

Appendix 1 - Draft Internal Audit Plan 2021/22

Audit Area	Proposed Scope/Audit Work	Proposed Timing	Estimated Budget (Days)
Core Assurances & Cross Cutting			
Governance			
General Governance Work	To include co-ordination of Annual Governance Statement and production of Audit Committee / SLT reports.	Ongoing	60
Assurance Work			
General Assurance Work	Advice and Consultancy, Audit Plan Management, Follow up of recommendations and Counter Fraud Support.	Ongoing	80
Grant reviews	To include ongoing Troubled Families review and any other grants arising during the year that require audit review / sign off. Also consideration required for COVID specific grants.	As need arises	
Compliance Work			
Key financial audits	Ongoing compliance work for key financial areas as a rolling programme of work.	Q1-3	30
Risk			
Risk & Assurance Mapping	Identifying ongoing or planned work across services that provide additional assurances.	Ongoing	160
Joint Counter-Fraud Work	Increased Internal Audit and Counter-Fraud collaboration.	Ongoing	
Contingency allowance and provision for assurance work on emerging risk		As need arises	
Opportunities			
Cross Cutting (Children's & Adults): Post Implementation Review of Liquid Logic	To identify possible compliance issues and realisation of benefits of new system. Review of success and efficiency of workflows within system.	Q1	60
Shared Service: Procurement	To review processes following on from limited assurance report issued in 19/20.	Q3	
Shared Service: Contract Management	Review of contract management and monitoring arrangements based on a risk based sample selection.	TBC	
Place			
Neighbourhoods: Parking	Cash management and reconciliation of income.	Q2	50
Neighbourhoods: Highways Services	Review of service risks and controls.	Q3	
Neighbourhoods: Planning	Review of service risks and controls.	Q4	

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Communities			
Children's: SEND	Review of high risk areas within SEND. To include SEND Transport and consideration of EHCP process.	Q2/3	220
Children's: Youth Justice Service	To consider processes in preparation for first annual self-assessment and anticipated youth justice inspection.	Q2	
Children's: School audit programme	Rolling triennial programme of maintained schools audits and bought-in Health Checks.	Ongoing	
Adults: Safeguarding Adults	To assist in preparation for peer review.	TBC	
Adults: Direct Payments	To ensure that recommendations implemented as a result of 19/20 audit have mitigated the risks and the controls are effective.	Q1	
Adults: Continuing Health Care	To consider VfM and review processes since this is an area of increasing cost pressures.	Q2	
Housing: Compliance work	Focus on data management and recording, reliance on performance data and decision making as a result. Scope to be reviewed and agreed.	Q1/2	
Housing: Service Changes	Compliance with legislation for service charges to tenants and leaseholders.	Q3	
Housing: Property buy-back	HRA and regeneration property buy back – to ensure this is carried out correctly.	Q4	
Connections			
Shared Service: ICT	ICT work to be scoped following ongoing security risk assessments.	Ongoing	40
Total Audit Plan (Days)		700	