Appendix 2: Revised Internal Audit Plan 2022/23

Area	Status update for Corporate Governance Committee	Assurance sought	Type	Audit Type	New Corporate Plan / Priorities /Key Actions
Core Financials					
Main Accounting System	Q2 completed Q4 – April 23	*Are key financial controls still operating as they should be and are they still effective?*	Financial	Key Financial Controls	
Creditors / Accounts Payable	Q2 completed Q4 – April 23	*Are key financial controls still operating as they should be and are they still effective?*	Financial	Key Financial Controls	
Debtors / Accounts Receivable	Q2 completed Q4 – April 23	*Are key financial controls still operating as they should be and are they still effective?*	Financial	Key Financial Controls	
Council Tax / NNDR	Q2 – not started Q4 – April 23	*Are key financial controls still operating as they should be and are they still effective?*	Financial	Key Financial Controls	
Housing Benefits Creditors & Debtors	Q2 completed Q4 – April 23	*Are key financial controls still operating as they should be and are they still effective?*	Financial	Key Financial Controls	

Other Assurance Areas

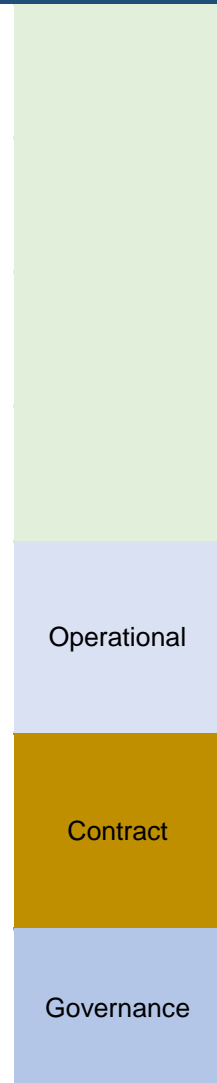| Assurance Area	Status	Query/Question	Category	Approach	Outcome
Enforcement Policy 21.22 b/f	Completed /closed				
S.106 Agreements 21.22 b/f	Completed / final report awaiting sign off by Service				
IT Audit - Shadow IT 21.22	Completed / final report awaiting sign off by Service				
IT Audit - Contract Management 21.22	Completed / final report awaiting sign off by Service				
Payroll	Completed /closed	*what assurance in this process after staff change and new system introduced?*	Operational	Risk-based systems , cyclical scope	
Social Value in Procurement	Completed fieldwork and findings discussed. Report not yet issued	*Is social value embedded into our Procurement activities across Council?* *Is there adequate awareness to fufil this?*	Contract	Risk-based systems	Enhancing employment opportunities and supporting businesses. Key Action
Information Governance: Information Security Training & Awareness	Deferred as known that training not controlled. Mandatory training now actioned via R&C group action.	*Are we ensuring all staff receive appropriate info security /DP training and is compliance and oversight in place?*	Governance	Risk-based systems	

Suggested an audit to take place 23.24 to give assurance

Planning /Development Control

Mgt do not envisage any value in auditing at this time due to ongoing work to change the service and cannot facilitate any consultancy work with IA. Audit proposed that an 'Improvement Plan' is shared and IA can next year monitor the progress made to implementation and delivery. Mgt has agreed that this is the most valuable course of action and agreed to provide a Plan end Oct.

Are planning conditions appropriate?

Operational   Risk-based systems

Corporate Programme Delivery

Under consideration - compliance with the new PM governance process. (Programme Manager concern 5 projects are not compliant - no visibility for extensive period time.)

Director advises no value in carrying out this review. IAM proposed to carry out work to verify, fact-check the info stated by the PDM to provide independent evaluation of governance over all projects.

Possible desktop compliance audit to see if all projects are

Are our projects/project sponsors complying with the governance processes, to ensure projects are delivered? and are they working appropriately (including are they proportionate or not adjustment)

Projects   Process assurance
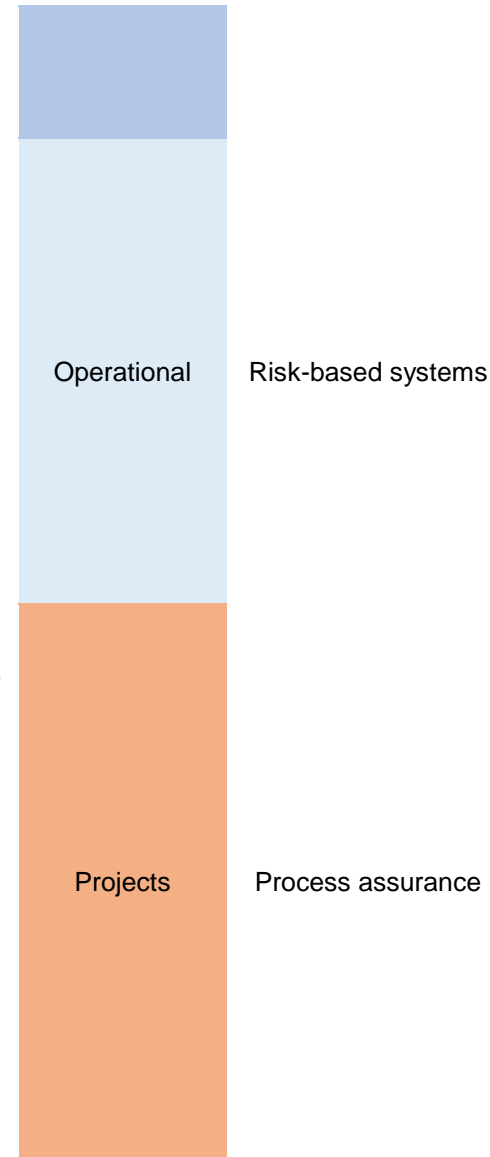
visible and going through the governance process.

KPI Planning results

Completed / final report awaiting sign off by Service

Are KPI results robustly and reliably calculated? (Time taken reporting, extensions to time limits.)

Operational   Probity

Risk Management

Proposed that a review will be carried out based around a toolkit to evaluate what is in place and operational and any process gaps.

(Suggested that a RM review against toolkit could be carried out by Risk Officer on a self-assessment type assurance basis and provided to IA.)

Is the Risk Management process in place and is it appropriate and working effectively? Is sufficient information presented to Corporate Governance Committee?

Governance   Process assurance

|				

Establishment Management (Staffing)
  - Starters & Leavers
  - Recruitment
 	
  - Establishment control (ghost employees)
	Establishment control was included within Payroll audit (ghost employees element reviewed).
	
	Starters/leavers – consultancy/advice basis to HR who are reviewing their process.
		Is there control mechanism for checking that the finance for a post is secured before a recruitment begins?
		
		can we be sure that only our agreed establishment is paid (and assurance that this is regularly checked)?
			Operational	Risk-based systems

Managing Absence (follow up)	Completed	*Is sickness recording and monitoring now being carried out correctly and effectively, especially as now have new system?*	Operational	Follow-up
Small Works Contract (follow up)	To be carried out but audit actions have not been implemented, so audit may need to be deferred until 23.24.	*Have the actions been introduced and working effectively, any further action needed?*	Contract	Follow-up
New CIPFA Financial Management Code	Fieldwork started but is now being done in conjunction with a self-assessment review carried out with Finance.	*is there key assurance in compliance with this Code - Financial control of budget setting, review , etc.; S.151 Action Plan.*	Financial	Compliance review
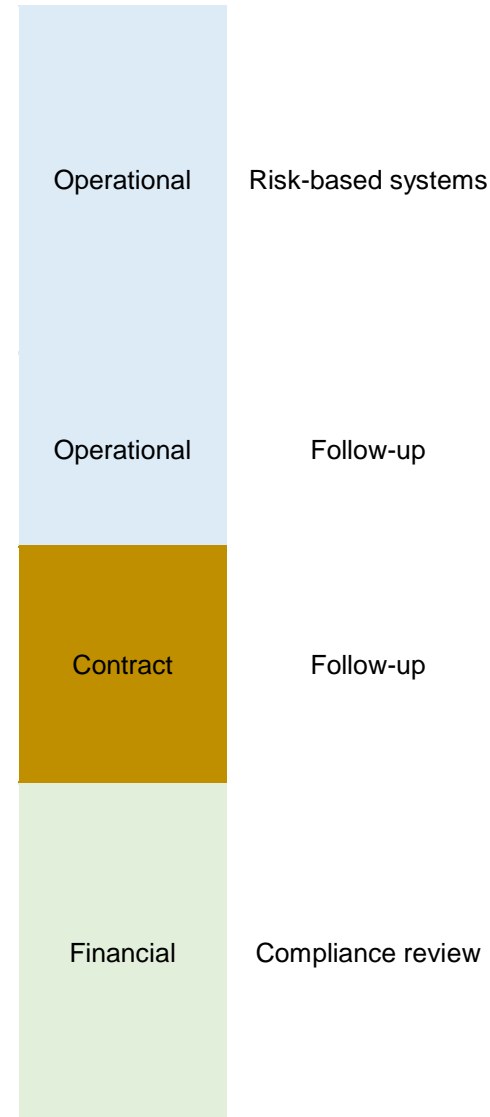
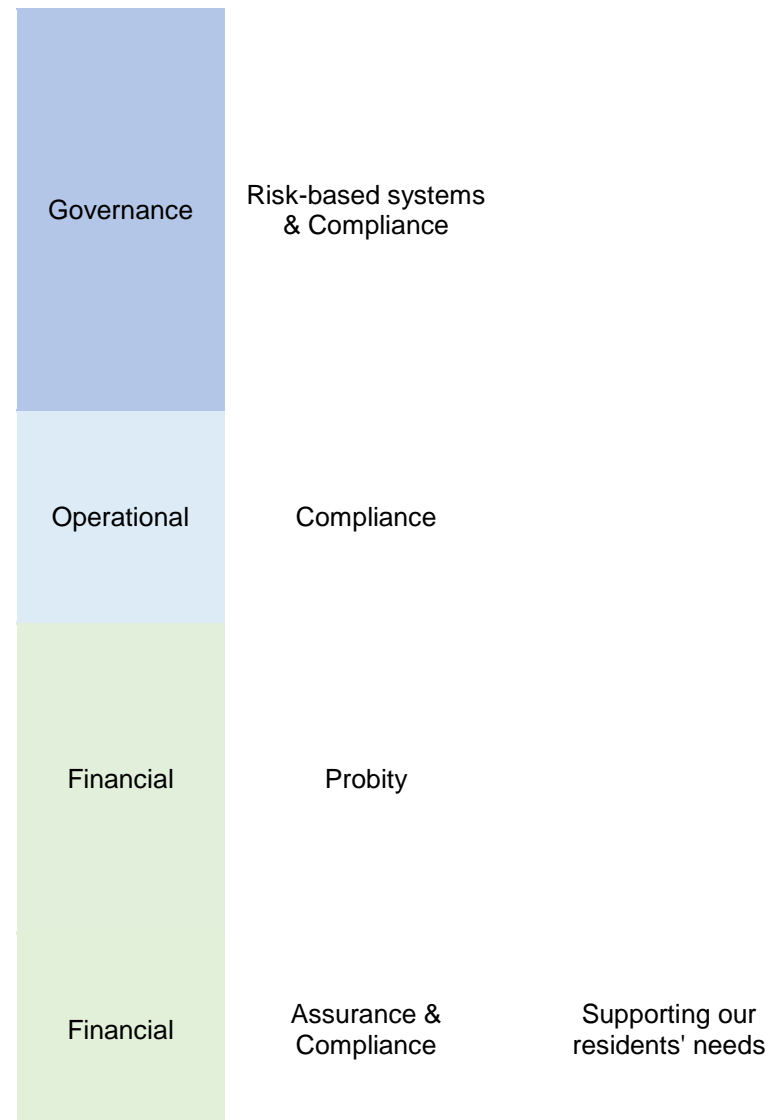|				
Information Governance: Data Protection	This was deferred for decision once the 100 day healthcheck report was available. This served as a Service self assessment which reviewed all areas. Presented findings and an improvement action plan was agreed. Proposed that IA reviews progress and implementation against this action plan in 23.24?	*Is the Council data protection compliant across all Services?* *Is training & awareness sufficient?*	Governance	Risk-based systems & Compliance
HMOs	Lite touch review – auditor has already asked confirmatory questions of the Service. Testing may take place dependent on resources available.	*Do we maintain an appropriate register for HMOs as required by statute?*	Operational	Compliance
Purchasing Cards	Fieldwork completed/ report not yet discussed/issued completed	*Are cards used appropriately/economically and not to circumvent the controls mechanisms of the purchase ordering system?* *Was purchasing during lockdown and working from home still appropriate spending and adequately controlled?*	Financial	Probity
DFG Certification to County	**ADDED** - Completed and declaration submitted	*To carry out testing and provide Certified declaration to County on our DFG spend.*	Financial	Assurance & Compliance

Supporting our residents' needs

Covid grant declarations by IAM	**ADDED** - Completed and declaration submitted x 3	*Review and declarations to central govt that funding has been spent in accordance with grant conditions.*	Financial	Assurance & Compliance
Shared Service cost allocation	**ADDED** - started	*Is there reasonable assurance that all costs are included and appropriately recharged/allocated to 3Cs (not just ICT but Legal and BC too)?*	Operational	
Market Towns Programme (specific focus St Neots Master Plan)	**ADDED** - proposed by PFH. Currently enquiring whether external report can be used as assurance. Internal Audit to review the findings and improvement actions.	*Suggested probity review on expenditure within St.Neots project and specifically awareness over use of consultants.*		Enhancing employment opportunities and supporting businesses.
Fleet Management : Fuel Purchase & Usage	**ADDED** – started	*Given recent world events and impacts on fuel demand and costs, is the Council protecting itself as best it can in preparedness for the risks against fuel demand to ensure operational impact is minimised?* *To also consider controls around the usage of fuel cards and the physical safeguarding of fuel as a valuable asset.*	Operational	

Leisure - Discounted Memberships

ADDED - approved for addition

Are our discounted memberships and their 'reduction of income' providing value by incentivising people to join and creating retention value?

Are the discounts based on sound business calculations, are they viable, correctly applied and are they reviewed and monitored for compliance by the member?

Operational

Risk-based systems & Compliance

Supporting our residents needs. Key Action 3 - supports low income families
&
Strengthening our communities

Reserve Audits:

Facilities Management

How are we commissioning work and letting our building security contracts?

Are control mechanisms in place for ensuring building security for multi-occupancy sites?

Operational

Asset Management

Suggested by Administration. Mgt - no resource to facilitate as Manager leaving/replaced. Risk level needs to be assessed by RM process to assure IA

Operational

Scheme of Delegation   **ADDED**

Are decisions being approved by the correct committees and are officers acting within their delegated powers only?

Governance

Carbon management - Data Quality	**ADDED**	*to quality assure carbon data management and delivery of key environmental projects.* *also undertake a Strategy review once in place* *.*	Carbon management - Data Quality