Draft Internal Audit Plan 2017/18

Audit	2017/18	2018/19	Assurance Block	Theme	Directorate	Why?
Anglia Revenues Partnership						
Council Tax	10	10	Anglia Revenues Partnership	Financial Governance	Cross-Cutting	Key Financial System review, scope agreed with External Audit and partners.
Benefits Reductions & Overpayments	15	15	Anglia Revenues Partnership	Financial Governance	Cross-Cutting	
National Non Domestic Rates	10	10	Anglia Revenues Partnership	Financial Governance	Cross-Cutting	
Total Anglia Revenues Partnership:	**35**	**35**				
Making Every Penny Count						
Making Every Penny Count - Transformation Strategy	10	0	Making Every Penny Count	Transformation	Cross-Cutting	Review focusing on how officers are encouraged to drive for best value; how this agenda is set and communicated at a strategic level; the processes in place to identify potential projects; evaluating the robustness of business cases; options appraisal and approval; deliverability; project management and timescales; risk management; and benefits realisation.
Retention of Business Rates	10	0	Making Every Penny Count	Value for Money	Cross-Cutting	Review of management of business rates performance, how the Council is preparing for localised business rates, and ensuring there are processes for identifying new businesses.
Invoices over £500	5	5	Making Every Penny Count	Value for Money	Cross-Cutting	Selection of five transactions over £500, to be checked against the published list, to ensure compliance with contract procedure rules, achievement of value for money, and to gain explanations from Officers where appropriate.
Total Making Every Penny Count:	**25**	**5**				
Anti-Fraud and Corruption						
National Fraud Initiative	10	10	Anti-Fraud and Corruption	Fraud & Corruption	Cross-Cutting	Deterrent; stopping fraud; recouping lost funds - data matching. Data matching in 17/18 and extract in 18/19
Counter fraud procedures and hotline	0	5	Anti-Fraud and Corruption	Fraud & Corruption	Cross-Cutting	Review of counter fraud framework to professional standards, best practice, and setup of whistleblowing referral and monitoring system.
Total Anti-Fraud and Corruption:	**10**	**15**				
Key Financial Systems						
Bank reconciliation	6	6	Key Financial Systems	Financial Governance	Cross-Cutting	Key Financial System review, scope agreed with External Audit.
Creditors	7	7	Key Financial Systems	Financial Governance	Cross-Cutting	Key Financial System review, scope agreed with External Audit.
Debtors	6	6	Key Financial Systems	Financial Governance	Cross-Cutting	Review of debt recovery, with a focus on: appropriate policies and procedures for debt recovery; areas of high debt write-offs; and debt recovery timescales.
Payroll	7	7	Key Financial Systems	Financial Governance	Cross-Cutting	Key Financial System review, scope agreed with External Audit.
Treasury Management	4	4	Key Financial Systems	Financial Governance	Cross-Cutting	Key Financial System review, scope agreed with External Audit.
Budgetary control	5	5	Key Financial Systems	Financial Governance	Cross-Cutting	Review covering policies and procedures, governing processes, and arrangements for monitoring compliance.
Total Key Financial Systems:	**35**	**35**				

Audit	2017/18	2018/19	Assurance Block	Theme	Directorate	Why?
Commissioning & Contracts						
Contract Management - Waste	10	0	Commissioning & Contracts	Procurement	Cross-Cutting	Review of waste contract, including contract and performance management, achievement of KPIs, tarrifs, charges and recycling credits. Setup in 17/18 and monitoring in 18/19.
Contract Management - Leisure	10	0	Commissioning & Contracts	Procurement	Cross-Cutting	Current contract audit. Verifying variation orders are correct, are approved and payments can be supported by agreed controls. Focus on contract management arrangements and performance reporting.
Total Commissioning & Contracts:	**20**	**0**				
Risk-Based Audits						
Local Authority Trading Company	10	10	Risk-Based Audits	Procurement	Cross-Cutting	Review will include: robustness of business case; options appraisal; deliverability; project management and timescales; risk management; and expected outcomes / benefits realisation.
Total Risk-Based Audits:	**10**	**10**				
Compliance						
Planning obligations and CIL	5	0	Compliance	Value for Money	Cross-Cutting	Revew of income processing by verifying a sample of transactions / approvals / decisions, using prime records to ensure that financial transactions are being recorded correctly.
Planning income	5	0	Compliance	Value for Money	Cross-Cutting	
Parking income	0	0	Compliance	Value for Money	Cross-Cutting	
Building regulations	0	0	Compliance	Value for Money	Cross-Cutting	
Fees and Charges	0	5	Compliance	Value for Money	Cross-Cutting	
Agency staff compliance	0	5	Compliance	Value for Money	Cross-Cutting	
Key Performance Indicators	0	5	Compliance	Value for Money	Cross-Cutting	
Scheme of Delegation compliance	0	5	Compliance	Value for Money	Cross-Cutting	
Use of GPC	0	5	Compliance	Value for Money	Cross-Cutting	
Contract Extensions	0	5	Compliance	Value for Money	Cross-Cutting	
Off contract spend	0	5	Compliance	Value for Money	Cross-Cutting	
Grants to Voluntary Organisations	0	5	Compliance	Value for Money	Cross-Cutting	Reviewing grants made by the Council to voluntary organisations, to identify: how grants are advertised and communicated; whether appropriate grant agreements are in place; whether any organisations are receiving multiple grants; whether there are clear outcomes specified, plus there is active monitoring and verification of the outcomes.
Total Compliance:	**10**	**40**				
ICT and Information Governance						
Controls Review of Critical Systems	15	15	ICT and Information Governance	Information Governance	Cross-Cutting	Review of the General Computer Controls in place, with a focus on: access controls; physical security controls; system and data backup and recovery; system development and program change management controls.
Information Governance Group	5	5	ICT and Information Governance	Information Governance	Cross-Cutting	Attending corporate project group
Total ICT and Information Governance:	**20**	**20**				

Audit	2017/18	2018/19	Assurance Block	Theme	Directorate	Why?
Risk Management						
Risk Management & review policy	12	12	Risk Management	Risk Management	Cross-Cutting	Administration and reporting of corporate risk register, supporting documents, and review of framework (policy and strategy) to best practice.
Total Risk Management:	**12**	**12**				
Advice & Guidance						
Advice & Guidance	0	5	Advice & Guidance	Advice & Guidance	Cross-Cutting	Providing support and guidance to staff on ad-hoc queries and helping to improve the control environment. This additional work will be completed on request.
Follow-Ups of Agreed Actions	5	5	Advice & Guidance	Advice & Guidance	Cross-Cutting	Confirming agreed actions have been implemented to reduce key organisational risks.
Total Advice & Guidance:	**5**	**10**				
Reporting						
Annual report and Head of Internal Audit Opinion	5	5	Reporting	Reporting	Cross-Cutting	Audit outturn and opinion of internal control
Committee and Management reporting	10	10	Reporting	Reporting	Cross-Cutting	Reporting to Finance and Governance Committee and Corporate Management Team.
Audit Plan	3	3	Reporting	Reporting	Cross-Cutting	Development of the Internal Audit Plan and any in-year revisions / updates.
Total Reporting:	**18**	**18**				
Operational Plan Total:	**200**	**200**				