



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):

Risk

Local Issues

Procurement & Commissioning Partnership Governance

Safeguarding Children/Adults

Public Health

Homelessness Strategy

Risk Management

Cyber Security

Financial Management

Performance Management

Information Management

Benefits Realisation

Fraud Prevention & Detection

Expenses

Management of Financial Position & Reserves

Income targets

Corporate Health, Safety and Wellbeing

Core Areas of

Corporate Governance (including Culture)

Procurement and/ or Contract Management

Transformation Programme Management &

Assessment **Recommended Coverage**

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

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



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)
Key Financial Controls		
Review of the Authority's fundamental business processes and key services		
 Main Accounting Accounts Payable Accounts Receivable Payroll Council Tax Business Rates Housing Benefit and Council Tax Support Housing Rents Capital Accounting Treasury Management 	Interim Corporate Director Resources	High / Earlier
Continuous Assurance and Data Analytics – Key Financial Controls A programme of regular assurance over the Authority's key financial controls	Interim Corporate Director Resources	High / Ongoing
Council Oversight of Maintained Schools An audit to ascertain what internal controls are operating over maintained schools.	Director Education & Skills	Medium / Later
Deprivation of Liberty Safeguards Review of processes and preparedness for Liberty Protection Safeguards.	Director Learning Disabilities & Mental Health	Medium / Later
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.	Interim Corporate Director Resources	High / Earlier



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

