



Report to Audit and Governance Committee

Date: 18 November 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 2020/21 Internal Audit Plan has been reviewed and updated again 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 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, we have been carefully considering what we need to achieve in 2020/21 with regards Internal Audit work during these unprecedented times. Through conversations with various other Heads of Internal Audit, and taking into account other advice from professional bodies, we 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 Unplanned Covid-19 related audit and assurance activity has been required during Q1 and Q2, such as verifying the lost income compensation return to MHCLG and proving assurance over the small business grants process which was not included in the original plan. As we begin the second lockdown, we are having to review the current audit plan again, and this will continue in discussion with Corporate and Service Directors for approval at Audit Board and this committee.
- 1.6 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.
- 1.7 Several audits are now in progress as agreed by the Audit and Governance Committee in July, and the outputs will be reported to the committee in due course.

Other options considered

- 1.8 N/A

Legal and financial implications

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

Corporate implications

- 1.10 None.

Consultation and communication

- 1.11 None.

Next steps and review

Next update to Audit and Governance Committee in January 2021

Background papers

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

APPENDIX A – 20/21 INTERNAL AUDIT PLAN

Directorate	Service	Audit Title	Revised Days 20/21	Notes
Deputy Chief Executive	Corporate	Governance	0	To be delivered through work with Corporate Governance Manager and Assurance Framework
	Corporate	Business Cases	0	To be postponed to 21/22
	Corporate	Budget Management	20	High priority – Q4
	Corporate	Savings Plans	0	To be postponed to 21/22
	Corporate	Income Processes	0	To be postponed to 21/22
	Corporate	Grants	40	High priority
	Corporate	Post Payment Assurance Plan	40	New audit - looking at assurance that we have taken reasonable steps to ensure that payments are made to legitimate clients.
	Corporate	Covid-19 Response	40	New audit included to look at supplier payments/emergency payments/decision making process etc
	PP&C	Information Governance	20	Fieldwork completed at review and reporting stage
	PP&C	Consultations	0	To be postponed to 21/22
	PP&C	GDPR	0	To be postponed to 21/22, new accountability framework from ICO will need to be implemented so service would like this to be included next year.
	L&SP	Community Boards	0	To be postponed to 21/22
	L&SP	Lottery	10	Planning in progress, fieldwork commencing in December



Directorate	Service	Audit Title	Revised Days 20/21	Notes
Deputy Chief Executive	L&SP	Devolution Funding	15	High priority (Q3/4)
	SI	Transformation/projects	50	High priority - Service Reviews Assurance
	L&D	Legal Services	0	To be postponed to 21/22 (assurance to be provided though Service Review)
	L&D	Elections	0	To be postponed due to canvassing currently in progress, election preparation is in progress and service review has commenced.
Resources	Finance	Treasury Management	15	Scope agreed fieldwork commencing in November
	Finance	Pensions	5	Postponed to 21/22. There are no process changes and no signification findings have been highlighted in the last few audits, therefore a follow-up of the open audit actions will be undertaken.
	Finance	Accounts Payable	20	High priority Q3/4
	Finance	Accounts Receivable	20	High priority Q3/4
	Finance	Capital Programme	0	Postponed to 21/22 as new governance process is being put together and a review is in progress led by Mark Preston, review to be undertaken once governance arrangements have been embedded
	Finance	General Ledger	15	High priority Q3
	Finance	Purchasing Card	15	Changed Procurement to Purchasing Cards audit. Procurement audit postponed to 21/22



Directorate	Service	Audit Title	Revised Days 20/21	Notes
Resources	Finance	Contract Management	40	High priority. Contract sample to be agreed across Directorates
	Finance	SAP	40	High priority - being delivered partially through Finance Task and Finish Group
	Finance	Debt Management	20	High priority
	Finance	CTRS/HB	25	High priority
	Finance	Council Tax	25	High priority
	Finance	NNDR	20	High priority
	Finance	Feeder Systems	30	High priority (Q2/3)
	HR	Payroll	20	Fieldwork in progress
	HR	Contracts	0	Cancelled - No longer required as contracts are not manual as initially thought
	HR	Apprenticeship Levy	0	To be postponed to 21/22
	HR	SAP Migration (Payroll)	0	Included in the payroll audit
	HR	IR35	0	To postponed to 21/22. IR35 audit was completed during unitary readiness and High Cost Interim are under scrutiny through CMT, plus there is currently a recruitment freeze.



Directorate	Service	Audit Title	Revised Days 20/21	Notes
	Business Ops	Business Continuity	0	BCP are currently under regular review due to Covid - review 21/22
	Business Ops	Blue Badges	0	Postpone to 21/22 as blue badges are looked at as part of NFI and is not critical as processes have largely remained unchanged.
	Business Ops	End to End Processes/Reviews (e.g. Revs & Bens/CBS/Services to Schools)	0	To be postponed to 21/22 (assurance to be provided though Service Reviews)
	ICT	Network/Cyber Security	25	In progress
	ICT	21/22 Audit Needs Assessment	20	Q4
	ICT	Remote Working	20	High priority
Communities	Neighbourhood Services	Taxi Licensing	0	To be postponed to 21/22 review to be undertaken after harmonisation of policies and service review has been completed.
	Neighbourhood Services	Street Cleansing	0	To be postponed to 21/22
	Neighbourhood Services	Waste Collection Contract	15	High priority
	Neighbourhood Services	Crematorium	0	To postpone to 21/22, the predominant reason for this is that the service is gearing up to respond to a second covid19 peak and they are anticipating a period of increased demand on top of a normal already high demand winter period. Proposed the audit be undertaken in Q1 after new Crematorium Service Manager has been in post.
	Highways & Technical	Parking	15	High priority

Directorate	Service	Audit Title	Revised Days 20/21	Notes
Communities	Highways & Technical	Transport for Bucks	15	High priority (Q3/4)
	Transport	Integrated Transport	15	To be postponed as the new system will not be implemented until 20/21 and service do not have capacity to support an audit. Focus will be on follow up on audit actions raised last year full end to end review for next year.
	Culture, Sport and Leisure	Leisure Contracts	15	Planning in progress
	Culture, Sport and Leisure	Events Management	0	To be postponed to 21/22
	Culture, Sport and Leisure	Libraries and Archives	0	To be postponed to 21/22
Planning, Growth & Sustainability	Planning & Environment	TBC	0	To be postponed to 21/22 (assurance to be provided though Service Reviews)
	Planning & Environment	CIL/Section 106	15	Planning in progress (Q3)
	Property and Assets	Wycombe Old Library	0	To be covered under Project Governance
	Property and Assets	Health and Safety	10	High priority (agreed Q4)
	Property and Assets	Project Governance	15	High priority
	Housing & Regulatory Service	Enforcement (housing)	0	Postponed to 21/22 as the service is getting ready for their service review - homelessness is higher risk

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Planning, Growth & Sustainability	Housing & Regulatory Service	Homelessness/Temporary Accommodation	15	Planning in Progress, to include improvement plan progress
	LEP	LEP	20	High priority (Q3/4)
Adults and Health	Adult Social Care	Implementation of Medications Policy - Commissioning	0	Audit completed in 19/20 follow up will be undertaken
	Adult Social Care	Implementation of Medications Policy - In-house services i.e. Seeleys	0	Due to Covid in-houses services were closed, defer to 21/22
	Adult Social Care	Deprivation of Liberty Safeguard - DoLS	0	Follow-up of audit actions to be undertaken - process remains the same as the new guidance has not yet been received.
	Adult Social Care	Interface - Hospital Discharges and Social Care	0	Planning in progress
	PH, Early Help & Prevention	TBC		To be postponed to 21/22
	Quality Standards & Performance	Quality Assurance Framework (QAF)	0	High priority (Q3/4)
	Integrated Commissioning	Integrated Commissioning Governance	0	Team may be impacted by Covid - need to consider timing of this.
	Integrated Commissioning	Forward Planning	0	Audit changed to Integrated Commissioning Governance per request from service.
	Integrated Commissioning	Choice and Charging Policy	0	Policy is not live yet - consider deferring due to Covid
Integrated Commissioning	Self-Funders	0	Replaced with the Choice and Charging Policy per service request	

Directorate	Service	Audit Title	Revised Days 20/21	Notes
	All	HR Processes (incl. recruitment, disciplinarys & grievances)	20	High priority
	All	Safer Recruitment	0	To be included in HR Processes audit
	Social Care	Social Work England Information Requests	0	To be postponed to 21/22
	Social Care	Commissioning of Residential placements	0	Carry forward – Q4
	Social Care	Case Management - Throughput of Case Loads	0	To be postponed to 21/22
	Social Care	Insurance - Compliance	10	High priority
	Education	SEND - Complaints	10	Planning in progress
	Education	SEND - SARs	10	Planning in progress
	Education	Schools - Thematic Review	70	High priority

