

## INTERNAL AUDIT DRAFT PLAN 20 21

Directorate	Name of Review	Potential Coverage
<b>A. Audit and Assurance Plan</b>		
<b>Governance</b>		
Corporate	Coronavirus Response Assurance	Embedded assurance over the emergency arrangements to support the effective response to the current pandemic.
Corporate	Strategic Planning	To review the approaches being taken to assess and plan for the impact of the coronavirus pandemic on strategic objectives.
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.
Resources	Group of Companies governance	To assess the effectiveness of the Council's arrangements for managing and controlling its subsidiaries.
<b>Risk Management</b>		
Corporate	Risk Management Review (Annual)	Annual review to assess the maturity of risk arrangement across the Council.
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 - adults	Care Homes - Supplier Resilience	To review approaches being taken to mitigate supply chain risk in this area.
People - Education, Learning and Skills	SEND (Special Educational Needs and Disability)	To review improvements made following the previous years audit work
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.
<b>Financial Control and Value for Money</b>		
Corporate	Financial Sustainability	To review the approaches being taken to mitigate the financial impacts of coronavirus on the short and long term financial sustainability of the Council.
Resources	Coronavirus - Post Event Testing	Provision for testing compliance with policy changes in areas where emergency measures have been implemented.
Corporate	Certifications and Grant Assurance	To review and test compliance with grant or other conditions and certify conditions have been met.
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.
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	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.
<b>HR and Asset Management</b>		
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.
<b>Information Governance and IT</b>		
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.
Resources	Information Security Management including Cyber security.	To assess the Council's compliance with the Information Security Management Standard as well as providing assurance on the adequacy and effectiveness of arrangements for managing cyber risks.
Resources	GDPR Compliance	To review the general compliance with GDPR.
Resources	IT Transformation Programme	To continue embedded assurance work in supporting the successful delivery of the programme.
Resources	IT Resilience	To assess the resilience of the Council's IT environment in supporting delivery of Council services
<b>Projects and Programmes</b>		
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.
<b>Commissioning and Procurement</b>		
Corporate	Procurement Regulations Compliance and Effectiveness	To review the compliance and effectiveness of the new Procurement rules including temporary amendments as a result of coronavirus.
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>B. Consultancy/Advisory Programme</b>		
Corporate	Coronavirus Response - Liaison and Advice	Annual governance review co-ordination and Annual Governance Statement preparation on behalf of the Council.
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.
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.
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.
<b>C. Counter Fraud Programme</b>		
<b>Strategic Fraud Arrangements</b>		
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.
<b>Fraud Prevention and Awareness</b>		
Corporate	Emergency Response - Fraud Risk Assessment and policy procedural review	To assess the risk of fraud resulting from the coronavirus pandemic and the distribution of significant values of government support to business and individuals.
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	Tenancy fraud awareness training	Training for Housing Advisors or other Housing employees as required.
<b>Fraud Detection</b>		
Resources	Emergency Response - Business Grant Fraud Checking	Pre and post payment fraud checking of business grant disbursements.
Corporate	Emergency Response - Post Event Fraud Testing	Provision for additional fraud testing of government and council support to businesses and individuals
Corporate	NFI - Main Download and Output review	Download of data and review of output from the mandatory national fraud initiative exercise
Corporate	NFI - Main Output Review	
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	NFI - Local Tax SPD Output Review	
Resources	Accounts Payable - Fraud checks (increased)	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	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	Multi Storey Block exercises	Identification and investigation of tenancy fraud cases targeting multi-storey blocks
<b>Fraud Investigation</b>		
Corporate	Gain checks	Provision to respond to enquiries from police and others agencies in the wider investigation of crime.
Corporate	Responsive work contingency (increased)	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.