the effectiveness of arrangements in place for ensuring successful delivery of capital projects on a sample basis
People - Adults	Better Lives programme	Embedded assurance including benefits realisation.
Growth and Regeneration	City Leap	Embedded assurance to support the successful delivery of the programme.
Growth and Regeneration	Smart City	Embedded assurance to support the successful delivery of the programme.
Growth and Regeneration	Temple Island	Embedded assurance to support the successful delivery of the programme.
Commissioning and Procurement		
Corporate	Procurement Regulations Compliance and Effectiveness	To review the compliance and effectiveness of the new Procurement rules
Corporate	Contract Management	To assess the progress in strengthening the Council's contract arrangements to ensure delivery of value for money services.
Corporate	Commissioning (All Directorates)	To review the adequacy and effectiveness commissioning arrangements across the Council. Risk based sampling across the three directorates
B. Consultancy/Advisory Programme		
Corporate	Annual Governance Statement 1920	Annual governance review co-ordination and Annual Governance Statement preparation on behalf of the Council.
Corporate	Annual Governance Statement 2021	Annual governance review co-ordination and Annual Governance Statement preparation on behalf of the Council.
G&R	Climate Emergency/Zero Carbon Strategy	Supporting the development of effective governance and delivery framework that enable the Council to deliver its commitment in this area.
Resources	Financial Management Code	To review the Council's readiness to comply with the new Financial Management Code
Corporate	Assurance Mapping	To identify and document key sources of assurance across a number of business areas and determining the level of reliance that can be placed on them.
People - Public Health	Community Safety/ 'Keeping Bristol Safe'	Review of new Community Safety/ 'Keeping Bristol Safe' model following changes in management, staffing and partnership arrangements. To focus on whether the model has embedded and statutory duties and functions are adequately covered.
People - Public Health	Public Health Assurance Dash Board	To advise on the effectiveness of a new finance and performance 'Dash Board' model put in place to provide assurance that statutory functions are operating effectively.
Resources	Accounts Close Down	To provide advice on the effectiveness of processes and adequacy of year-end preparedness for closing the financial accounts.
Growth and Regeneration	Asset Management Plan	To provide support and advice on the development of the Asset Management Plan.
Corporate	Information Governance Board	Advisory role on the Information Governance Board.
Corporate	Sharepoint - Administration and security controls	To provide advice and support on system administration and access controls of the new document management system.
C. Counter Fraud Programme		
Strategic Fraud Arrangements		
Corporate	Transparency Reporting	Provision of information relating to fraud in line with transparency reporting requirements
Corporate	Whistleblowing management	Co-ordination, management and reporting of whistleblowing reports received. This will include provision of reporting procedures, monitoring and reporting of cases as well as raising awareness through training and briefings.
Corporate	Assurance Mapping - Fraud Universe	Mapping assurances for the Council key fraud risks.
Corporate	Bribery Risk Assessment	Assessing and recording the key bribery and corruption risks to the council.
Corporate	CIPFA Annual Fraud Survey	Benchmarking the Council against others in terms of fraud risks and responses.
Fraud Prevention and Awareness		
Corporate	Fraud Hub Implementation and Benefits Delivery	Enhancing the use of data by development of a fraud 'hub' to prevent or detect fraud against the Council.
Corporate	Criminal Finance Act	Awareness raising.
Corporate	Web & Source pages - updates	Updating policies, guidance and communications in relation to fraud matters.
Corporate	Recruitment fraud checks	Review of process and guidance for Managers on how to prevent/detect recruitment fraud - including sample check.
Corporate	Fraud publicity and awareness raising	Allocation for publicity re counter fraud initiatives and investigation outcomes.
Corporate	Fraud awareness training (General)	Training for colleagues working in key fraud risk areas as required.
Growth and Regeneration	Engagement with Registered Provider	Liaison and engagement of registered providers in tackling tenancy fraud.
Growth and Regeneration	Right to Buy Checks	Checking of all Right to Buy applications for possible fraud.
Growth and Regeneration	Housing Application - IP Address Check	Using IP addresses to identify Housing application bids outside of the country.
Growth and Regeneration	Tenancy fraud awareness training	Training for Housing Advisors or other Housing employees as required.
Fraud Detection		
Corporate	NFI - Main Download and Output review	Download of data and review of output from the mandatory national fraud initiative exercise
Resources	NFI- Local Tax Single Person Discount (SPD) and Output review	Download of data and review of output from the mandatory national fraud initiative exercise
Resources	Accounts Payable - Fraud checks	Review to focus on intentional job splitting to avoid authorisation levels and bank mandate changes.
Resources	Procurement card - sample checks	Regular checks to confirm validity of spend on procurement cards.
People	NFI - school participation	Work to encourage wider participation in national fraud initiative
People	Direct Payments - Sample of Financial Reviews	Sample of checks of Direct Payment monies and how used, following profiling work.
People	Guardianship Payments Testing	Testing for payments continuing when guardianship arrangement has ceased.

Growth and Regeneration	Tenancy Fraud Casework	Identification and investigation of tenancy fraud cases.
Growth and Regeneration	NFI - Registered provider participation	Work to encourage wider participation in national fraud initiative
Growth and Regeneration	Multi Storey Block exercises	Identification and investigation of tenancy fraud cases targeting multi-storey blocks
Growth and Regeneration	Housing System - Fraud Testing	Testing for possible exploitation of known control weaknesses.
Fraud Investigation		
Corporate	Gain checks	Provision to respond to enquiries from police and others agencies in the wider investigation of crime.
Corporate	Responsive work contingency	Contingency for investigation of fraud referrals to the team.
Resources	Benefit casework	Single point of contact role for provision of information to the Department of Work and Pensions for their investigations into housing benefit fraud.
Resources	CTR casework	Investigation of potential Council Tax Reduction Fraud cases
People	Pupil Tracking Requests	Provision for Investigations on behalf of People Directorate.
Growth and Regeneration	Blue Badge investigation	Allowance to investigate where required for service exercises targeting this area.