

APPENDIX A: REVISED PROPOSED INTERNAL AUDIT (IA) PLAN FOR 2020/21

This table sets out the proposed audits for 2020/21 and those to be deferred. Those *underlined in italics* are new from those that were to be presented to the March 2020 Audit and Governance Committee.

Audit	Audit Sponsor	Outline/Scope taken from the Audit Plan	Audit Days	Comment
Completion of the 2019/20 Audit Plan				
Completion of audits from 2019/20 that were put on hold due to Covid-19	Various	<ul style="list-style-type: none"> • Harlow and Gilston Garden Town • Customer services • Fixed assets 	12	Fieldwork in progress
Proposed 2020/21 audits in order of priority. New audits from the original 2020/21 plan are underlined in italics				
<i><u>Key Financial Controls (KFC) - Accounts Payable</u></i>	Service Director Business Services	<i>Review of the robustness and effectiveness of internal controls (and transactions) as the Council enters its recovery phase and whether these are suitable for new and future ways of working</i>	12	
KFC - Payroll	Service Director Business Services	Rolling programme of key financial control (KFC) audits	12	Last audit 2017/18
KFC - treasury management	Service Director Business Services	Rolling programme of key financial control (KFC) audits.	12	Last audit 2016/17
Business continuity planning (follow/up)	Strategic Director (S151 Officer)	A follow up of the 2019/20 Business Continuity (BC) audit to ensure adequate progress has been made to further develop the Council's BC framework.	10	As well as assessing the formal BC framework in place, IA will assist the Council to ensure lessons are learnt (and changes implemented) from the recent Covid-19 lockdown
IT Disaster Recovery	Service Director Business Services	IT Disaster Recovery is a technical review and will be undertaken by a specialist.	10	This audit links with the BC audit above

Audit	Audit Sponsor	Outline/Scope taken from the Audit Plan	Audit Days	Comment
Strategic Governance - Qualis	Strategic Director (S151 Officer)	Internal Audit (IA) will assess the governance arrangements in place for Qualis (Group and individual subsidiaries).	12	
Housing H&S – gas safety	Strategic Director and Service Manager Housing Management	To assess the adequacy of the Council's arrangements to ensure it meets its gas safety requirements.	15	
Health & Safety - H&S council building and depot compliance	Strategic Director and Service Manager Housing Management	This audit will assess the adequacy of the Council's arrangements to ensure statutory H&S testing is being complied with.	20	
Procurement - Contract Management	Service Director Contract and Technical	Internal Audit will examine a sample of medium to small contracts to ensure there are adequate contract management processes in place, including exit strategies should the need to do so arise.	20	
IT - storage area network (SAN)	Service Director Business Services	The SAN is integral to the smooth running of the Council's ICT infrastructure because it is the main data storage function for the Council. It's under or non-performance would jeopardise efficient and effective service delivery.	10	To be undertaken by a specialist IT auditor
IT - active directory management	Service Director Business Services	The active directory audit will ensure this reflects the Council's new structure and is working as intended.	10	To be undertaken by a specialist IT auditor
Joint working - Qualis Commercial	Strategic Director (Section 151 Officer)	To ensure joint arrangements are working in the best interests for the Council with appropriate governance/monitoring arrangements in place. In 2020/21 Internal Audit will review the delegations and approval processes regarding the Council's development company, Qualis Commercial.	15	Depending on progress with Qualis Commercial, this audit could slip into 2021/22
Other Internal Audit work during 2020/21				
Scheme of delegation	Section 151 Officer	IA will continue to assist in the Council's review of its scheme of delegation and incorporate a review of delegations within individual audits.	20	Not an audit

Audit	Audit Sponsor	Outline/Scope taken from the Audit Plan	Audit Days	Comment
Internal Audit recommendation tracker	Section 151 Officer	Maintenance of the tracker ensures risks identified in audits have been managed to an acceptable level. Includes time for specific follow up audits especially where Limited assurance previously given.	30	All high and outstanding recommendations are reported routinely to the Audit and Governance Committee
Fraud	Section 151 Officer	Co-ordinating data matching (National Fraud Initiative), training and awareness, interaction with corporate fraud initiatives, oversight of the delivery of the Council's anti-fraud and corruption strategy and the Corporate Fraud Team. Potential for fraud considered in all audits.	11	
Risk Management	Section 151 Officer	Assistance to the Risk Management Group who continue to develop and embed the Council's risk management framework.	6	
Information Management and Governance	Data Protection Officer (DPO) and the Council's Senior Information Risk Officer (SIRO)	Continue to assist the Council's DPO by providing assurance in targeted areas. During 2020/21 Internal Audit will continue to complete a GDPR checklist for each audit, feeding the results back to the DPO. In addition, IA will actively assist in the delivery of the Information Governance Group's (IGG) action plan, of which it is a member. The IGG is chaired by the Council's SIRO.	6	
Other assurance work	Section 151 Officer	Includes co-ordination of year-end assurance reporting, including the Annual Governance Statement, member of the Corporate Governance Group, servicing the Audit and Governance Committee, contingency and providing ad hoc advice	34	
		Total days to be delivered in 2020/21	277	

Audit	Audit Sponsor	Outline/Scope taken from the Audit Plan	Audit Days	Comment
Audits to be postponed (subject to approval)				
Project - Council House Building	Service Director Housing and Property	IA will revisit the Council's house building programme and assess the adequacy of reporting (financial and non-financial) and level of scrutiny to ensure the programme is meeting its objectives.	12	
Housing voids	Service Director Housing and Property	In 2020/21 IA will ensure there is a joined-up process to ensure voids are kept as low as possible.	15	
Housing H&S - Fire Risk Assessments (FRA)	Service Director Housing and Property	This audit will assess the adequacy of the Council's arrangements to ensure it meets its fire risk assessment requirements.	15	IA has not been informed of any significant concerns regarding FRAs
Income - leisure contract	Service Director Contract and Technical	The leisure management contract audit is to ensure that income streams are maintained and adequately controlled, and the expected benefits (both financial and non-financial) are being realised.	12	
Building Control	Service Director Commercial and Regulatory	Following the restructure, Building Control now falls within the Commercial and Regulatory Service	15	
KFC - cash and banking	Service Director Customer Services	Rolling programme of key financial control (KFC) audits. Last audit 2016/17	15	
Local Plan and Planning Performance Agreements	Service Director Planning	IA will assess the processes in place to deliver the Local Plan, in particular the effectiveness of Planning Performance Agreements (PPAs)	15	
Performance Management - framework	Service Manager People and Performance	To assist the Service Manager People and Performance in enhancing the Council's performance management framework.	10	Not an audit