

Internal Audit Plan and Priorities (marked in green)

Directorate	Gov, Risk or Internal Control Area	Name of Review	Rationale
Corporate	Governance	Annual Governance Statement 2021	Annual governance review co-ordination and Annual Governance Statement preparation on behalf of the Council.
Corporate	Governance	Annual Governance Statement 2122	Annual governance review co-ordination and Annual Governance Statement preparation on behalf of the Council.
Corporate	Governance	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	Governance	Covid Recovery	Assess the adequacy and effectiveness of the Councils' Covid recovery plans
Corporate	Governance	Covid Lessons Learnt	Assessing how the lessons learnt from Covid are impacting the Council's medium to long term planning and determining whether appropriate changes have been made to the governance framework.
Corporate	Governance	Covid Grants	To review the adequacy and effectiveness of overall arrangements for administering Covid related grants
Corporate	Governance	Management Action Tracking	Provision for following up agreed management actions through Pentana Audit
G&R	Governance	Climate Change	Assessing the governance arrangements and the progress towards delivering the Council's commitment in this area.
People	Governance	Schools Audit	Provision for school audits on a sample basis
Resources	Governance	Annual Review of Whistleblowing	Independent review of the effectiveness of the Council's Whistleblowing arrangements
Resources	Governance	Group of Companies governance	To assess the effectiveness of the Council's arrangements for managing and controlling its subsidiaries.
Resources	Governance	Financial Management (FM) Code	Compliance with the FM Code. This is a key part of the Council's governance and will be reflected in the Annual Governance Statement.
People	Governance	Public Health	Effectiveness of key management controls including strategic alignment with Council priorities
Corporate	Risk Management	Risk Management Annual Review	Annual review to assess the maturity of risk arrangement across the Council.
Corporate	Risk Management	Assurance Mapping	To identify and document key sources of assurance across the Council's second lines of defence and determining the level of reliance that can be placed on them.
People	Risk Management	Safeguarding - Children	The Council has a legal safeguarding duty and this is an inherently high risk area. Reviewing adequacy and appropriateness of safeguarding arrangements.
People	Risk Management	Risk Review - Serious Youth Violence and Contextual Safeguarding	To review the impact and effectiveness of new mitigations in this area. This could include external research with partners to validate the assessment.
Corporate	Risk Management	Covid Risk Assurance	Provide assurance on the effectiveness of arrangements for managing Covid related risks
Corporate	Risk Management	Health and Safety	Provide assurance on the effectiveness of the new framework for managing health and safety risks across the Council.
Corporate	Financial Control	Income	Review controls around invoice raising and collection of income due.
Corporate	Financial Control	Grant Certifications	Grant certifications and assurance over compliance with grant conditions
Corporate	Financial Control	Scheme of Delegation	Assess the compliance with the Finance Scheme of Delegations for Officers
G&R	Financial Control	Housing Revenue Account Management	Assess the effectiveness of the management arrangements for the HRA
People	Financial Control	Direct Payments	This is a significant area of financial spend with a real risk of abuse. Previously assessed as requiring improvement. Need to assess progress and effectiveness of new processes and management controls.
People	Financial Control	Adult Social Care Transformation Programme	A significant programme set to deliver the key outcomes and savings. Links to the Adult Social Care Transformation Programme strategic risk.
People	Financial Control	Budget, Financial Performance and Reporting	Significant high-risk area. End to end review required.
Resources	Financial Control	Debt Management	Adequacy and effectiveness of debt management policies and procedures across the Council.
Resources	Financial Control	Bristol Register Office	To review the adequacy and effectiveness of the financial and management controls in place.
Resources	Financial Control	Key Financial Systems Analytics	Continuous and real time monitoring and auditing to support the business and proactive counter fraud work.

Corporate	HR and Asset Management	DBS Checking	Effectiveness of processes for undertaking DBS checks and compliance with key procedures
Resources	HR and Asset Management	IT Asset Management	Adequacy and effectiveness for managing and controlling IT assets
Resources	HR and Asset Management	Workforce Management	Adequacy and effectiveness of workforce management arrangements taking into account new ways of working arising from the Covid pandemic.
Resources	HR and Asset Management	Facilities Management	A key function undergoing significant transformation with inherent financial, regulatory and reputational risks. Need to assess the effectiveness of the control and risk environment.
Resources	Information Security	Information Security Management System	A new Information Security Management System is being introduced so need to review effectiveness in managing the Council's Information Security risks.
Corporate	Information Security	Information Asset Governance	Assessing compliance with Information Asset Owner roles and responsibilities
Resources	Information Security	Information Security	Independent examination of the Council's information security system to identify vulnerabilities in the IT infrastructure, verify security controls and test compliance with regulatory requirements.
Corporate	IT	IT systems	Review sub systems for fitness for purpose and use of work arounds.
Resources	IT	Digital Transformation Programme Embedded Assurance	Embedded assurance to support the successful delivery of the programme.
G&R	IT	Housing IT system controls review	To test security and general controls in assessing whether known weaknesses have been addressed by the system upgrade.
Resources	IT	IT Risk Assessment	To assess the IT environment to identify key risks to be prioritised for assurance in the current year.
Resources	IT	IT Risk Assurance	Provision for specific IT reviews informed by the detailed IT risk assessment scheduled for April 2021.
Corporate	Procurement and Contract Management	Procurement	Significant annual spend circa. £600m per annum. Assessment of overall compliance with the new Procurement Rules effective from January 2020.
Resources	Procurement and Contract Management	Strategic review of Contract Management and operational delivery.	Significant number of large contracts with high value. A new Contract Management System and supporting framework are due to go live in May 2021. Assessment of the adequacy and operational impact of the new contract management module.
People	Procurement and Contract Management	Adult Social Care Commissioning	Significant annual spend. To review the effectiveness of commissioning which is key to delivery of quality outcomes and achievement of key priorities
G&R	Projects	Capital Projects Governance	Assess the effectiveness of governance arrangements for the capital programme as a whole including arrangements for strategic partnering.
G&R	Projects	Capital Projects Assurance	Provision for assessing the effectiveness of arrangements in place for ensuring successful delivery of capital projects on a sample basis
G&R	Projects	Capital Projects Embedded Assurance	Embedded assurance to support the successful delivery of key projects on sample basis as delivery of successful projects is key to the achievement of Council priorities.
Resources	Projects	Change Programme	Significant number of projects and programmes run to support the delivery of core business objectives and in some cases delivery of financial savings.
Corporate	VFM	Financial Sustainability	Links to the overall achievement of financial plans for the Council and is central to the overall business plan. Links to the Financial Sustainability strategic risk. This is also a key line of enquiry for the External Auditor's value for money conclusion.
Corporate	VFM	Value for money	An important line of inquiry for External Audit so detailed in year work to review the effectiveness of arrangements for (i) improving economy, efficiency and effectiveness and (ii) informed decisions and proper management of risks.
People	VFM	Special Educational Needs and Disability (SEND)	SEND is a corporate risk with significant reputational impact so need for assurance over key processes.
Counter Fraud			
Corporate	Fraud - Prevention	Covid Grant Checking	Continued pre and post payment fraud checking as required
Corporate	Fraud - Prevention	Fraud Hub	Continued work to develop a regional fraud hub for fraud prevention and early detection.
Corporate	Fraud - Prevention	Fraud Risk Assurance Mapping	To identify and document key sources of assurance in relation to the areas of highest fraud risk and determining the level of reliance that can be placed on them
Corporate	Fraud - Prevention	Declarations of Interest, Gifts and Hospitality	Reviewing and testing the robustness of arrangements in these areas to prevent employee fraud or
Corporate	Fraud - Prevention	Fraud Awareness	Variety of exercises to raise awareness of fraud issues across the Council
Corporate	Fraud Investigation	Fraud Investigation	Provision for investigation of fraud referral from internal and external sources

Corporate	Fraud Investigation	Gain Checking	Working with other agencies to provide information in support of wider crime prevention.
G&R	Proactive Fraud Detection	Blue Badge	Working with the service to identify and investigation blue badge fraud
Corporate	Proactive Fraud Detection	Accounts Payable Forensics	Ongoing analytics across accounts payable using ABW module designed to identify unusual transactions and potential fraud.
Corporate	Proactive Fraud Detection	National Fraud Initiative	Review and investigation of output from the national data matching exercise - a mandatory exercise which sees core data set matched across local authorities through the UK.
Corporate	Proactive Fraud Detection	Procurement	Programme of work to develop and deliver and approach to procurement fraud detection and testing.
People	Proactive Fraud Detection	Social Care including Direct Payments and Guardianships	Targeted testing in these key fraud risk areas.
Resources	Proactive Fraud Detection	NDR	Targeted testing in these key fraud risk areas.
Corporate	Proactive Fraud Prevention and Detection	Tenancy Fraud	Continued work to prevent, detect and pursue tenancy fraud with a view to ensuring housing stock is available for those with a genuine need.
Corporate	Strategic Fraud	Policy Reviews	Review of fraud related policies to ensure updated as required
Corporate	Fraud- Prevention	Whistleblowing	Provision for overseeing, management, monitoring and reporting of whistleblowing.