

**AUDIT and GOVERNANCE COMMITTEE – 8 MAY 2019**  
**Internal Audit Strategy and Internal Audit Plan for 2019/20**

**Report by the Director of Finance**

**RECOMMENDATION**

1. **The committee is RECOMMENDED to comment on and note the Internal Audit Strategy for 2019/20 and 2019/20 Internal Audit Plan.**

**Executive Summary**

2. This report presents the Internal Audit Strategy and Internal Audit Plan for 2018/19. A separate plan for Counter-Fraud activity will be presented to the July 2019 Committee.
3. Appendix 2 sets out the annual Internal Audit plan for 2019/20.
4. The key focus of audit activity during the year includes
  - Financial Management
  - Contract Management
  - Directorate Strategic Risks
  - Implementation of the new Children's IT system
  - Oxfordshire Housing & Growth Deal / Capital programme management
  - Governance

**Introduction**

5. The Accounts and Audit Regulations 2015 state that the Council needs to maintain an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with the proper internal audit practices; these are defined as the Public Sector Internal Auditing Standards 2013, updated March 2017.
6. The Public Sector Internal Auditing Standards defines "Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes."
7. The Chief Internal Auditor is required to provide an annual report on the System of Internal Control which is used to inform the Council's Annual Governance Statement. In providing this opinion we are required to review

annually the financial management, risk management and governance processes operating within the Council. This includes reviewing internal control systems for key processes on a risk basis.

8. The Internal Audit Annual Plan has been drafted however will evolve and needs to be dynamic and subject to amendments / responsive to organisational change and resulting emerging risks during the year.

### **Audit Planning Methodology**

9. Our Internal Audit Plan has been developed to consider the corporate vision and priorities of Oxfordshire County Council, the Leadership Team's (CEDR) priorities and management's assessment of risk as set out in the strategic and directorate risk registers. The audit plan now includes cross referencing to those priorities and risks.
10. We also use our own risk assessment against each activity assessing their significance, sensitivity and materiality – ranking each activity as high, medium or low priority for inclusion within the Internal Audit Plan.
11. Audit planning is undertaken in accordance with Oxfordshire County Council's Internal Audit Charter and Public Sector Internal Audit Standards.
12. As part of the annual planning process the Chief Internal Auditor meets with members of CEDR (Chief Executive Direct Reports) and other Senior Managers. This provides crucial insight and intelligence into the strategic and operational priorities of the organisation. Quarterly meetings with each of the Directorate Leadership Teams are attended to ensure the plan is kept under continuous review. The plan will also be reviewed quarterly with reference to the risk registers and presented to the Audit and Governance Committee for consideration and comment. This ongoing review and insight enables the audit plan to be flexible to meet any changing assurance needs and risks of the organisation.
13. The Audit and Governance Committee will continue throughout 2019/20 to gain assurance through reports from Senior Management on key areas.
14. Our aim is to align our work with other assurance providers, including the External Auditors, Health Auditors and the Southern Internal Audit Partnership. The Southern Internal Audit Partnership provides annual assurance to Oxfordshire County Council on the adequacy and effectiveness of the framework of governance, risk management and control from the work carried out by the Hampshire Shared Services Partnership. Individual audit reports on the partnership's key financial systems are shared with the Chief Internal Auditor, Director of Finance and Assistant Director of Finance. An overall statement of assurance report is produced and presented to the Audit and Governance Committee each year.

15. The Chief Internal Auditor is a member of the Corporate Governance Assurance Group, which supports the monitoring and development of the assurance framework and production of the Annual Governance Statement. This includes review of the key governance areas through the Corporate Leads.
16. The Chief Internal Auditor continues to attend the Counties Chief Auditor Network (National Group) and also the Midland Counties and Districts Chief Internal Auditors Group to enable networking and to share good practice. This contributes to the internal audit planning activity.
17. The Audit and Governance Committee will receive a quarterly report, including a status update on the approved work plans, and a summary of the outcomes of completed audits.

## **Counter-Fraud**

18. Internal Audit have the responsibility for Counter-Fraud. The future model for delivery of both the pro-active fraud plan and management of reactive work / investigations is subject to review, looking for opportunities for further build and strengthen our pro-active fraud activity. The Counter Fraud Strategy and Plan for 19/20 will be presented to the July Audit & Governance Committee.

## **Internal Audit Resourcing**

19. The Internal Audit Team for 2019/20 comprises of the following resources:

Gross days	=	1562
Less Overheads & Non-Chargeable Days	=	342
Chargeable days available	=	1220

20. The days available remain broadly the same as 2018/19. It should be noted that delivery of the planned days is reliant on being able to cover the current vacant auditor post with a short-term resource, then being able to successfully recruit a permanent replacement. The days available as chargeable days for audit assignments, is 915 days (minor reduction from 2018/19 = 925 days).
21. The recruitment and training strategy is being developed to address the current vacancy. This work is being undertaken in conjunction with the current Finance Redesign which is also considering the opportunities going forward for joint working with Cherwell District Council.

2019/20	FTE	Gross days available (before overheads and non-chargeable days)	Chargeable days available	Chargeable days - audit assignment	Chargeable days – non-assignment	Chargeable days – Counter-Fraud
Chief Internal Auditor	0.7	182	140	60	60	20
Audit Manager	0.8	208	160	150	10	0
Audit Manager	0.8	208	160	80	10	70
Senior Auditor*	1	240	180	170	10	0
Auditor	1	260	200	170	10	20
Auditor (vacant)	1	260	200	190	10	0
Team Administrator	0.8 (50% = 0.4)	104	80	0	80	0
I.T. Auditor	0.5	100	100	95	5	0
<b>Total</b>	<b>6.2 FTE</b>	<b>1562</b>	<b>1220</b>	<b>915</b>	<b>195</b>	<b>110***</b>

\*The Senior Auditor will not be in post until 1 May 2019, so small reduction in chargeable days available.

\*\* The vacant auditor post will initially be covered by short term resource, whilst a recruitment and training plan can be developed. Short term resources can now be accessed via a framework agreement, with one of the firms, operated by Croydon Council. The framework has been joined by over 30 different local authorities.

\*\*\*The days for Counter-Fraud do not include the days provided by the Oxford City Council Investigation Team – full details regarding the resourcing of Counter-Fraud activity will be brought back to July 2019 committee meeting. The days reported in this report include only the days provided by the in-house internal audit team members.

#### *Overheads:*

This time is for bank holidays, annual leave, special leave, training, contingency for sick absence, and recruitment.

#### *Non-Chargeable Days:*

The non-chargeable days are for non-audit related activity, including administration time, staff appraisals, 1:1's and departmental work.

#### *Chargeable days – non-audit assignment:*

These are days not attributed to planned audit activity, such as the Chief Internal Auditors management days, admin support for actual audit work, preparation of the audit plan, operational planning, reports for the AWG and Audit Committee, attendance at Directorate Leadership Teams meetings and corporate assurance groups, External Audit liaison and follow up on implementation of agreed management actions.

22. The 915 chargeable days available for audit assignments will be approximately split as following across the directorates

Directorate	Chargeable days available for audit assignments
Corporate / Cross Cutting	245
People (Adults, Children and Public Health)	315
Communities	80
Communities / Resources	80
Resources (including ICT)	165
Grant Certification	30
<b>TOTAL</b>	<b>915</b>

23. Oxfordshire County Council Internal Audit operates in conformance with the Public Sector Internal Audit Standards. We promote excellence and quality through our audit process, application of our Quality Assurance Improvement Programme and training and development. During 2019/20 we will be supporting 2 members of staff to complete the Chartered Internal Audit qualification. We use a number of ways to monitor our performance, respond to feedback and seek opportunities to improve. Evidence of the quality of our audits is gained through feedback from auditees and the results of supervision and quality assurance undertaken as part of our audit process.

24. The proposed performance indicators for 2019/20 are attached as appendix 1 to this report.

LORNA BAXTER  
Director of Finance

Background papers: None.

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**APPENDIX 1            PERFORMANCE INDICATORS 2019/20**

	<b>Performance Measure</b>	<b>Target</b>	<b>Frequency of reporting</b>	<b>Method</b>
1	Elapsed time between start of the audit (opening meeting) and the Exit Meeting	Target date agreed for each assignment by the CIA, no more than three times the total audit assignment days	Quarterly report to A&G Committee.	Internal Audit Performance Monitoring System
2	Elapsed time for completion of the audit work (exit meeting) to issue of draft report	15 Days	Quarterly report to A&G Committee.	Internal Audit Performance Monitoring System
3	Elapsed time between issue of draft report and the issue of the final report	15 Days	Quarterly report to A&G Committee.	Internal Audit Performance Monitoring System
4	% of Internal Audit planned activity delivered	100% of the audit plan by end of April 2020.	Report to A&G Committee.	Internal Audit Performance Monitoring System
5	% of agreed management actions implemented within the agreed timescales	90% of agreed management actions implemented	Quarterly Report to AWG	Action Management Tracking System
6	Customer satisfaction questionnaire (Audit Assignments)	Average score < 2	Report to A&G Committee	Questionnaire

7	Directors satisfaction with internal audit work	Satisfactory or above	Every two years - review of the effectiveness of IA - Monitoring Officer report to A&G Committee	Questionnaire, last completed in 2018/19, next due 2020/21.
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## APPENDIX 2:

### INTERNAL AUDIT PLAN 2019/20

#### Summary Page:

See detailed plan on next page for outline scope of each audit.

Corporate / Cross Cutting	Children: Placements	IT Audits
Contract Procurement – Decision Making	Children: Family Safeguarding Model	Backup and Recovery
Governance – Directors Assurance	Children: Children Missing Education	IT Incident Management
Governance – Service / Establishment audit	Children: SEND	Data Centre Refresh
Induction	Children: Capita One Payments Module	Cyber Security
Risk Management	Children: Troubled Families	IT Disaster Recovery Planning
Performance Management	Children: School Admissions	IT Project Governance
Transformation Governance	Communities	NHS Data Security and Protection Toolkit
Follow up – Health & Safety	Oxford City Agency Agreement for Highway Maintenance	(IT Application Review – see Adults plan)
Follow up – Business Continuity	Property & Facilities Management	Grant Certification
Oxfordshire Local Enterprise Partnership	Highways Contract Payments	Grant Certification – various.
Adults / Children	Communities / Resources	
Transitions from Children to Adult Services	Capital Programme – Formulation and Prioritisation	
Adults: Hospital Social Work Teams	Capital Programme – Procurement	
Adults: Payments to Providers	Oxfordshire Housing and Growth Deal – Accountable Body	
Adults: Client Charging	Resources	
Adults: Direct Payments	Pensions Administration	
Adults: Contract Management	Pension Fund	
Adults: IT Audit Application Review – CM2000	Purchasing / Procurement / Accounts Payable	
Children: Payments via ContrOCC	Payroll	
Children: LCS Social Work Recording		



**Detailed Plan:**

Quarter start dates are indicative dates only.

Audit	Scope	Audit Needs Assessment – Priority	Link to Corporate Vision / priorities & Strategic Directorate Risk Registers	TBC - Planned Qtr start
Corporate / Cross Cutting				
Contract Procurement – Decision Making	The audit will provide assurance that, prior to taking decisions to make a financial commitment with a third party, there is compliance with the Council’s Contract Procedure Rules, a clear business need has been identified and appropriately reviewed, there is a sound commercial/commissioning strategy to ensure value for money is achieved, supply risk is managed and service objectives are met. The audit will include review of exemptions to ensure these are only granted in exceptional circumstances in line with the Council’s Exemption Procedure.	H	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money. <i>Strategic Risk Register:</i> Supply Chain Resilience, Finance.	Q2
Governance – Directors Assurance	The audit will review the arrangements in place which provide Directors with assurance over the effectiveness of key governance streams, for example: Risk Management, Performance Management, Legislation, HR, Information Management, Health &	H	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money.	Q3

	Safety, Financial Management, Business Continuity, Procurement & Contract Management, etc. The 2019/20 audit will review arrangements across Communities, Adults and Children.			
Governance – Service / Establishment Level Audit	A small sample of service/establishment audits will be undertaken from areas across the Council to provide assurance on compliance with key Governance, HR and Financial Management policies by cost centre managers and their teams.	M	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money.	Q3
Induction	The audit will provide assurance over the induction arrangements in place both corporately and across services. This will include compliance with the Induction and Probation Policy and completion/monitoring of mandatory & non-mandatory training.	M	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money. <i>Strategic Risk Register:</i> Council Workforce Internal.	Q1
Risk Management	The audit will provide assurance over the corporate level processes for risk management, including the arrangements in place for the Strategic Risk Register. This audit will also link with the Directors Assurance audits referred to above which will review the robustness of arrangements in place at Director level.	H	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money.	Q4

Performance Management	The audit will provide assurance over the corporate level processes for the monitoring, reporting and management of performance. This audit will also link with the Directors Assurance audits referred to above which will review the robustness of arrangements in place at Director level.	H	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money.	Q4
Transformation Governance	The audit will follow up on the audit of Transformation Governance Arrangements undertaken during 2018/19, reviewing governance processes that have since been refined and implemented. The detailed scope is to be agreed, but will include review of the robustness and accuracy of reporting against key project deliverables.	H	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money. <i>Strategic Risk Register:</i> Transformation	Q3
Follow up – Health & Safety	The audit will assess the effectiveness of the implementation of the action plan agreed following the 2018/19 audit of Health & Safety.	-	-	Q4
Follow up – Business Continuity	The audit will assess the effectiveness of the implementation of the action plan agreed following the 2018/19 audit of Business Continuity.	-	-	Q4
Oxfordshire Local Enterprise Partnership (OxLEP)	OxLEP is a limited company who play a key role in driving economic growth in Oxfordshire. Oxfordshire	M	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money. We provide	Q3/Q4

	County Council acts as the accountable body on behalf of the LEP. As accountable body, OCC are responsible for administering any funds received by government on behalf of OxLEP, and ensuring that the OXLEP Assurance Framework, as approved by the OxLEP Board and subsequently reviewed by MHCLG is being adhered to.		services that enhance the quality of life in our communities, and protect the local environment. <i>Strategic Risk Register: Finance</i>	
<b>Adults / Children</b>				
Transitions from Children to Adult Services	The arrangements for transitions between Children and Adults has been subject to review. Following on from that work, the audit will provide assurance over the processes and governance arrangements in place to provide a smooth and coordinated transition for young people.	M	<i>Corporate Plan: We strive to give every child a good start in life, and protect everyone from abuse and neglect. We listen to residents so we can continuously improve our services and provide value for money. We help people live safe, healthy lives and play an active part in their community. Strategic Risk Register: Demand Management, Safeguarding.</i>	Q4
Adults: Hospital Social Work Teams	The audit will provide assurance over the governance, financial and operational processes within the Hospital Social Work Teams.	M	<i>Corporate Plan: We strive to give every child a good start in life, and protect everyone from abuse and neglect. We listen to residents so we can continuously improve our services and provide value for money. We help people live safe, healthy lives and play an active part in their community. Strategic Risk Register: Demand Management, Safeguarding.</i>	Q1/Q2
Adults: Payments to Providers	This audit will provide assurance	H	<i>Corporate Plan: We enable older</i>	Q2

	over the accuracy and integrity of the payments processes in place for payments to residential and home support providers. The audit for 2019/20 will focus on the improvements to process work being undertaken by Adults.		and disabled people to live independently and care for those in greatest need. We listen to residents so we can continuously improve our services and provide value for money. <i>Strategic Risk Register: Finance</i>	
Adults: Client Charging	This audit will provide assurance over the accuracy, integrity and timeliness of client charging. The audit for 2019/20 will focus on the improvements to process work being undertaken by Adults. The scope of the audit will also include review of the processes in place for the management of Adult Social Care debt.	M	<i>Corporate Plan: We enable older and disabled people to live independently and care for those in greatest need. We listen to residents so we can continuously improve our services and provide value for money. Strategic Risk Register: Finance</i>	Q3
Adults: Direct Payments	The detailed scope of the audit of Direct Payments will be agreed with the Deputy Directors within Adults. The scope will include review of the continued roll out of pre-paid cards.	M	<i>Corporate Plan: We enable older and disabled people to live independently and care for those in greatest need. We listen to residents so we can continuously improve our services and provide value for money. Strategic Risk Register: Finance</i>	Q3
Adults: Contract Management	The audit will provide assurance on the robustness of contract management arrangements within Adults for mid-level contracts (not platinum). This will include review of the newly implemented quality assurance programme (PAMMS), as well as the new governance	M	<i>Corporate Plan: We enable older and disabled people to live independently and care for those in greatest need. We listen to residents so we can continuously improve our services and provide value for money.</i>	Q2

	assurance framework implemented following the re-structuring.			
Adults: IT Audit Application Review – CM2000	An IT audit of the CM2000 application (an electronic time recording system that is used as a basis for making payments to care providers). The audit will review the security and management controls over the application to ensure they are adequate for processing activities and the protection of data.	M	<i>Corporate Plan:</i> We enable older and disabled people to live independently and care for those in greatest need. We listen to residents so we can continuously improve our services and provide value for money.	Q2
Children: Payments via ContrOCC	Following the implementation of the new Children’s Social Care IT system (LCS) and a new integrated finance system (Controcc), the audit will provide assurance over the accuracy, validity, timeliness and authorisation of payments made. This will include follow up of previous audits of Foster Payments.	M	<i>Corporate Plan:</i> We strive to give every child a good start in life, and protect everyone from abuse and neglect. We listen to residents so we can continuously improve our services and provide value for money. <i>Strategic Risk Register:</i> Finance	Q3/Q4
Children: LCS Social Work Recording	Following the implementation of the new Children’s Social Care IT system (LCS), the audit will review the controls in place to ensure accurate and timely social work recording on the new system.	M	<i>Corporate Plan:</i> We strive to give every child a good start in life, and protect everyone from abuse and neglect. We listen to residents so we can continuously improve our services and provide value for money. <i>Strategic Risk Register:</i> Safeguarding	Q3/Q4
Children: Placements	The scope will be agreed with the Director, but will follow on from the initial audit undertaken at the end of 2018/19.	H	<i>Corporate Plan:</i> We strive to give every child a good start in life, and protect everyone from abuse and neglect. We listen to residents so we can continuously improve our services and provide value for	Q1

			money. <i>Strategic Risk Register: Safeguarding and Finance</i>	
Children: Family Safeguarding Model	The implementation of the Family Safeguarding Model will be a significant project for Children's. The audit will provide assurance on the project governance arrangements in place to deliver the new model of working.	M	<i>Corporate Plan: We strive to give every child a good start in life, and protect everyone from abuse and neglect. We listen to residents so we can continuously improve our services and provide value for money. We help people live safe, healthy lives and play an active part in their community. Strategic Risk Register: Safeguarding</i>	Q3
Children: Children Missing Education	The audit will provide assurance over the governance, financial and operating processes of the new Children Missing Education Team.	M	<i>Corporate Plan: We strive to give every child a good start in life, and protect everyone from abuse and neglect. We listen to residents so we can continuously improve our services and provide value for money.</i>	Q2
Children: SEND (Special Educational Needs & Disability)	Following the implementation of the SEND Code of Practice 2015, there has been an Ofsted Inspection of the service and an internally commissioned review of the High Needs Block spending. The audit will review the governance, financial and operating processes within the SEND team.	H	<i>Corporate Plan: We strive to give every child a good start in life, and protect everyone from abuse and neglect. We listen to residents so we can continuously improve our services and provide value for money.</i>	Q3
Children: Capita One – payments module	It is planned that Capita One (Children's Education IT System) will be used from 19/20 to also generate payments. The audit will provide assurance over the robustness of processes to ensure	M	<i>Corporate Plan: We strive to give every child a good start in life, and protect everyone from abuse and neglect. We listen to residents so we can continuously improve our services and provide value for money.</i>	Q1/Q2

	that accurate, valid, timely and appropriately authorised payments are made.			
Children: Troubled Families	The conditions of the grant claim require that Internal Audit test a sample of 10% and sign off on each claim submitted. For 2019/20 there is a requirement for the regularity of claims to be increased – this is currently planned for quarterly review.	Mandatory	A requirement of the grant conditions is that Internal Audit independently sample 10% of each claim.  <i>Corporate Plan:</i> We strive to give every child a good start in life, and protect everyone from abuse and neglect. We listen to residents so we can continuously improve our services and provide value for money.	Quarterly return
Children: School Admissions	The audit will provide assurance over the operating processes of the School Admissions function.	M	<i>Corporate Plan:</i> We strive to give every child a good start in life, and protect everyone from abuse and neglect. We listen to residents so we can continuously improve our services and provide value for money.	Q1/Q2
<b>Communities</b>				
Oxford City Agency Agreement for Highway Maintenance	The audit will provide assurance over the robustness of the governance and contract management arrangements in place for the Agency Agreement with Oxford City Council for highway maintenance on the classified road network in Oxford.	H	<i>Corporate Plan:</i> We support a thriving local economy by improving transport links to create jobs and homes for the future. We listen to residents so we can continuously improve our services and provide value for money. <i>Strategic Risk Register:</i> Growth & Infrastructure Development	Q1
Property & Facilities Management	The audit will follow on from the initial audit review of Facilities	H	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide	Q3



	Management undertaken at the end of 2018/19 and provide assurance over the governance and operating policies and procedures that are being developed since the management of property, facilities and energy management operations were brought back in house, following the collapse of Carilion in 2018.		value for money. We provide services that enhance the quality of life in our communities, and protect the local environment.	
Highways Contract Payments	The detailed scope of the audit will be agreed with the Director, however will include follow up of the system improvements being implemented by the contractor to ensure a more robust position for the monitoring and payment of costs.	H	<i>Corporate Plan:</i> We support a thriving local economy by improving transport links to create jobs and homes for the future. We listen to residents so we can continuously improve our services and provide value for money. <i>Strategic Risk Register:</i> Growth & Infrastructure Investment	Q3
<b>Communities / Resources</b>				
Capital Programme – Formulation and Prioritisation	The audit will provide assurance on the governance and processes in place for formulation and prioritisation of projects to be included within the capital programme.	H	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money. We provide services that enhance the quality of life in our communities, and protect the local environment. <i>Strategic Risk Register:</i> Growth & Infrastructure Investment	Q2
Capital Programme – Procurement	The audit will review the contract procurement arrangements in place for delivery of individual schemes within the capital programme.	H	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money. We provide services that enhance the quality of life in our communities, and	Q1/Q2

			protect the local environment. <i>Strategic Risk Register: Growth &amp; Infrastructure Investment</i>	
Oxfordshire Housing and Growth Deal – Accountable body	<p>The Deal, as announced by Government in November 2017, provides £215 million of additional government funding for Oxfordshire, to deliver the key infrastructure required to underpin proposed housing development, and additional funds to increase the supply of affordable housing.</p> <p>Delivery of the Deal is overseen by the Oxfordshire Growth Board. The Growth Board is a statutory joint committee of the 6 Oxfordshire Local Authorities, the LEP and key strategic partners.</p> <p>The audit will look to provide assurance that Oxfordshire County Council has robust processes in place to deliver its role as the accountable body.</p>	H	<p><i>Corporate Plan: We support a thriving local economy by improving transport links to create jobs and homes for the future. We listen to residents so we can continuously improve our services and provide value for money.</i></p> <p><i>Strategic Risk Register: Growth &amp; Infrastructure Investment</i></p>	Q3
<b>Resources</b>				
Pensions Administration	An annual audit to test the key controls providing assurance that members records are accurately maintained and that payment through the pension's payroll are accurate, timely and legitimate.	M	<i>Corporate Plan: We listen to residents so we can continuously improve our services and provide value for money. Strategic Risk Register: Finance</i>	Q3

	During 2019/20 the audit will consider the implementation of I-Connect, a new system to enable employers to make returns via automatic upload.			
Pension Fund	An annual audit to test the key controls providing assurance that the pensions fund is being properly managed, with funds invested securely, maximising investment opportunities. During 2019/20 the audit will consider the assurance arrangements developed following the Brunel agreement (Pension Fund pooling arrangement).	M	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money. <i>Strategic Risk Register:</i> Finance	Q2
Purchasing / Procurement / Accounts Payable	The detailed scope for assurance to be provided for 2019/20 is to be agreed, however the audit will include review of the robustness of arrangements in place for monitoring, identification and correction of duplicate payments in relation to the accounts payable system. Hampshire Internal Audit provides assurance over the IBC operated controls and processes.	M	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money. <i>Strategic Risk Register:</i> Finance	Q1/Q2
Payroll	The audit will provide assurance over the key control processes operated by OCC to ensure that payments are accurate, timely and paid to legitimate employees only. Hampshire Internal Audit provides	M	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money. <i>Strategic Risk Register:</i> Finance	Q4

	assurance over the IBC operated controls and processes.			
<b>IT Audits</b>				
ICT – Backup and Recovery	A new backup solution is being implemented. This audit has been c/f from 2018-19. The audit will review the procedures and processes for taking, securing and testing backups of corporate ICT systems and data.	H	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money.	Q4
ICT – IT Incident Management	A new IT service management tool is being implemented in 2019. This audit has been c/f from 2018-19. The audit will review how incidents and service requests are reported to the IT service desk and managed through to resolution.	M	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money.	Q4
ICT – Data Centre Refresh	There is a planned review of the strategy to refresh ICT infrastructure. This will be a significant programme of work in ICT. This audit has been c/f from 2018-19. The detailed scope of the audit will be agreed nearer the time.	M	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money.	Q2
ICT – Cyber Security	The audit will provide assurance over the adequacy and effectiveness of management and technical controls to protect the Council against cyber-attacks. The 2019-20 audit will cover the	M	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money.	Q1

	<p>following areas:</p> <ul style="list-style-type: none"> <li>• Wireless Networks</li> <li>• Firewalls</li> <li>• Privileged Access</li> <li>• Vulnerability Assessments and Security Patching</li> <li>• Third-Party Resilience</li> </ul>			
ICT - Disaster Recovery Planning	Following on from the audit of Business Continuity undertaken in 2018-19, this audit will provide assurance over the adequacy of plans in place to recover IT systems and services, within agreed timescales, following a disaster event.	M	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money.	Q3
ICT - Project Governance	The audit will provide assurance over the effectiveness of governance arrangements in place for ICT projects.	M	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money.	Q2
NHS Data Security and Protection Toolkit	OCC are required to make an annual submission to access NHS data and systems. The audit will review the proposed evidence being submitted for the toolkit and ensure it is complete, accurate and meets requirements.	M	<i>Corporate Plan:</i> We listen to residents so we can continuously improve our services and provide value for money.	Q4
CM2000 Application Review	- See Adult's plan entry	-	-	-

Grant Certification				
Grant Certification – various.	<p>There are several requests made throughout the year for the Chief Internal Auditor sign off grant certifications. For 2019-20 these will include:</p> <ul style="list-style-type: none"> <li>• Local Growth Fund</li> <li>• Integrated Transport Highways Management Block Grant</li> <li>• Highways Maintenance Challenge Fund</li> <li>• Pot Hole Action Fund</li> <li>• Disabled Facilities Grant</li> <li>• Bus Subsidy Revenue Grant</li> <li>• Cycling Ambition Grant</li> <li>• Safer Roads Fund</li> <li>•</li> </ul>	Mandatory	Chief Internal Auditor sign off – requirement of grant claim conditions.	July and Sept sign off
Other (Chargeable days – non-audit assignment)				
There are days which are not attributed to specific planned audit activity and include:	<ul style="list-style-type: none"> <li>• Chief Internal Auditor’s management days</li> <li>• Preparation of the audit plan and operational planning</li> <li>• Reports for the AWG and Audit &amp; Governance Committee</li> <li>• Attendance at Directorate Leadership Teams meetings and regular meetings with Senior Management</li> <li>• Attendance at the Corporate Governance Assurance group including contribution to and overview of the Annual Governance Statement</li> <li>• External Audit liaison</li> <li>• Liaison with other assurance providers, for example Hampshire Internal Audit and OCCG Auditors.</li> </ul>			

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|  | <ul style="list-style-type: none"><li>• Follow up on implementation of agreed management actions.</li><li>• Annual self-assessment against internal audit standards – In accordance with the requirements of the Public Sector Internal Audit Standards</li><li>• Advice and Liaison</li><li>• Production of the Chief Internal Auditors' Annual Report</li><li>• Development of data matching / analytics</li><li>• Contribution to change management programmes</li><li>• Admin support for actual audit work</li></ul> |
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