

**INTERNAL AUDIT PLANS 2019/20
SOUTH RIBBLE COUNCIL**

WORK AREA	RISK	EST (Days)	ACT	BAL	REVIEW STATUS	ASSURANCE RATING	STATUS
AUDIT PLANNED WORK							
Areas of work to be identified		60	0	60			
RESOURCES & TRANSFORMATION							
Legal							
HR							
Absence Management	Medium	10	0	10			
Democratic Services							
Ethical Culture Review	High	10	0	10			
Customer & Digital							
ICT Review	High	20	3.3	16.7			Meeting with MIAA to agree areas to be reviewed and assessment of audit work previously undertaken within ICT
GDPR Compliance Reviews	High	10	16.2	-6.2	Ongoing		Further compliance reviews undertaken to cover additional areas
Council Tax	High	5	0	5			
NNDR	High	5	0	5			
Housing Benefits	High	5	0	5			
Finance							
Income Collection & Receipt	High	25	0	25			
Credit Cards	High	10	14.1	-4.1	Draft report		Report is with Acting Principal Auditor for review
REGENERATION & GROWTH							
Neighbourhoods & Development							
My Neighbourhood Processes	High	10	0	10			
Environmental Enforcement	High	15	0	15			
Leases / Licences to Community Centres etc.	High	10	0	10			
Parks & Neighbourhoods							
Car Park Management / Enforcement	High	10	3.5	6.5	Commenced		Audit testing on-going, expected completion October 2019
Tree Inspections & Maintenance	High	10	0	10			
Planning & Property							
TOTAL PLANNED WORK		215	37.1	177.9			
UNPLANNED WORK							
Performance Management Information (additional work)			4.4	-4.4	Ongoing		Additional work being undertaken to review Key Performance Indicators and Data Quality Policy

ONGOING WORK THROUGHOUT THE YEAR							
CORPORATE AREAS							
Annual Governance Statement	N/A	20	13.1	6.9			Audit input provided in collating information to inform the Annual Governance Statement
Assurance Mapping	N/A	10	4.5	5.5			
Anti-Fraud & Corruption	N/A	10	0	10			
NFI	N/A	5	0.4	4.6			Preparation for the Council Tax Single Person Discount / Electoral Register exercise later this year
Corporate Complaints	High	10	8.2	1.8			Complaints processes reviewed as part of ongoing investigation work
Governance Committee	N/A	10	2.5	7.5			
Total Corporate Areas		65	28.7	36.3			
PROJECT SUPPORT							
HR and Payroll system update	Project		0.2		Project Support		
InPhase Development	Project		2.4		Project Support		
Project Support Total Days		20	2.6	17.4			
GDPR Implementation	Project	5	4.6	0.4	Project Support		Increased Audit presence within project group
Project Support Totals		25	7.2	17.8			
TOTAL ONGOING WORK		90	35.9	54.1			
OTHER WORK							
Residual Work from 2018/19							
Commercial Properties	N/A		4.6		Completed	Limited	Previously reported
Health & Safety	N/A		12.9		Completed	Adequate	Previously reported
Project Management	N/A		1.9		Completed	N/A	Work undertaken now incorporated into project support due to development of InPhase.
Residual Work Total Available Days		10	19.4	-9.4			
GENERAL Areas							
GRACE System Administration	N/A	10	0	10			
Post Audit Reviews	N/A	5	0.3	4.7			
General Areas Total Available Days		15	0.3	14.7			
Contingency / Irregularities							
Contingency / Investigations / Irregularities			60.6		Ongoing		Work mainly undertaken by Interim Head of Shared Assurance
Contingency/Irregularities Total Available Days		10	60.6	-50.6			
TOTAL OTHER PLAN		35	80.3	-45.3			
TOTALS		340	157.7	182.3			

SHARED FINANCIAL SERVICES

WORK AREA	RISK	EST (Days)	ACT	BAL	REVIEW STATUS	ASSURANCE RATING	COMMENTS
AUDIT PLANNED WORK							
Creditors	High	20	14.8	5.2	Ongoing		Testing ongoing, expected completion October 2019
Financial Systems;	High	20	0	20			
Procurement	High	30	0	30			
Money Laundering	High	20	0	20			
NFI Data Matching Reviews of Financial Matches inc. Creditors / Payroll / Housing Benefits	Medium	10	10.2	-0.2	Draft report		Work undertaken on Creditors & Payroll matches re: employees, Draft report to be reviewed
Total Planned Work		100	25	75			
UNPLANNED WORK							
Shared Services Review of Accounts			7	-7	Draft report		Report is with Interim Head of Shared Assurance for review
Total Unplanned Work			7	-7			
OTHER WORK							
General Areas							
GRACE System Administration	N/A	5	0.2	4.8			
Post Audit Reviews	N/A	5	0	5			
Total General Areas		10	0.2	9.8			
Residual Work from 2018/19							
Cash & Bank			11.5		Completed	Substantial	2 minor areas of control weakness identified, no materiality
Treasury Management			1.1		Completed	Substantial	4 minor areas of control weakness identified, no materiality
Payroll			2.9		Draft report		Awaiting agreement of Management actions.
Main Accounting					Completed	Substantial	1 area of control weakness identified, no materiality
Total Residual Work		5	15.5	-10.5			
Contingency / Irregularities							
Total Contingency / Irregularity Work		5	0	5			
TOTALS		120	47.7	72.3			