**INTERNAL AUDIT PLANS 2019/20**

**SOUTH RIBBLE COUNCIL**

|  |  |  |  |  |  |  |  |
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| **WORK AREA** | **RISK** | **EST****(Days)** | **ACT** | **BAL** | **REVIEW STATUS** | **ASSURANCE****RATING** | **STATUS** |
| **AUDIT PLANNED WORK**  |
| **CORPORATE** |
| Corporate Complaints | Medium | 10 | 5.2 | 4.8 | **COMPLETED** | **N/A** | Included in AGS Action Plan – review and update Policy, further review to be undertaken in 2020/21 |
| **RESOURCES & TRANSFORMATION** |
| **HR** |
| Absence Management | Medium | 10 | 18.9 | (8.9) | **COMPLETED** | **ADEQUATE** | Draft Report Issued to be presented to Leadership Team for agreement of Management Actions |
| **Democratic Services** |
| Ethical Culture Review | High | 10 | 11.6 | (1.6) | **COMPLETED** | **ADEQUATE** | Management Actions to be agreed by Corporate Governance Group, findings related to Policies requiring review and update, included in AGS Action Plan |
| **Customer & Digital** |
| ICT Review | High | 20 | 2.3 | 17.7 | **C/F2020/21** | **N/A** | Meeting with MIAA to agree areas to be reviewed and assessment of audit work previously undertaken within ICT. A number of Digital to Improve projects commenced in 2019/20, which is improving the ICT control environment. |
| GDPR Compliance Reviews | High | 10 | 43.1 | (33.1) | **COMPLETED** | **LIMITED** | Further work completed, reported to Leadership Team and management actions to be agreed as part of Annual Governance Statement work |
| Council Tax | High | 5 | 2 | 3 | **In Progress** |  | Work started in March 2020, areas for review agreed and testing commencedinterrupted by COVID-19, Auditors seconded to Community Response Hub |
| NNDR | High | 5 | 0.1 | 4.9 | **In Progress** |  | Work started in March 2020,areas for review agreed and audit testing commencedinterrupted by COVID-19, Auditors seconded to Community Response Hub |
| Housing Benefits | High | 5 | 0 | 5 | **In Progress** |  | Work started in March 2020, areas for are agreed and testing commencedinterrupted by COVID-19, Auditors seconded to Community Response Hub |
| **Finance** |
| Income Collection & Receipt | High | 25 | 0.7 | 24.3 | **C/F 2020/21** |  | Work would have commenced March / April 2020, however, work interrupted by COVID-19 response, Auditors seconded to Community Hib |
| Credit Cards | High | 10 | 20 | (10) | **COMPLETED** | **ADEQUATE** |  |
| **REGENERATION & GROWTH** |
| **Neighbourhoods & Development** |
| My Neighbourhood Processes | High |  |  |  | **Deleted** |  | Not required as Member & Officer working group to review My Neighbourhoods following changes to areas. |
| Environmental Enforcement – Fixed Penalty Notices | High | 10 | 8.2 | 1.8 | **COMPLETED** | **ADEQUATE** |  |
| Environmental Health - Environmental Protection | High | 15 | 17.7 | (2.7) | **COMPLETED** | **ADEQUATE** |  |
| Environmental Health – Food Safety | High |  |  |  | **COMPLETED** | **LIMITED** |  |
| Environmental Health - Health & Safety | High |  |  |  | **COMPLETED** | **ADEQUATE** |  |
|  |  |  |  |  |  |  |  |
| Leases / Licences to Community Centres etc. | High | 10 | 0.2 | 9.8 | **In Progress** |  | Work started in March 2020,areas for review agreed and audit testing commencedinterrupted by COVID-19, Auditors seconded to Community Response Hub |
| **Parks & Neighbourhoods** |
| Car Park Management / Enforcement | High | 10 | 13.7 | (3.7) | **COMPLETED** | **LIMITED** |  |
| Tree Inspections & Maintenance | High | 10 | 9 | 1 | **COMPLETED** | **LIMITED** |  |
| **TOTAL PLANNED WORK** |  | **165** | **152.7** | **12.3** |  |  | **92.54% Planned Work Completed**  |
| **NB. 60 Unallocated Days Equate Plan to 225 Days (see table below for allocation of 60 Days)** |
|  |  |  |  |  |  |  |  |

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| **Work Undertaken Against – Areas of work to be Identified (included in 2019/20 Plan for areas of arising risk)** |
| Areas of work to be identified |  | 60 | 0 | 60 |  |  |  |
| Performance Management Information (additional work) |  | 0 | 23.8 | (23.8) | **COMPLETED** | **LIMITED** | Further work completed, reported to Leadership Team and management actions to be agreed as part of Annual Governance Statement work. Previously reported. |
| Review of IRG / AGS |  | 0 | 72.3 | (72.3) | **COMPLETED** | **N/A** | Work undertaken to review IRG recommendations and action taken against those actions for inclusion in and review of Annual Governance Statement.  |
| Commercial Properties Follow Up |  | 0 | 2 | (2) | **COMPLETED** | **LIMITED** | Follow up of review included in2018/19 plan (see c/f work below), a number of management actions still not completed, a further management action plan has been agreed. |
| Property Repairs & Maintenance Follow Up |  | 0 | 0.2 | (0.2) | **In Progress** |  | Work was commenced in March 2020, however, interrupted by COVID-19 work, due to Facilities Team being required to support response. Auditors seconded to Community Hub and auditor that was undertaking follow up has since finished contract. |
| **COVID-19** |  |  |  |  |  |  |  |
| SRBC Business Grants |  | 0 | 3.8 | (3.8) |  |  |  |
| SRBC Community Response Hub |  | 0 | 4.0 | (4.0) |  |  |  |
| **Total Allocated Work** |  | **60** | **106.1** | **(46.1)** |  |  |  |
|  |  |  |  |  |  |  |  |
| **Further Governance Work undertaken due to Governance Issues arising as a result of investigation and AGS** |
|  |  |  |  |  |  |  |  |
| Health & Wellbeing Campus |  |  | 57.8 |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Total Further Governance Work** |  |  | **57.8** | **(57.8)** |  |  |  |
| **Total Unplanned Work** |  | **60** | **163.9** | **(103.9)** |  |  |  |
|  |  |  |  |  |  |  |  |
| **TOTAL WORK (Planned & Allocated)** |  | **225** | **316.6** | **(91.6)** |  |  | **140.71% Planned & Allocated Work Completed for 2019/20 Audit Plan** |
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| **ONGOING WORK THROUGHOUT THE YEAR** |
| **CORPORATE AREAS** |
| Annual Governance Statement | N/A | 20 | 26.1 | (6.1) | **Ongoing** |  | Work was completed on initial AGS, following issues arising from investigations and IRG review, AGS is to be reviewed so further work is required |
| Assurance Mapping | N/A | 10 | 6.2 | 3.8 | **COMPLETED** |  | Initial Assurance Map completed, requires reviewing in line with changes to Shared Services and discussion / agreement with Leadership Team. |
| Anti-Fraud & Corruption | N/A | 10 | 3.1 | 6.9 | **COMPLETED** | **N/A** |  |
| NFI | N/A | 5 | 3.9 | 1.1 | **COMPLETED** |  | Data uploaded to NFI and matching undertaken, matches will be reviewed by services and any relevant outcomes reported to Leadership Team and  |
| Governance Committee | N/A | 10 | 16.8 | (6.8) | **Ongoing** |  | Preparation of reports for Governance Committee |
| ***Total Corporate Areas*** |  | ***55*** | ***56.1*** | ***(0.9)*** |  |  |  |
| **PROJECT SUPPORT** |
| HR and Payroll system update | Project |  | 0.2 |  | **COMPLETED** | **N/A** | HR System implemented, further work on review of system to be agreed for future plans. |
| InPhase Development | Project | 0 | 4.6 |  | **COMPLETED** | **N/A** | Current development complete, review of Project Management and InPhase usage will be included in future plans |
| ***Project Support Total Days*** |  | ***20*** | ***4.8*** | ***15.2*** |  |  |  |
| GDPR Implementation | Project | 5 | 2.5 | 2.5 | **COMPLETED** | **N/A** | Following a review of GDPR a review of the Governance and management arrangements has been undertaken and a revised group established comprised of Information Asset Owners / Leadership Team members. |
| ***Project Support Totals*** |  | ***25*** | ***7.3*** | ***17.7*** |  |  |  |
|  |  |  |  |  |  |  |  |
| **TOTAL ONGOING WORK** |  | **80** | **63.4** | **16.6** |  |  |  |
|  |  |  |  |  |  |  |  |
| **OTHER WORK**  |
| **Residual Work from 2018/19** |
| Commercial Properties | N/A | 0 | 5.9 |  | **COMPLETED** | **LIMITED** | Follow Up undertaken March 2020, (see unplanned work above re outcome) |
|  |  |  |  |  |  |  |  |
| Health & Safety | N/A | 0 | 9.9 |  | **COMPLETED** | **ADEQUATE** | Actions implemented to improve culture |
|  |  |  |  |  |  |  |  |
| ***Residual Work Total Available Days*** |  | ***10*** | ***15.8*** | ***(5.8)*** |  |  |  |
|  |  |  |  |  |  |  |  |
| **GENERAL Areas** |
| GRACE System Administration | N/A | 10 | 0 | 10 |  |  |  |
| Post Audit Reviews | N/A | 5 | 0.3 | 4.7 |  |  | Review of previous 2 years management actions to determine if implemented or status of implementation, results will be reported to Governance Committee. |
| ***General Areas Total Available Days*** |  | ***15*** | ***0*** | ***15*** |  |  |  |
| ***Total Other*** |  | ***25*** | ***16.1*** | ***8.9*** |  |  |  |
|  |  |  |  |  |  |  |  |
| ***Total Ongoing & Other*** |  | ***105*** | ***79.5*** | ***25.5*** |  |  |  |

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| **Contingency / Irregularities** |
| Contingency / Consultancy |  |  | 7.7 |  | **COMPLETED** | **N/A** | Advice / Support from Internal Audit in respect of issues arising, fraud awareness, scam emails received etc. |
| **Investigations / Irregularities** |  |  |  |  | **COMPLETED** | **Various Reports** | Investigation work by Interim Head of Shared Assurance primarily regarding current issues. |
| Recruitment Compliance |  |  | 28 |  |  |  |  |
| Compliance with Council Financial Policies, Procedures, Rules & Regulations |  |  | 45 |  |  |  |  |
| Compliance with Capability Policy |  |  | 32 |  |  |  |  |
| Collation of evidence (investigation) |  |  | 8.2 |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Contingency/Irregularities Total**  |  | **10** | **120.9** | **(110.9)** |  |  |  |
| **Total Ongoing & Other Work** |  | **105** | **79.9** | **25.1** |  |  |  |
|  |  |  |  |  |  |  |  |
| **Total Contingency, Ongoing & Other** |  | **115** | **200.8** | **(85.8)** |  |  |  |
|  |  |  |  |  |  |  |  |
| **TOTALS** |  | **340** | **517.4** | **(177.4)** |  |  | **152% Audit Plan Completed 2019/20** |
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**SHARED FINANCIAL SERVICES**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **WORK AREA** | **RISK** | **EST****(Days)** | **ACT** | **BAL** | **REVIEW STATUS** | **ASSURANCE****RATING** | **COMMENTS** |
| **AUDIT PLANNED WORK** |
| Creditors | High | 20 | 36.7 | (16.7) | **COMPLETED** | **LIMITED** | Final Report issues, however, no management actions have been included in report as further work is required to determine extent of issues. Issues identified in separate table. |
| Financial Systems; | High | 20 | 2 | 18 | **Commenced** |  | Agreed to review Budget Management / Monitoring at both Councils, audit scope outlined by Internal Auditor, to be agreed by S151 Officers. However, COVID\_19 interrupted work, Auditor is seconded to Community Hub |
| Procurement – Chorley | High | 30 | 7.9 |  | **In Progress** |  | Audit scope was agreed, testing was in progress, scope is focused on waiver of CPR’s and compliance with requierments of Constitution.Work interrupted by COVID-19 response and auditor seconded to Community Hub, this auditor’s contract has since ended. |
| Procurement – South Ribble |  |  | 19.5 |  | **Draft Report** | **LIMITED** | Audit focused on specific contract, overview of findings is included in separate table and full report will be presented to Governance Committee once it has been agreed. |
| Money Laundering | High | 20 | 1.6 | 18.4 | **Commenced** |  | Work commenced in March 2020, interrupted by COVID-19 and secondment of Auditor to Community Hub, will be carried forward to 2020/21 Plan, Review and update of policy and provision of training is included in AGS Action Plan  |
| NFI Data Matching Reviews of Financial Matches inc. Creditors / Payroll / Housing Benefits | Medium | 10 | 10.9 | (0.9) | **COMPLETED** | **ADEQUATE** | Review of matches, no arising issues |
| ***Total Planned Work*** |  | ***100*** | ***80.60*** | ***19.4*** |  |  |  |
| **UNPLANNED WORK** |
| Shared Services Review of Accounts |  |  | 7 |  | **Draft report** |  | Audit work completed and Draft Report prepared. File and Report with Interim Head of Shared Assurance for review. |
| **COVID-19** |  |  |  |  |  |  |  |
| GDPR Implications Advice |  |  | 0.2 |  |  |  |  |
| ***Total Unplanned Work*** |  |  | **7.2** |  |  |  |  |
|  |  |  |  |  |  |  |  |
| ***TOTAL SHARED SERVICES*** |  | ***100*** | ***87.8*** | ***12.2*** |  |  |  |

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| **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 |  |  | 12.1 |  | **COMPLETED** | **SUBSTANTIAL** | Previously Reported |
| Treasury Management |  |  | 1.1 |  | **COMPLETED** | **SUBSTANTIAL** | Previously Reported |
| Payroll |  |  | 2.1 |  | **COMPLETED** | **LIMITED** | Previously Reported |
| Main Accounting |  |  |  |  | **COMPLETED** | **SUBSTANTIAL** | Previously Reported |
| ***Total Residual Work*** |  | ***5*** | ***15.3*** | ***(10.3)*** |  |  |  |
| **Contingency / Irregularities** |
| ***Total Contingency / Irregularity Work*** |  | **5** | 0 | 5 |  |  |  |
|  |  |  |  |  |  |  |  |
| **TOTALS** |  | **120** | **103.3** | **16.7** |  |  | **86% of Plan completed** |