



Report to Audit and Governance Committee

Date: 29 July 2020

Title: 2020/21 Internal Audit Plan (updated)

Author and/or contact officer: Maggie Gibb (Head of Business Assurance (& Chief Internal Auditor))

Ward(s) affected: N/A

Recommendations: Members are recommended to **approve** the updated 2020/21 Internal Audit Plan.

Reason for decision: N/A

Executive summary

- 1.1 The purpose of the report is to present the updated 2020/21 Internal Audit Plan.
- 1.2 The original 2020/21 Internal Audit Plan has been reviewed and updated following the impact of the Covid-19 pandemic on both the risk profile of the organisation and the resources to deliver the internal audit activity.

Content of report

- 1.3 The original 2020/21 Internal Audit Plan (Appendix B) had been prepared in consultation with the S151 Officers and internal audit and risk leads from the sovereign councils, as well as discussions with the Corporate and Service Directors for Buckinghamshire Council.
- 1.4 Due to the impact of the Covid-19 pandemic on the council, and further to conversations with various other Heads of Internal Audit, and taking into account other advice from professional bodies, we have been carefully considering what we need to achieve in 2020/21 with regards Internal Audit work during these unprecedented times and are mindful that a proportionate approach to Internal Audit must be taken to allow council staff and members to focus on the recovery from the Covid-19 crisis and council priorities.

- 1.5 A number of officers from the Business Assurance Team were redeployed to support the council's response to Covid-19, and it was agreed that the continuation of "business as usual" within this team was not a high priority, and so the majority of audit and assurance activity was put on hold. The exception to this was the risk management activity to support the Covid-19 response, and the work within the Counter Fraud team which has been focussed primarily on the Business Rate Grants process.
- 1.6 As a result, the Head of Business Assurance (& Chief Auditor) has been of liaising with the Corporate and Service Directors to decide which areas of audit activity should not be carried out this year, but in the context of being able to provide adequate assurance over key risk areas and provide an opinion at the end of the year.
- 1.7 This task is further complicated by the increased risks faced through the Unitary transition and the need to ensure that the key control framework is operating effectively to mitigate the risks.
- 1.8 The proposed changes are included at Appendix A and are highlighted in yellow. The changes include some audits to be postponed to 2021/22, some to be amalgamated with other audits and new audit areas which have been identified as high risk.
- 1.9 The proposed changes were agreed by the Audit Board on 15 July 2020.
- 1.10 Several audits are now in progress as agreed by the Audit and Governance Committee in June, and the outputs will be reported to the committee in September.
- 1.11 The Q2 audits are as follows:



1.12

Directorate	Service	Audit Area	Status
Adult's, Health and Housing	Quality Standards and Performance	Quality Assurance Framework	
Children's Services	Social Care	Safer Recruitment	To be combined with HR Processes audit late Q2
Children's Services	Education	Families First Grant Verification	Completed
Communities	Neighbourhood Services	Taxi Licensing	Planning in progress
Corporate	All	Follow up of audit actions from legacy councils	In progress
Corporate	All	Covid-19 Response to include: Supplier Payments Process; Emergency Payments; Decision Making etc	Planning in progress
Deputy Chief Executive	Policy and Communications	Information Governance	Planning in progress
Planning, Growth and Sustainability	N/A	Local Enterprise Partnership (c/fwd from 19/20 BCC Audit Plan)	Draft report issued
Planning. Growth and Sustainability	N/A	LEP Growth Hub Funding – Grant Verification	Completed
Resources	Finance/HR/IT	SAP Controls	In progress through Finance Task and Finish Group
Resources	HR	SAP Payroll Migration	Planning in progress
Resources	IT	IT Security (including Cyber Security)	Planning in progress

Other options considered

1.13 N/A

Legal and financial implications

1.14 The Internal Audit plan will be delivered within the agreed existing budget.

Corporate implications

1.15 None.

Consultation and communication

1.16 None.

Next steps and review

Next update to Audit and Governance Committee in September 2020

Background papers

2020/21 Buckinghamshire Council Business Assurance Strategy (including Internal Audit Plan)



**APPENDIX A
BUCKINGHAMSHIRE COUNCIL
REVISED INTERNAL AUDIT PLAN 2020/21**

Directorate	Service	Audit Title	Planned Days 20/21	Revised Days 20/21	Notes
	Corporate	Governance	20	20	To be delivered through work with Corporate Governance Manager and Assurance Framework
	Corporate	Business Cases	20	0	To be postponed to 21/22
	Corporate	Budget Management	20	20	High priority
	Corporate	Grants	40	40	High priority
	Corporate	Covid-19 Response	0	40	New audit included to look at supplier payments/emergency payments/decision making process etc
	PP&C	Information Governance	20	20	Planning in progress (Q2)
	PP&C	Consultations	10	0	To be postponed to 21/22
	PP&C	GDPR	15	15	High priority
	L&SP	Community Boards	15	0	To be postponed to 21/22
	L&SP	Lottery	10	10	Planning in progress (Q2)
	L&SP	Devolution Funding	15	15	High priority
	SI	Transformation/projects	50	50	High priority - Service Reviews
	L&D	Legal Services	10	0	To be postponed to 21/22 (assurance to be provided though Service Review)
	L&D	Elections	15	15	High priority

Directorate		Audit Title	Planned Days 20/21	Revised Days 20/21	Notes
Resources	Finance	Treasury Management	15	15	High priority
	Finance	Pensions	10	10	High priority
	Finance	Accounts Payable	20	20	High priority
	Finance	Accounts Receivable	20	20	High priority
	Finance	Capital Programme	20	20	
	Finance	Procurement	20	10	Changed to Purchasing Cards audit. Procurement audit postponed to 21/22
	Finance	Contract Management	40	40	High priority. Contract sample to be agreed across Directorates
	Finance	SAP	40	40	High priority - being delivered partially through Finance Task and Finish Group
	Finance	Debt Management	20	20	High priority
	Finance	CTRS/HB	25	25	High priority
	Finance	Council Tax	25	25	High priority
	Finance	NNDR	20	20	High priority
	Finance	Feeder Systems	30	30	High priority
	HR	Payroll	25	20	High priority (reduced days as SAP element of audit being looked at Q2)
	HR	Contracts	20	20	High priority
	HR	Apprenticeship Levy	10	0	To be postponed to 21/22
	HR	SAP Migration (Payroll)	20	20	Planning in progress (Q2)
	HR	IR35	10	10	High priority
	Business Ops	Business Continuity	20	20	High priority
	Business Ops	Blue Badges	15	15	High priority
	Business Ops	End to End Processes/Reviews (e.g. Revs & Bens/CBS/Services to Schools)	30	0	To be postponed to 21/22 (assurance to be provided though Service Reviews)
	ICT	TBC	80	80	High priority - to include Network Security (Q2), Remote Working Resilience (Q2)

Directorate	Service	Audit Title	Planned Days 20/21	Revised Days 20/21	Notes
Communities	Neighbourhood Services	Taxi Licensing	15	15	High priority
	Neighbourhood Services	Street Cleansing	15	0	To be postponed to 21/22
	Neighbourhood Services	Waste Collection Contract	15	15	High priority
	Neighbourhood Services	Crematorium	15	15	High priority (agreed Q4)
	Highways & Technical	Parking	15	15	High priority
	Highways & Technical	Transport for Bucks	15	15	High priority
	Transport	Integrated Transport	15	15	High priority
	Culture, Sport and Leisure	Leisure Contracts	15	15	High priority
	Culture, Sport and Leisure	Events Management	15	0	To be postponed to 21/22
	Culture, Sport and Leisure	Libraries and Archives	15	0	To be postponed to 21/22
Planning, Growth & Sustainability	Planning & Environment	CIL/Section 106	15	15	Planning in progress (Q2)
	Planning & Environment	TBC	15	0	To be postponed to 21/22 (assurance to be provided though Service Reviews)
	Property and Assets	Wycombe Old Library	15	0	To be covered under Project Governance
	Property and Assets	Health and Safety	10	10	High priority (agreed Q4)
	Property and Assets	Project Governance	15	15	High priority
	Housing & Regulatory Service	Enforcement	15	15	High priority
	Housing & Regulatory Service	Homelessness/Temporary Accommodation	10	10	High priority
	LEP	LEP	20	20	High priority

Directorate	Service	Audit Title	Planned Days 20/21	Revised Days 20/21	Notes
Adults & Health	All	Budget Management	15	0	To be included in Corporate Budget Management Audit
	All	Income Processes	15	15	High priority
	All	Savings Plans	15	0	To be postponed to 21/22
	Adult Social Care	Implementation of Medications Policy - Commissioning	10	10	High priority
	Adult Social Care	Implementation of Medications Policy - In-house services i.e. Seeleys	10	10	High priority
	Adult Social Care	Deprivation of Liberty Safeguard - DoLS	10	10	High priority
	Adult Social Care	Interface - Hospital Discharges and Social Care	20	20	High priority
	PH, Early Help & Prevention	TBC			To be postponed to 21/22
	Quality Standards & Performance	Quality Assurance Framework (QAF)	15	15	High priority
	Integrated Commissioning	Forward Planning	15	15	High priority
	Integrated Commissioning	Self-Funders	15	15	High priority
Children's Services		Case Management - Throughput of Case Loads	20	20	High priority
		HR Processes (incl. recruitment, disciplinaries & grievances)	20	20	High priority
		Social Work England Information Requests	10	0	To be postponed to 21/22
		Safer Recruitment	10	0	To be included in HR Processes audit
		SEND - Complaints	10	10	High priority
		SEND - SARs	10	10	High priority
		Early Years - Entitlement for 2/3/4 yrs and Claims Payments	10	0	To be postponed to 21/22
		Insurance - Compliance	10	10	High priority
	Schools - Thematic Review	70	70	High priority	
BMKFA		Income Generating	100	100	

Multi-Academy Trust		Income Generating	10	10	
Follow-Ups			40	40	
			1520	1315	
Contingency			100	100	
			1620	1415	

APPENDIX B
BUCKINGHAMSHIRE COUNCIL
DRAFT INTERNAL AUDIT PLAN 2020/21

Directorate	Service	Audit Title	Planned Days 20/21	Planned Days 21/22
	Corporate	Governance	20	20
	Corporate	Savings		20
	Corporate	Business Cases	20	20
	Corporate	Budget Management	20	20
	Corporate	Grants	40	40
	PP&C	Information Governance	20	20
	PP&C	Consultations	10	
	PP&C	GDPR	15	15
	PP&C	Records Management		10
	L&SP	Strategic Partnerships		15
	L&SP	Community Boards	15	
	L&SP	Lottery	10	
	L&SP	Devolution Funding	15	
	SI	Performance Management		10
	SI	Transformation/projects	50	50
	L&D	Legal Services	10	
	L&D	Democratic Services		10
	L&D	Elections	15	

Directorate		Audit Title	Planned Days 20/21	Planned Days 21/22
Resources	Finance	Treasury Management	15	15
	Finance	Pensions	10	10
	Finance	Accounts Payable	20	15
	Finance	Accounts Receivable	20	15
	Finance	Capital Programme	20	15
	Finance	Procurement	20	15
	Finance	Contract Management	40	40
	Finance	SAP	40	30
	Finance	Debt Management	20	15
	Finance	CTRS/HB	25	25
	Finance	Insurance		10
	Finance	Council Tax	25	25
	Finance	NNDR	20	20
	Finance	Feeder Systems	30	30
	HR	Payroll	25	20
	HR	Contracts	20	10
	HR	Apprenticeship Levy	10	
	HR	SAP Migration (Payroll)	20	
	HR	IR35	10	10
	Business Ops	Business Continuity	20	10
	Business Ops	Blue Badges	15	10
	Business Ops	END TO END Processes/Reviews (e.g. Revs & Bens/CBS/Services to Schools)	30	30
ICT	TBC	80	80	

Directorate	Service	Audit Title	Planned Days 20/21	Planned Days 21/22
Communities	Neighbourhood Services	Taxi Licensing	15	
	Neighbourhood Services	Street Cleansing	15	
	Neighbourhood Services	Waste Collection Contract	15	
	Neighbourhood Services	Waste Charging		15
	Neighbourhood Services	Crematorium	15	
	Neighbourhood Services	Grounds Maintenance		15
	Highways & Technical	Parking	15	
	Highways & Technical	Transport for Bucks	15	15
	Transport	Integrated Transport	15	15
	Culture, Sport and Leisure	Leisure Contracts	15	
	Culture, Sport and Leisure	Events Management	15	
	Culture, Sport and Leisure	Country Parks		15
	Culture, Sport and Leisure	Libraries and Archives	15	
Planning, Growth & Sustainability	Strategic Transport & Infrastructure	Infrastructure		30
	Planning & Environment	CIL/Section 106	15	
	Planning & Environment	Building Control		10
	Planning & Environment	TBC	15	15
	Property and Assets	Wycombe Old Library	15	
	Property and Assets	Health and Safety	10	10
	Property and Assets	Project Governance	15	15
	Economic Growth & Regeneration			30
	LEP	LEP	20	

Directorate	Service	Audit Title	Planned Days 20/21	Planned Days 21/22
Adults, Health and Housing	All	Budget Management	15	15
	All	Income Processes	15	15
	All	Savings Plans	15	15
	Adult Social Care	Implementation of Medications Policy - Commissioning	10	
	Adult Social Care	Implementation of Medications Policy - In-house services i.e. Seeleys	10	
	Adult Social Care	Deprivation of Liberty Safeguard - DoLS	10	
	Adult Social Care	Interface - Hospital Discharges and Social Care	20	
	PH, Early Help & Prevention	TBC		20
	Housing & Regulatory Service	Enforcement	15	15
	Housing & Regulatory Service	Homelessness/Temporary Accommodation	10	
	Quality Standards & Performance	Quality Assurance Framework (QAF)	15	15
	Integrated Commissioning	Forward Planning	15	15
	Integrated Commissioning	Self-Funders	15	
Children's Services		Social Care		40
		Education		40
		Case Management - Throughput of Case Loads	20	
		HR Processes (incl. recruitment, disciplinarys & grievances)	20	
		Social Work England Information Requests	10	
		Safer Recruitment	10	10
		SEND - Complaints	10	
		SEND - SARs	10	
		Early Years - Entitlement for 2/3/4 yrs and Claims Payments	10	
		Safeguarding Partnership Board		10
		Insurance - Compliance	10	
	Schools - Thematic Review	70	70	
BMKFA		Income Generating	100	100

Multi-Academy Trust		Income Generating	10	10
Follow-Ups			40	40
			1520	1315
Contingency			100	100
			1620	1415