

Appendix 1

INTERNAL AUDIT PLANS 2018/19 SOUTH RIBBLE COUNCIL

WORK AREA	RISK	QTR	EST (Days)	ACT	BAL	C/F	REVIEW STATUS	ASSURANCE RATING	STATUS
AUDIT PLANNED WORK									
RESOURCES & TRANSFORMATION									
Legal, Democratic & HR Services									
Licensing Service	MAJOR	1	15	13.2	1.8	0	COMPLETED	SUBSTANTIAL	Completed
Payroll / HR System Data Testing	N/A	4	5	0	0	0	COMPLETED	SUBSTANTIAL	Completed
Policy, Communications, Customer, Digital & Strategic Asset Management									
Performance Management Information	CRITICAL	4	10	13.4	(3.4)	0	COMPLETED	ADEQUATE	Testing is completed, Draft Report produced by 8/03/19
Project Management	CRITICAL	3	15	2	0	13	C/F 2019/20		Audit has been delayed due to a review of programme board and review of project management, to be completed in 2019/20
Council Tax	CRITICAL	3	10	9.7	0.3	0	COMPLETED	FULL	Audit review initially classified Council Tax systems as Substantial, however, implementation of the Management Actions has resulted in a revised Assurance Rating.
Non-Domestic Rates (NDR)	CRITICAL	3	10	10.8	(0.8)	0	COMPLETED	FULL	Audit review initially classified NDR systems as Substantial, however, implementation of the Management Actions has resulted in a revised Assurance Rating.
Housing Benefits	CRITICAL	2&3	10	11.1	(1.1)	0	COMPLETED	FULL	Report is completed, Management Actions implemented prior to completion of audit work
Sundry Debtors	CRITICAL	3	10	9.5	0.5	0	COMPLETED	FULL	Report is completed, Management Actions implemented prior to completion of audit work.
ICT Review	CRITICAL	2&3	15	0.4	0	14.6	c/f to 2019/20		Significant changes to ICT, audit work to be carried forward into 2019/20
REGENERATION & GROWTH									
Neighbourhoods & Development									
Health & Safety	CRITICAL	2&3	10	12.1	(2.1)	0	COMPLETED	ADEQUATE	Audit work included a review of risk assessments in specific areas and a H&S Questionnaire. Results from that questionnaire reported to Leadership Team 03/06/19 for action
Refuse Collection & Recycling Contract	CRITICAL	2	10	11	(1)	0	COMPLETED	SUBSTANTIAL	Completed
My Neighbourhoods	MAJOR	3&4	10	1.3	0	8.7	c/f 2019/20		A functional and executive review of My Neighbourhoods and how the service is being delivered is being undertaken by Officers and Members. Work will be completed in 2019/20.
Planning & Property									
Property Repairs & Maintenance	CRITICAL	3	15	5.9	9.1	0	COMPLETED	LIMITED	An independent external review was undertaken in order to produce an improvement action plan, this identified 76 improvement recommendations which have been incorporated into a comprehensive technical compliance

Appendix 1

									programme with priority ratings and timelines for implementation. The action plan will be followed up by Internal Audit during 2019/20.
Commercial Properties	MAJOR	2&3	15	9.1	5.9	0	COMPLETED	LIMITED	The Audit identified a number of issues in regard to the maintenance and the accuracy of the Council's Asset Register and the undertaking of lease and rent reviews. Management Actions will address issues in those areas. These will be followed up in 2019/20 by Internal Audit.
TOTAL PLANNED WORK			160	114.5	10.8	52.1			78% Completed Work carried forward 36.3 days = 22%
Actual Plus Balance Sub Total					125.3				
Note The work completed plus the balance is actual days overall, as can be seen from the report some audit reviews went over the allocated time and some reviews came in under. The remaining works will be completed in 2019/20, both Neighbourhoods and Project Management have been subject to and are continuing to be subject to major reviews of the way in which the services are delivered.									

Appendix 1

ONGOING WORK THROUGHOUT THE YEAR									
CORPORATE									
Annual Governance Statement	N/A	1&4	20	14.8	5.2	0	Completed	N/A	2017/18 AGS Completed
Anti-Fraud & Corruption	N/A	ALL	10	1.7	8.3	0	Ongoing updates	N/A	Ongoing policy updates, fraud alerts circulated during 2018/19
National Fraud Initiative (NFI)	N/A	ALL	15	18.7	(3.7)	0	Data Sets submitted	N/A	Data Sets submitted, CTAX / Elec Reg. SPD results returned & being investigated Further results for other data sets available from end of January results reported to Gov. Cttee. 2019/20
PROJECT GROUPS									
Legal, Democratic & HR Services									
GDPR Implementation	N/A	1	5	15.9	(10.9)	0	Project Support	N/A	GDPR Implementation group meets weekly to update on progress. Ongoing advice & support provided re policies and procedures
Planning & Property									
City Deal	N/A	ALL	5	1.3	0	0	COMPLETED	N/A	Project Group Audit role advice & support completed
Investment Strategy	N/A	ALL	5	0.4	0	0	COMPLETED	N/A	Project Group Audit role advice & support completed
Housing Development	N/A	ALL	5	0.3	0	0	COMPLETED	N/A	Project Group Audit role advice & support completed
Neighbourhoods & Development									
Health, Leisure & Wellbeing Campus	N/A	ALL	5	0.5	0	0	COMPLETED	N/A	Project Group Audit role advice & support completed
TOTAL ONGOING WORK			70	53.6	(1.1)	0			
WORK OUTSIDE AUDIT PLANNING PROCESS									
GENERAL									
Residual Work from 2017/8	N/A	1	20	7.1	0	0	COMPLETED	N/A	
GRACE System Administration	N/A	ALL	20	20.6	0	0	COMPLETED	N/A	
Business Continuity	N/A	ALL	30	0.9	0	0	COMPLETED	N/A	
Post Audit Reviews	N/A	ALL	10	1	0	0	COMPLETED	N/A	
Contingency / Irregularities	N/A	ALL	15	19.6	0	0	COMPLETED	N/A	
Governance Committee	N/A	ALL	15	7.4	0.6	0	COMPLETED	N/A	
TOTAL WORK OUTSIDE PLAN			110	56.6	0.6	0			
SUB TOTAL									
Ongoing Work & Work outside plan			180	110.2	0.6	0			
TOTALS			340	224.7	11.4				
TOTAL									
Actual Plus Balance (over / under)					236.1				Overall Plan 69% Complete
Note									
Work outlined above is ongoing work throughout the year and project support work, some of these pieces of work required more time to be input than originally planned due to the nature of the pieces of work, these were generally pieces of work were key risks existed for the Council and required Audit input.									