



South Bucks District Council

Annual and Strategic Plan 2019/20

Audit and Standards Committee - 17 January 2019

Internal Audit Annual Plan

INTRODUCTION

This Annual Plan is drawn up in accordance with the Terms of Reference of TIAA and the Internal Audit Strategic Plan.

BACKGROUND

South Bucks and Chiltern Councils are local government districts within the County of Buckinghamshire.

AUDIT STRATEGY METHODOLOGY

We adopt a risk based approach to determining your audit needs each year which includes reviewing your risk register and risk management framework, previous internal audit work for the Council, external audit recommendations together with key corporate documentation such as your business and corporate plan, standing orders, and financial regulations. The Strategy will be based predominantly on our understanding of the inherent risks facing South Bucks and Chiltern Councils and those within the sector and has been developed with senior management and the Audit and Standards Committee.

The planned number of days for the proposed individual reviews is indicative only, and includes: research, preparation and issue of terms of reference, production and review of working papers and reports, management, and fieldwork.

AUDIT COMMITTEE RESPONSIBILITY

It is the responsibility of the Audit and Standards Committee to determine that the number of audit days to be provided, the planned audit coverage is sufficient to meet the Committee's requirements and the areas selected for review are adequate provide assurance against the key risks within the organisation.

INTERNAL AUDIT ANNUAL PLAN

The Annual Plan (Annex A) sets out the reviews that will be carried out, the planned times and the scopes for each of these reviews. The rolling strategic plan is set out in Annex B. The rolling strategic plan will be subject to ongoing review and could change as the risks change for the organisation and will be formally reviewed with senior management and the Committee mid-way through the financial year or should a significant issue arise.

The planned time set out in the Annual Plan for the individual reviews includes: research, preparation and issue of terms of reference, production and review of working papers and reports and site work. The timings shown in the Annual Plan assume that the expected controls will be in place.

Substantive testing will only be carried out where a review assesses the internal controls to be providing 'limited' or 'no' assurance with the prior approval of South Bucks and Chiltern Councils and additional time will be required to carry out such testing. The Council is responsible for taking appropriate action to establish whether any loss or impropriety has arisen as a result of the control weaknesses.

REPORTING

Assignment Reports: A separate report will be prepared for each review carried out. Each report will be prepared in accordance with the arrangements contained in the Terms of Reference agreed with TIAA and which accord with the requirements of the Public Sector Internal Audit Standards (PSIAS).

Progress Reports: Progress reports will be prepared for each Standards and Audit Committee meeting. Each report will detail progress achieved to date against the agreed annual plan.

Annual Report: An Annual Report will be prepared for each year in accordance with the requirements set out in the Public Sector Internal Audit Standards (PSIAS). The Annual Report will include our opinion of the overall adequacy and effectiveness of the Council's governance, risk management and operational control processes.

LIAISON WITH THE EXTERNAL AUDITOR

We will liaise with the Council’s External Auditor. Any matters in the areas included in the Annual Plan that are identified by the external auditor in their audit management letters will be included in the scope of the appropriate review.

ASSURANCE MAPPING

For each assurance review an assessment of the combined effectiveness of the controls in mitigating the key control risks will be provided. The assurance mapping process is set out in Annex C.

AUDIT REMIT

The Audit Remit (Annex D) formally defines internal audit’s purpose, authority and responsibility. It establishes internal audit’s position within the Council and defines the scope of internal audit activities and ensures compliance with the PSIAS.

CONFLICT OF INTEREST

We are not aware of any conflicts of interest and should any arise we will manage them in line with PSIAS requirements, the Council’s requirements and TIAA’s internal policies.

LIMITATIONS AND RESPONSIBILITY

Internal controls can only provide reasonable and not absolute assurance against misstatement or loss. The limitations on assurance include the possibility of one or more of the following situations, control activities being circumvented by the collusion of two or more persons, human error, or the overriding of controls by management. Additionally, no assurance can be provided that the internal controls will continue to operate effectively in future periods or that the controls will be adequate to mitigate all significant risks that may arise in future.

The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should internal audit work be relied upon to identify all circumstances of fraud or irregularity, should there be any, although the audit procedures have been

designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud.

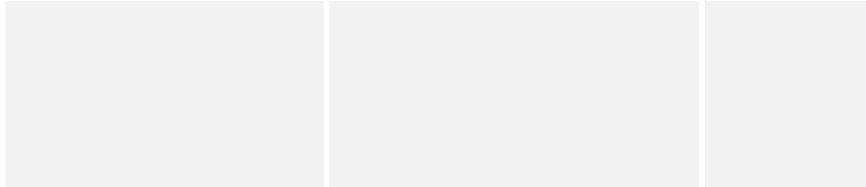
Reliance will be placed on management to provide internal audit with full access to staff and to accounting records and transactions and to ensure the authenticity of these documents.

The matters raised in the audit reports will be only those that come to the attention of the auditor during the course of the internal audit reviews and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. The audit reports are prepared solely for management’s use and are not prepared for any other purpose.

PERFORMANCE

The following Performance Targets will be used to measure the performance of internal audit in delivering the Annual Plan:

| Area | Performance Measure | Target |
|-------------------------|---|--------|
| Achievement of the plan | Completion of Planned Audits. | 100% |
| | Audits Completed in Time Allocation. | 100% |
| Reports Issued | Draft report issued within 10 working days of exit meeting. | 95% |
| | Final report issued within 10 working days of receipt of responses. | 95% |
| Professional Standards | Compliance with Public Sector Internal Audit Standards. | 100% |



KEY CONTACT INFORMATION

| Name | Contact Details |
|--|---|
| Name: Chris Harris Job Title: Audit Director | Email address: chris.harris@ttaa.co.uk Phone number: 07766 115439 |
| Name: Jonathan Sims Job Title: Client Manager | Email address: jonathan.sims@ttaa.co.uk Phone number: 07976 815945 |

RELEASE OF REPORT

The table below sets out the history of this plan.

| | |
|-------------------|--------------|
| Date plan issued: | January 2019 |
|-------------------|--------------|

Annual Plan – 2019/20

| Quarter | Audit | Type | Days | Rationale |
|---------|--|-----------|------|--|
| 3 | Governance | Assurance | 8 | <p><u>Rationale:</u> This is a high priority area and subject to an annual audit</p> <p><u>Scope:</u> To be agreed with Director of Resources for 2019/20 audit</p> |
| 2 | Complaints and Compliments | Assurance | 6 | <p><u>Rationale:</u> A periodic review to test the appropriateness and effectiveness of complaints and compliments arrangements at Chiltern and South Bucks Councils. .</p> <p><u>Scope:</u> The review will include:</p> <ul style="list-style-type: none"> • assess the effectiveness of the controls. • challenge the process and procedures against best practice. |
| 1 | Performance Management/Efficient working/Due Diligence | Assurance | 8 | <p><u>Rationale:</u> This is an important area for the Council and is subject to periodic audit.</p> <p><u>Scope:</u> To be agreed with Director of Resources for 2019/20 audit.</p> |
| 1 | Contracts - Novation | Assurance | 9 | <p><u>Rationale:</u> With the new Buckinghamshire Council coming into being on 1 April 2020 the Councils contracts will need to be novated to the new authority</p> <p><u>Scope:</u> The focus of the review will be determined in discussions with the Director of Resources.</p> |
| 3 | Information Governance/Data Quality | Assurance | 8 | <p><u>Rationale:</u> With the new Buckinghamshire Council coming into being on 1 April 2020 the Councils data will need to be fit for purpose when transferred to the new authority.</p> <p><u>Scope:</u> The focus of the review will be determined in discussions with the Director of Resources.</p> |
| 2 | Subject Access Requests | Assurance | 7 | <p><u>Rationale:</u> This is a high risk area for the Council and needs to be well</p> |

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| | | | | <p>controlled prior to handover to the new Council.</p> <p><u>Scope:</u> The review will assess the adequacy and effectiveness of the internal controls in place at the Council for managing the subject access requests.</p> |
| | Emergency Planning | Assurance | 8 | <p><u>Rationale:</u> This is a high profile area and a continuing responsibility for the new authority.</p> <p><u>Scope:</u> The focus of the review will be determined in discussions with the director of services and resources.</p> |
| | Health and Safety – internal arrangements | Assurance | 7 | <p><u>Rationale:</u> This is a high risk area for the Council with the potential for serious reputational and financial risks if not monitored correctly.</p> <p><u>Scope:</u> To focus on internal controls and procedures to ensure compliance with regulatory compliance and best practice.</p> |
| 1 | Purchase Cards | Assurance | 8 | <p><u>Rationale:</u> This is a high profile expense and one that Members have asked for a regular audit to be undertaken.</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place in the Councils for the distribution, monitoring and managing of the Councils Purchasing Cards.</p> <p>The audit will focus on the following key areas:</p> <ul style="list-style-type: none"> • Adequate and effective procedures are in place for the appropriate management of Purchasing Cards to include the authorisation of credit card expenditure, • Spending limits are proportionate and appropriate; • Purchases are in accordance with agreed procedures; • Purchases for officer (and Member) expenses are in accordance with approved expenses procedures • Credit card statements are reconciled and correctly allocated to budgets on a timely basis. <p>As part of the audit an analysis will be made of the types of items being purchased using the purchase cards based on a sample of cards in use.</p> |
| 1 | Expenses | Assurance | 8 | <p><u>Rationale:</u> This is a high profile expense and one that Members have asked for a regular audit to be undertaken</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place in the Councils for the managing and processing of mileage and expense claims. The audit will focus on the following key areas:</p> <ul style="list-style-type: none"> • Adequate and effective procedures are in place for the processing of |

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|-----|-----------------|-----------|----|--|
| | | | | <p>expense claims;</p> <ul style="list-style-type: none"> • The authorisation of expense claims is restricted to appropriate personnel; • Officer (and Member) expense claims are authorised and processed in accordance with approved procedures; • VAT is reclaimed where appropriate and all relevant receipts are retained to support claims made; and • Expenses are correctly allocated to budgets on a timely basis. <p>As part of the audit an analysis will be made of the types of items being reimbursed based on a sample of claims</p> |
| 3/4 | Main Accounting | Assurance | 7 | <p><u>Rationale:</u> This is the main financial ledger and an important system for the Councils which is audited annually.</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Councils for the financial accounting system (Integra). The review will focus on the following areas:</p> <ul style="list-style-type: none"> • Adequate policies and procedures are in place and accessible to all relevant staff; • Access to Integra is restricted to authorised personnel only and the system is appropriately backed up; • Financial information is produced which meets all legal/reporting requirements on a timely basis; • Journal entries are supported by adequate narrative, with appropriate separation of duties in place; • New ledger codes/amendments are supported by appropriate authorisation; • Suspense accounts are regularly reviewed and cleared; and <p>Opening balances are brought forward promptly and accurately.</p> |
| 3/4 | Payroll | Assurance | 11 | <p><u>Rationale:</u> Due to the high volume of transactions and the expenditure involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Council for managing the Payroll function. The audit will focus on the following key areas:</p> <ul style="list-style-type: none"> • Recommendations from the previous audit report have been implemented; • Adequate policies and procedures are in place and accessible to all relevant staff; |

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| | | | | <ul style="list-style-type: none"> • System access is restricted to authorised personnel only; • Payroll data is supported by proper documentation, properly authorised, and subject to satisfactory segregation of duties; and • Reasonableness checks and regular reconciliations are carried out. <p>In addition, a full examination of the total data held will be reviewed using data analytics techniques.</p> |
| 3/4 | Accounts Receivable (Debtors) | Assurance | 8 | <p><u>Rationale:</u> Due to the high volume of transactions and the income involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Council for managing the Debtors function. The audit will focus on the following key areas:</p> <ul style="list-style-type: none"> • Recommendations from the previous audit report have been implemented; • Adequate policies and procedures are in place and accessible to all relevant staff; • System access is restricted to authorised personnel only; • Invoices and credit notes are raised following appropriate authorisation, and are actioned promptly and accurately; • Regular reconciliations are carried out between the sales ledger module and the general ledger control account; • Regular reviews of outstanding debtors are undertaken using aged debtor listing, with arrears action carried out promptly in accordance with procedures; and • Write-offs are approved by senior officers in accordance with procedures |
| 3/4 | Accounts Payable (Creditors) | Assurance | 8 | <p><u>Rationale:</u> Due to the high volume of transactions and the expenditure involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Council for managing the Creditors function. The audit will focus on the following key areas:</p> <ul style="list-style-type: none"> • Recommendations from the previous audit report have been implemented, • Adequate policies and procedures are in place and accessible to all relevant staff; • System access is restricted to authorised personnel only; • New supplier set up/amendments to supplier details are subject to satisfactory segregation of duties; |

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|-----|---------------------|-----------|----|---|
| | | | | <ul style="list-style-type: none"> • Payments are supported by proper documentation, properly authorised, correctly coded, and subject to satisfactory segregation of duties; and • Regular reconciliations are carried out between the purchase ledger module and the general ledger control account |
| 3/4 | Benefits | Assurance | 13 | <p><u>Rationale:</u> Due to the high volume of transactions and the expenditure involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To review and test the controls in place at the Council for the Housing Benefits function. The review will focus on the following key areas:</p> <ul style="list-style-type: none"> • Appropriate policies and procedures are in place for managing the Benefits process. • Access to the Benefits system is restricted and adequately controlled. • Standard variables/parameters are independently reviewed at the start of the year. • Benefits are properly due and correctly calculated, with appropriate sample checks carried out. • Payment runs are subject to independent review and authorisation prior to payment. • System performance is monitored and Benefits data regularly reconciled. • Overpayments are identified and promptly followed up. • Write-offs are approved by senior officers in accordance with authorised procedures • |
| 3/4 | Council Tax Support | Assurance | 13 | <p><u>Rationale:</u> Due to the high volume of transactions and the expenditure involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To review and test the controls in place at the Council for the Council Tax Support function. The review will focus on the following key areas:</p> <ul style="list-style-type: none"> • Appropriate policies and procedures are in place for managing the Council Tax Support process. • Access to the Council Tax Support system is restricted and adequately controlled. • Standard variables/parameters are independently reviewed at the start of the year. • Council Tax Support is properly due and correctly calculated, with appropriate sample checks carried out. • Payment runs are subject to independent review and authorisation |

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| | | | | <p>prior to payment.</p> <ul style="list-style-type: none"> • System performance is monitored and Council Tax Support data regularly reconciled. • Overpayments are identified and promptly followed up. • Write-offs are approved by senior officers in accordance with authorised procedures |
| 3/4 | Council Tax and NDR | Assurance | 25 | <p><u>Rationale:</u> Due to the high volume of transactions and the income involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To review the adequacy and effectiveness of the controls in place at the Council for the management of the Business Rates and Council Tax functions. The audit will focus on the following:</p> <ul style="list-style-type: none"> • There are up to date documented procedures for Business Rates/Council Tax; • System access is adequately controlled; • The correct charges have been applied; • Regular reconciliations are carried out with Valuation Office listings; • Discounts and exemptions are approved by authorised staff and supported by documentary evidence; • Refunds are appropriately approved and authorised prior to payment; • Arrears are promptly identified and pursued and any write offs are valid and authorised; • Suspense accounts are regularly cleared and any exception reports are regularly reviewed; and • Systems are adequately monitored and reconciled <p>In addition, a full examination of the total data held will be reviewed using data analytics techniques</p> |
| 3/4 | Cash and Bank | Assurance | 7 | <p><u>Rationale:</u> Due to the high volume of transactions and the income involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Council for managing the Income (Cash & Bank) function. The audit will focus on the following key areas:</p> <ul style="list-style-type: none"> • Recommendations from the previous audit report have been implemented; • Adequate policies and procedures are in place and accessible to all relevant staff; • System access is restricted to authorised personnel only; • Adequate controls are in place to ensure amounts received are |

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|-----|-----------------------------------|-----------|---|---|
| | | | | <p>accurately and promptly banked;</p> <ul style="list-style-type: none"> • Adequate security is in place to manage all cash received and banking arrangements; • Regular reconciliations are carried out between the cash receipting system, the general ledger and the Council’s bank account; and • All items posted to suspense accounts are checked and regularly cleared. |
| 3/4 | Treasury Management | Assurance | 7 | <p><u>Rationale:</u> This is a periodic audit to provide assurance over the treasury management process.</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Council for the management of treasury management for the Council. The review will focus on the following areas:</p> <p>:</p> <ul style="list-style-type: none"> • Adequate policies and procedures are in place and accessible to all relevant staff; • System access is restricted to authorised personnel only and adequate security is in place to manage all treasury management arrangements; • Appropriate controls are in place for identifying surplus funds available for investment and selecting appropriate investments in accordance with the Council's treasury management strategy; • Payments of interest and/or principal are appropriately monitored, correctly received and accurately recorded on the Council's finance system; • Regular reconciliations are undertaken for all treasury management transactions; and • Regular monitoring reports are produced for Senior Management and Members in relation to treasury management transactions |
| 2 | ICT Audits – Annual Network Audit | Assurance | 6 | <p><u>Rationale</u> To provide ongoing assurance about the quality of controls that operate at the core of the network, including password strength and how users are provided with network accounts and how these are then monitored for changes (e.g. leavers and movers), in order to provide assurance that the PSN requirements are being met..</p> <p><u>Scope</u></p> |

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| | | | | <p>A review of the operating controls over the network infrastructure, including :</p> <ul style="list-style-type: none"> • Network security policy; • External penetration testing; • Firewall administration access rights; • Firewall password security settings; • Review of firewall rules; • Failover protection; • Patching of firewall appliances; and • Intrusion prevention |
| 2 | ICT Audits – IT Strategy | Assurance | 6 | <p><u>Rationale</u> A review of the Councils ICT Strategy which is a periodic audit.</p> <p><u>Scope</u> The review will consider the policy and processes in place to determine the ICT Strategy for both Councils.</p> |
| 2 | ICT Audits – Information Management | Assurance | 6 | <p><u>Rationale</u> A review of the Councils ICT Information Management arrangements which is a periodic audit.</p> <p><u>Scope</u> The review will consider the policy and processes in place for the Information Management system</p> |
| 2 | Housing Homelessness and Temporary Accommodation | Assurance/follow up | 8 | <p><u>Rationale</u>: Following concerns at South Bucks Council a full internal audit was conducted into homelessness and temporary accommodation. This audit will follow up on the recommendations made last year</p> <p><u>Scope</u>: This will be a follow up on recommendations made last year into homelessness and temporary accommodation.</p> |

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|---|---------------------------------|-----------|----|--|
| 1 | Disabilities Facilities Grant | Assurance | 5 | <p><u>Rationale:</u> An annual audit which is a central government requirement</p> <p><u>Scope:</u> To examine all income and expenditure and to confirm money spent is in accordance with the Grant conditions</p> |
| 2 | Leisure Contract | Assurance | 8 | <p><u>Rationale:</u> This is final year for South Bucks and Chiltern Councils and their services will be transferred to the new Buckinghamshire Unitary Council from 1 April 2020</p> <p><u>Scope:</u> To review the current state of the Leisure contract.</p> |
| 2 | Waste Services | Assurance | 11 | <p><u>Rationale:</u> This is final year for South Bucks and Chiltern Councils and their services will be transferred to the new Buckinghamshire Unitary Council from 1 April 2020</p> <p><u>Scope:</u> To review the current state of the Waste Services Contract</p> |
| 2 | Car Parking | Assurance | 7 | <p><u>Rationale:</u> This is final year for South Bucks and Chiltern Councils and their services will be transferred to the new Buckinghamshire Unitary Council from 1 April 2020</p> <p><u>Scope:</u> To review the current state of the Car Parking contract and income arrangements</p> |
| 1 | Commercial Rents/ Debt Recovery | Assurance | 8 | <p><u>Rationale:</u> This is final year for South Bucks and Chiltern Councils and their services will be transferred to the new Buckinghamshire Unitary Council from 1 April 2020</p> <p><u>Scope:</u> To review the current state of the Commercial Rents/Debt recovery arrangements</p> |
| | HR - Equalities | Assurance | 8 | <p><u>Rationale:</u> This is final year for South Bucks and Chiltern Councils and their services will be transferred to the new Buckinghamshire Unitary Council from 1 April 2020</p> <p><u>Scope:</u> To review the current state of the HR – Equalities arrangements</p> |

| <u>FARNHAM PARK</u> | | | | |
|--|----------------------------|------------|-------------------|--|
| 1 | Leases | Assurance | 6 | <p><u>Rationale:</u> The leases at Farnham Park are due for review and an audit is appropriate for 2018/19</p> <p><u>Scope:</u> To be agreed with the General Manager at Farnham Park and the Director of Resources</p> |
| | Store/Shop/Bar | Assurance | 6 | <p><u>Rationale:</u> This is a periodic audit to review and test the control framework at the Golf club</p> <p><u>Scope:</u> To review the controls and accounting arrangements for the store, shop and bar at the golf club</p> |
| <u>MANAGEMENT AND FOLLOW UP</u> | | | | |
| 1-4 | Follow-up | Follow up | 10 | <p><u>Rationale:</u> This is an annual review of the recommendations made during the year to confirm that there has been progress to implement them.</p> <p><u>Scope:</u> All recommendations made during the year are reviewed to confirm what progress has been to implement them as agreed in the action plan</p> |
| 1-4 | Risk Management Assistance | Assistance | 15 | Time spent by Audit Director on providing ongoing assistance with Risk Management for the Councils |
| 4 | 2018/19 Annual Report | Management | 2 | Preparing the Annual Assurance report |
| 1-4 | Management & Planning | Management | <u>22</u> | Time spent on managing the contract, liaison meetings, preparation for and attending Audit Committees and other management duties. |
| Total days | | | <u>310</u> | |

Rolling Strategic Plan

| Review Area | Risk Ref | Type | Days Required | | |
|---|----------|-----------|----------------|----------------|---------|
| | | | 2017/18 actual | 2018/19 actual | 2019/20 |
| Corporate | | | | | |
| Governance | | Assurance | 8 | 8 | 8 |
| Risk Management | | Assurance | - | - | - |
| Procurement | | Assurance | - | 8 | - |
| Counter Fraud | | Assurance | - | 8 | - |
| Complaints and Compliments | | Assurance | 6 | - | 6 |
| Performance Management/Efficient Working | | Assurance | - | - | 8 |
| Contracts | | Assurance | 10 | - | 9 |
| Information Governance/Data Quality | | Assurance | 8 | - | 8 |
| Freedom of Information | | Assurance | - | - | - |
| Subject Access Requests | | Assurance | | | 8 |
| Data Protection | | Assurance | 8 | - | - |
| Business Continuity | | Assurance | - | 7 | - |
| Emergency Planning | | Assurance | 6 | - | 8 |
| Health and Safety – Internal Arrangements | | Assurance | - | - | 7 |
| South Bucks – New Company | | Assurance | - | - | - |
| Purchase Cards | | Assurance | 8 | 8 | 8 |
| Expenses | | Assurance | 8 | 8 | 8 |
| | | | | | |
| Finance | | | | | |
| Main Accounting | | Assurance | 7 | 7 | 7 |
| Payroll | | Assurance | 12 | 11 | 11 |
| Accounts Receivable (Debtors) | | Assurance | 9 | 8 | 8 |
| Accounts Payable (Creditors) | | Assurance | 9 | 8 | 8 |
| Benefits | | Assurance | 13 | 13 | 13 |

| | | | | |
|---|-----------|----|----|----|
| Council Tax Support | Assurance | 13 | 13 | 13 |
| Council Tax and NDR | Assurance | 20 | 25 | 25 |
| Cash and Bank | Assurance | 8 | 7 | 7 |
| Treasury Management | Assurance | 8 | 7 | 7 |
| Budgetary Control | Assurance | - | 7 | - |
| ICT | | | | |
| ICT - Contingency | Assurance | 24 | 24 | |
| ICT – Annual Network Audit | Assurance | | | 6 |
| ICT – IT Strategy | Assurance | | | 6 |
| ICT – Information Management | Assurance | | | 6 |
| Health and Housing | | | | |
| Housing Allocations and Homelessness/Temp Accommodation | Assurance | 9 | 9 | 8 |
| Housing Section 106 | Assurance | - | 8 | - |
| Environmental Health | Assurance | - | - | - |
| Licensing | Assurance | - | - | - |
| Disabilities Facilities Grant | Assurance | 5 | 5 | 5 |
| Community Services | | | | |
| Grants | Assurance | - | - | - |
| Leisure Contract | Assurance | - | - | 8 |
| Safeguarding | Assurance | - | 8 | - |
| Environmental Services | | | | |
| Health and Safety – Contractor Arrangements | Assurance | - | 8 | - |
| Grounds Maintenance | Assurance | 8 | - | - |
| Waste services (Chiltern, Wycombe and South Bucks) | Assurance | 11 | - | 11 |
| Environmental Services Contracts | Assurance | - | - | - |
| Car Parking | Assurance | 7 | - | 7 |
| Property and Asset Management | Assurance | - | 8 | - |
| Cemeteries | Assurance | 8 | - | - |

| | | | | | |
|--------------------------------------|--|--------------------|------------|------------|------------|
| Commercial Rents/debt recovery | | Assurance | 8 | - | 8 |
| Sustainable Development | | | | | |
| Planning Development and Enforcement | | Assurance | - | 11 | - |
| Building Control | | | - | 8 | - |
| Legal and Democratic Services | | | | | |
| Land Charges | | Assurance | - | 8 | - |
| Electoral Registration | | Assurance | - | - | - |
| External Solicitors/Court Costs | | Assurance | - | - | - |
| Human Resources | | | | | |
| Absence Management | | Assurance | 8 | - | - |
| Recruitment | | Assurance | 8 | - | - |
| Equalities | | Assurance | - | - | 8 |
| Harmonised Policies and Procedures | | Assurance | 8 | - | - |
| iTrent Payroll System (HR Module) | | Assurance | 6 | - | - |
| Performance Monitoring | | Assurance | - | - | - |
| Other | | | | | |
| Follow up | | | 10 | 10 | 10 |
| Risk Management Assistance | | | 15 | 20 | 20 |
| Annual Report | | | 2 | 2 | 2 |
| Audit Management | | | 22 | 22 | 22 |
| | | Sub total | 320 | 304 | 304 |
| Farnham Park Trust | | | | | |
| Stores/shop/bar | | Assurance | 10 | - | 6 |
| Leases | | Assurance | - | - | 6 |
| Management Support | | Assurance | 2 | - | - |
| | | Grand Total | 332 | 304 | 316 |

Assurance Mapping

Corporate assurance risks

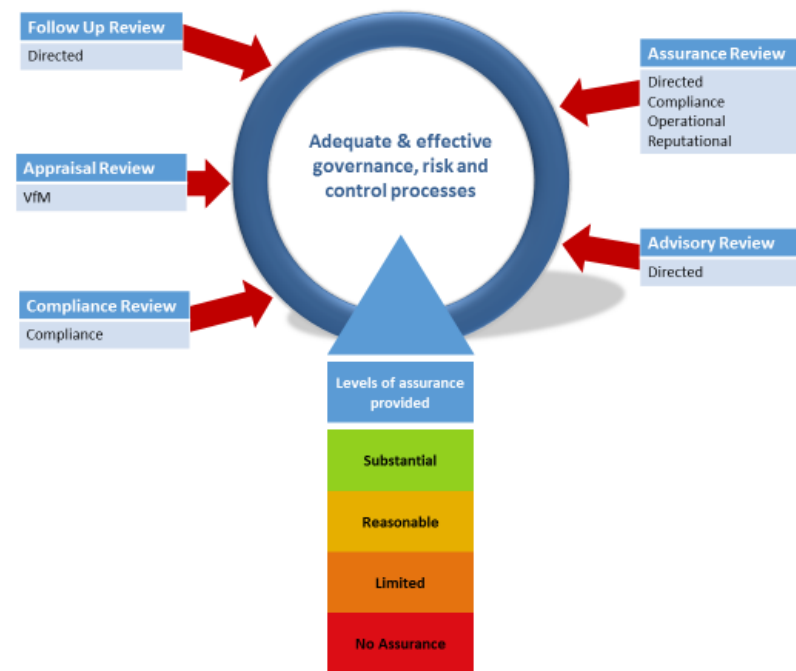
We consider four corporate assurance risks; directed; compliance; operational and reputational. The outcomes of our work on these corporate assurance risks informs both the individual assignment assurance assessment and also the annual assurance opinion statement. Detailed explanations of these assurance assessments are set out in full in each audit report.

Assurance assessment gradings

We use four levels of assurance assessment: substantial; reasonable, limited and no. Detailed explanations of these assurance assessments are set out in full in each audit report.

Types of audit review

The Annual Plan includes a range of types of audit review. The different types of review focus on one or more of the corporate assurance risks. This approach enables more in-depth work to be carried out in the individual assignments than would be possible if all four assurance risks were considered in every review. The suite of audit reviews and how they individually and collectively enable us to inform our overall opinion on the adequacy and effectiveness of the governance, risk and control arrangements is set out in the assurance mapping diagram.



Audit Remit

Role

The main objective of the internal audit activity carried out by TIAA is to provide, in an economical, efficient and timely manner, an objective evaluation of, and opinion on, the overall adequacy and effectiveness of South Bucks and Chiltern Councils's framework of governance, risk management and control. TIAA is responsible for giving assurance to the Council's Standards and Audit Committee on the adequacy and effectiveness of the Council's risk management, control and governance processes.

Scope

All South Bucks and Chiltern Councils's activities fall within the remit of TIAA. TIAA may consider the adequacy of controls necessary to secure propriety, economy, efficiency and effectiveness in all areas. It will seek to confirm that the Council's management has taken the necessary steps to achieve these objectives and manage the associated risks. It is not within the remit of TIAA to question the appropriateness of policy decisions. However, TIAA is required to examine the arrangements by which such decisions are made, monitored and reviewed.

TIAA may also conduct any special reviews requested by the Council, Standards and Audit Committee or the nominated officer (being the post responsible for the day to day liaison with TIAA), provided such reviews do not compromise the audit service's objectivity or independence, or the achievement of the approved audit plan.

Standards and Approach

TIAA's work will be performed with due professional care, in accordance with the requirements of the PSIAS.

Access

TIAA has unrestricted access to all documents, records, assets, personnel and premises of the Council and is authorised to obtain such information and explanations as they consider necessary to form their opinion. The collection of data

for this purpose will be carried out in a manner prescribed by TIAA's Professional Standards, Information Security and Information Governance policies.

Independence

TIAA has no executive role, nor does it have any responsibility for the development, implementation or operation of systems. However, it may provide independent and objective advice on risk management, control, governance processes and related matters, subject to resource constraints. For day to day administrative purposes only, TIAA reports to a nominated officer within the Council and the reporting arrangements must take account of the nature of audit work undertaken. TIAA has a right of direct access to the chair of the Standards and Audit Committee and the responsible accounting officer (being the post charged with financial responsibility).

To preserve the objectivity and impartiality of TIAA's professional judgement, responsibility for implementing audit recommendations rests with the Council's management.

Consultancy activities are only undertaken with distinct regard for potential conflict of interest. In this role we will act in an advisory capacity and the nature and scope of the work will be agreed in advance and strictly adhered to.

Irregularities, Including Fraud and Corruption

TIAA will without delay report to the appropriate authority, serious weaknesses, significant fraud, major accounting and other breakdowns subject to the requirements of the Proceeds of Crime Act 2003.

TIAA will be informed when evidence of potential irregularity, including fraud, corruption or any impropriety, is discovered so that TIAA can consider the adequacy of the relevant controls, evaluate the implication of the fraud on the risk management, control and governance processes and consider making recommendations as appropriate. The role of TIAA is not to investigate the irregularity unless commissioned to do so.