

Wiltshire Council

Proposed Internal Audit Plan & Planning Approach
Quarter 3 – 2020/21

Internal Audit Planning: Quarter 3 - 2020/21

Our documented risk assessment helps to ensure that sufficient and appropriate areas are identified for consideration in our internal audit programme of work.

As above, it is the responsibility of the Authority's Senior Leadership Team, and the Audit Committee to ensure that, with consideration of our risk assessment, the overall programme of work throughout the year contains sufficient and appropriate coverage.

Internal Audit Risk Assessment (updated)

Our original 2020/21 internal audit programme of work was based on the documented risk assessment below.

We have now updated this to highlight key areas where we believe the risk profile has increased following the COVID-19 pandemic (included in bold), as well as any new risk areas (included in italics):



It should be noted that the audit titles and high-level scopes included below are only indicative at this stage for planning our resources. At the start of each audit, an initial discussion will be held to agree the specific Terms of Engagement for the piece of work, which includes the objective and scope for the review.

Areas of Coverage and Brief Scope	Senior Leadership Team Lead	Priority (H, M, L) and Proposed Timing (Earlier, Later)
<p>Key Financial Controls Review of the Authority’s fundamental business processes and key services</p> <ul style="list-style-type: none"> - Main Accounting - Accounts Payable - Accounts Receivable - Payroll - Council Tax - Business Rates - Housing Benefit and Council Tax Support - Housing Rents - Capital Accounting - Treasury Management 	<p>Interim Corporate Director Resources</p>	<p>High / Earlier</p>
<p>Continuous Assurance and Data Analytics – Key Financial Controls A programme of regular assurance over the Authority’s key financial controls</p>	<p>Interim Corporate Director Resources</p>	<p>High / Ongoing</p>
<p>Council Oversight of Maintained Schools An audit to ascertain what internal controls are operating over maintained schools.</p>	<p>Director Education & Skills</p>	<p>Medium / Later</p>
<p>Deprivation of Liberty Safeguards Review of processes and preparedness for Liberty Protection Safeguards.</p>	<p>Director Learning Disabilities & Mental Health</p>	<p>Medium / Later</p>
<p>Third Party Spend – Purchase to Pay To ensure that the Council's current purchasing and procurement processes and procedures are robust and have been consistently applied, and that the Council is meeting its legal and statutory requirements when purchasing goods and services.</p>	<p>Interim Corporate Director Resources</p>	<p>High / Earlier</p>

The Internal Audit Plan

Areas of Coverage and Brief Scope	Senior Leadership Team Lead	Priority (H, M, L) and Proposed Timing (Earlier, Later)
Medium Term Financial Strategy An audit of the process for the Medium-Term Financial Strategy to ensure it is produced in line with corporate objectives, accurately compiled, approved and effectively monitored.	Interim Corporate Director Resources	Medium / Later
Additional Dedicated Home to School and College Grant Grant certification	Director Communities & Neighbourhood Services	Medium / Later
Culture and Ethics To assess whether the authority has high ethical standards and that staff are aware of and follow shared values, attitudes and patterns of behaviour that align with the seven principles of public life.	Core area of recommended coverage	High / Earlier
Follow Up Work Follow up of audits awarded Partial or No Assurance opinions.	Various	Medium / Ongoing
National Fraud Initiative (NFI) To assist the Council in monitoring and investigation of matches	CLT	Medium / Ongoing
Assurance work over the Authority's COVID-19 recovery plan; specifically gains made and lessons learnt	CLT	High / Later
Further requested assurance/ advisory/ support work, as required	CLT	High / Ongoing
Reactive investigations & independent complaint support work, as required	CLT	Medium / Ongoing