Wiltshire Council

Proposed Internal Audit Plan
Quarter 4 – 2020/21

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

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):

Local Issues

Procurement & Commissioning
Partnership Governance
Safeguarding Children/Adults
Public Health
Homelessness Strategy
Expenses
Management of Financial Position & Reserves
Income targets
Corporate Health, Safety and Wellbeing

Regional Issues

Digital Strategy & Transformation
Financial Sustainability & Use of Reserves
Achievement of Transformation Saving Targets
Robustness of Medium-Term Financial Plans
Emergency Planning & Business Continuity
Commissioning & Contract Management
Effective Recruitment & Retention of Staff
Increase in EHCP's
Health & Safety (*including office adaptations remote working & well-being of staff*)
Homelessness

Core Areas of Recommended Coverage

Risk Management
Financial Management
Corporate Governance (including Culture)
Performance Management
Cyber Security
Fraud Prevention & Detection
Information Management
Procurement and/ or Contract Management
Transformation Programme Management & Benefits Realisation

National Issues

Climate Change
Emergency Response to Pandemic
Impact of Brexit
Children's/ Adult's Social Care Delivery/ Financing
Children's Social Care Recruitment & Retention
Use of Artificial Intelligence, Robotics & Machine Learning
Management & Effective Use of Big Data
Apprenticeship Schemes
Alternative Delivery Models to Deliver Services
Supply Chain Management & Supplier Resilience
Oversight of Schools/ Standards in Schools
Ongoing GDPR Compliance

Risk Assessment

SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors.

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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)
Data Breaches Review of process and benchmarking exercise to ascertain processes and thresholds used by other LAs.	**Interim Corporate Director Resources**	**Medium / Later**
IR35 Compliance Review to ensure compliance with IR35 in relation to Agency Staff.	**Director HR & OD**	**High / Earlier**
Climate Change This audit will review the Council's Climate Change plans including strategy and processes in place to achieve carbon neutral status by 2030.	**Director Highways & Environment**	**Medium / Later**
Adults Safeguarding A review of Adults Safeguarding to include the Safeguarding Vulnerable People's Partnership and the Safeguarding Adults Board.	**Director Access & Reablement**	**High / Earlier**
Missing Children This is a general audit of controls operating in this area as well as focus on the improvements suggested in a recent OFSTED report.	**Director Families & Children**	**Medium / Later**
Virtual Schools This audit is to provide assurance that appropriate governance, processes and procedures are in place to ensure that pupil premium is used to best effect and to confirm whether there are effective processes in place which ensure the Virtual School are consulted when Looked After Children (LAC) move placements.	**Director Education & Skills**	**High / Earlier**
Growth Hub Grant Certification review.	**Interim Corporate Director Resources**	**Medium / Later**
Community Safety Partnerships Review of the Council's current activities supporting the Community Safety Partnership (CSP), and consideration of the legislated requirements, CSP priorities and resilience, and delivery monitoring.	**Acting Director Public Health**	**Medium / Later**

SWAP INTERNAL AUDIT SERVICES
Assuring – Improving – Protecting

SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors.　　　**Page 2**

Commercialisation Strategy Audit to review the progress of the Service Commercialisation Review Plan with particular focus on the Stone Circle area.	**Director Housing & Commercial**	**Medium / Later**
School Audits Review of a selection of schools to determine from the financial health check review, the effectiveness of financial management, governance, and compliance with SFVS and Wiltshire Schools regulations.	**Director Education and Skills**	**High / Earlier**
COVID-19 Local Authority Compliance and Enforcement Grant Grant Certification review.	**Acting Director Public Health**	**Medium / Later**
ICT Work This time will be used to undertake more directed work based on the outcomes from the Cyber Security Framework Review.	**Director ICT, Digital & Organisational Innovation**	**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**