

Internal Audit Plan

2016-17

Southampton City Council



**Southern Internal
Audit Partnership**

Assurance through excellence
and innovation

Audit	Audit Sponsor HUB (Service Director)	Strategic / Directorate Risk Registers	Corporate Priority	Audit Needs Assessment	Scope
Transformation	Transformation (Transformation Director)	1,7,8,,9	1,5,7	High	<ul style="list-style-type: none"> Review of new Capital Entity; Programme / project management and benefits realisation
Health and Safety	Transformation (SD Digital & Business Operations)	4	3,7	High	Responsibilities and arrangements for compliance to include new HSE Construction (Design and Management) (CDM) Regulations 2015
Information Governance	Strategic (SD Legal & Governance)	5	3,6,7	High	Outcomes of the Information Commissioner's review and effective implementation of key recommendations
Human Resources	Chief Strategy Officer	3a,3b	1,3,7	High	Implementation of 'digital employee' to encompass temporary and casual workers. Additional focus on DBS checks.
Human resources - Pay and allowances	Chief Strategy Officer	1	1,3,7	Medium	Follow up of the review undertaken in 15/16.
Repairs and maintenance	Operations (SD Growth)	4	4,7	Medium	Schools repairs and maintenance programmes. 16/17 (delivery, prioritisation, H&S, safeguarding)
Annual Governance Statement	Strategic (SD Legal & Governance)		3,7	High	Assurances against self assessment questionnaire.
Proactive fraud initiatives	Strategic (SD Finance & Commercialisation)	1	3,6,7	High	<ul style="list-style-type: none"> Completion of the annual fraud survey. Maintenance of fraud risk registers CIPFA Code of Practice on Managing the risk of Fraud and Corruption Data analytics

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National Fraud Initiatives	Strategic (SD Finance & Commercialisation)	Mandatory	3,6,7	-	<ul style="list-style-type: none"> NFI Matches and enquiries NFI data uploads (2016 data sets)
Reactive fraud and irregularity reviews & advice	All	1	3,6,7	High	<ul style="list-style-type: none"> Provision for special investigations Provision of advice/assistance
Local Government Transparency Code 2014	Strategic (SD Legal & Governance)	5	7	Medium	Compliance with the requirements of the 2014 Act.
Employers Pensions (teachers and LGPS)	Chief Strategy Officer		7	High	Employers responsibilities including enrolment, transfers and calculation of contributions.
Accounts Receivable and debt management	Strategic (SD Finance & Commercialisation)	Key Financial System	7	High	Cyclical review of core financial system, to ensure accurate and timely invoicing, recovery and banking of income due.
Financial Management	Strategic (SD Finance & Commercialisation)	1	7	High	Cyclical review of core financial systems - coverage rotates between strategic financial planning, corporate financial reporting and monitoring and detailed local budget monitoring
NNDR	Strategic (SD Finance & Commercialisation)	Key Financial System	7	High	Cyclical review of core financial systems to ensure accurate and timely billing, collection and banking of NNDR
Housing benefits (inc Council Tax reduction scheme)	Strategic (SD Finance & Commercialisation)	Key Financial System	7	High	Cyclical review of core financial system's processes and controls for housing benefit applications and payments to claimants.
IT Applications & Operating Systems	Transformation (SD Digital & Business Operations)	2,5	7	High	Operating systems and applications are up to date or risks are mitigated if the latest versions are not installed
Network Management and Security	Transformation (SD Digital & Business Operations)	2,5	7	High	Review of the management and security of the ICT network

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Virtualisation	Transformation (SD Digital & Business Operations)	2,5	7	High	Significant level of change, review to cover security, access, visibility, content, data sensitivity.
Cyber Essentials Scheme	Transformation (SD Digital & Business Operations)	2,5	7	High	Gap analysis against the new HM Government assessment framework
Across Schools Thematic Review 1 - Budgetary Control 2 - TBC	Operations (SD Children & Families (DCS)) Strategic (SD Finance & Commercialisation)	3b,9	3,7	High	Budget preparation, management, transparency and governance.
General school reviews	Operations (SD Children & Families (DCS))	3b,9	3,7	High	Provision to respond to requests for individual school audits.
Schools admissions and attendance	Operations (SD Children & Families (DCS))	3b,9	3,7	High	Use of part-time timetables, exclusions and the legalities.
0-25 Special Educational Needs and Disability (SEND)	Operations (SD Children & Families (DCS))	3b,9	2,3,7	High	Completion and timeliness of Education Health care Plans (EHCPs) and Self Evaluation Forms (SEFs).
Respite schemes - children and adults	Operations (SD Children & Families (DCS) / SD Housing, Adults & Communities (DASS))	3a,3b,8,9	2,3,5	High	Effect and implementation of the changes to the service.
MARP - Multi Agency Resource Panel	Operations (SD Children & Families (DCS) / Strategic (Director Quality & Integration)	3b,9	2,3,5,7	High	Review the re-rollout of MARP in 2016/17 and the effectiveness of the arrangements.

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SFVS - School Financial Value Standard	Strategic (SD Finance & Commercialisation)	Mandatory	7	-	Facilitate submission and review the 2015/16 returns from schools. Administer the overall return to the DfE by the end of May 2016.
Safeguarding (Children) Assurance mapping	Operations (SD Children & Families (DCS))	3b	3	High	Assurance mapping to assess sources of assurance with regard children's safeguarding.
Care Leavers	Operations (SD Children & Families (DCS))	3b,9	2,3,5	High	Actions and control framework implemented to address the last Ofsted review.
Looked after children	Operations (SD Children & Families (DCS))	3b,9	2,3	High	High number of looked after children. Review of process (case plans outcomes etc.)
Better Care Fund	Strategic (Director Quality & Integration)	1,6,8	2,3,5,7	High	On-going review of the progress and implementation of the BCF. Achievement of outcomes / benefit realisation
Direct payments	Operations (SD Housing, Adults & Communities (DASS))	3a,8	2,3,5	High	Review of the systems in place for direct payments (offer, assessment, award, monitoring and review)
Families Matters grant claims	Operations (SD Children & Families (DCS))	Mandatory	2,3,5	-	Review in line with grant requirements.
ICU - Care Placement Service	Strategic (Director Quality & Integration)	7	2,3,5,7	Medium	Contractual arrangements for all placements, timely and operating efficiently
ICU - Quality Monitoring Team	Strategic (Director Quality & Integration)	7	2,3,5	Medium	Systems and processes in place for the 'quality monitoring' of providers
Rehabilitation, Reablement and Integration Programme	Strategic (Director Quality & Integration)	3a,8	2,3,5	Medium	Implementation and rollout of the new programme during the year

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Capital Programme Management	Operations (SD Growth)	1	4,5,7	High	Review of newly established Capital Assets Division
Planning applications	Operations (SD Growth)		4	High	Planning applications, fees and decisions are consistently managed
Community Infrastructure Levy	Operations (SD Growth)			High	Review of charging, exceptions, collection, recovery and legitimate use of funds
Port Health Services	Operations (SD Transactions & Universal Services)		7	High	Post implementation review of the new IT system introduced to support the efficient delivery of the Port Health Service.
Housing Depot Reviews	Chief Operations Officer (Customer Experience)	1,7	3,4,6	High	Review of the key risks and control framework in place following the relocation of the depot and the new stock supplier.
Procurement	Transformation (SD Digital & Business Operations)	7	7	High	General review to assess controls and compliance with procurement framework
Contract Management	Transformation (SD Digital & Business Operations)	7	7	High	<ul style="list-style-type: none"> Corporate guidance and contract management arrangements for a selection of contracts not forming part of the cyclical process. Specific cyclical review of major contract to include Highways, Guildhall, Golf Course
Integrated Commissioning Unit - procurement	Strategic (Director Quality & Integration)	7	7	High	Review of the procurement and awarding of new contracts led by SCC via the ICU.
Integrated Commissioning Unit - contract management	Strategic (Director Quality & Integration)	7	7	High	To review contract management arrangements for contracts within SCC responsibility.
Joint Venture - PSP	Chief Executive	1, 7	4,7	Medium	Governance, project management,

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					benefits realisation.
Bitterne Park Sixth Form (Phase 2)	Strategic (SD Legal & Governance)	-	-	High	To review pre contract / tender award process and post build negotiation settlement
Grant Contingency	Strategic (SD Finance & Commercialisation)	-	-	-	Provision for non assurance grant certification work as required.
PUSH	Strategic (SD Finance & Commercialisation)	-	-	-	Accountable body assurance work
Local Transport Capital Block Funding	Strategic (SD Finance & Commercialisation)	-	-	-	Grant certification
Disabled Facilities Grant	Strategic (SD Finance & Commercialisation)	-	-	-	Grant certification
Local Sustainable Transport Fund	Strategic (SD Finance & Commercialisation)	-	-	-	Grant certification
Annual Audit Report	-	-	-	-	
Audit charter	-	-	-	-	
Planning & reporting	-	-	-	-	
Monitoring & liaising	-	-	-	-	
Audit Committee	-	-	-	-	
Follow Up	-	-	-	-	
Advice	-	-	-	-	

Council Priorities

No	Priority
1	Jobs for local people
2	Prevention and early intervention
3	Protecting vulnerable people
4	Good quality and affordable housing
5	Services for all
6	City pride
7	A sustainable council

Strategic Risk Register

No	Strategic Risk - Description
01	Failure to address the significant and ongoing financial pressures in a sustainable way and to enable service provision to be on a proactive rather than reactive basis
02	Major incident or service disruption leading to delivery failure that significantly impairs or prevents the Council's ability to deliver key services and/or statutory functions
03a	Failure to safeguard vulnerable adults
03b	Failure to safeguard children
04	Failure to meet our health and safety responsibilities.
05	Failure to ensure the City Council's information is held and protected in line with Information Governance policies and procedures
06	The council is unable to quantify the financial impact on both vulnerable individuals and key council services arising from implementation of welfare reforms
07	The contractual arrangements, in respect of those council services commissioned from and delivered by external organisations/partners, are not sufficiently flexible to respond to the council's changing service requirements
08	Failure to ensure a financially sustainable adult social care system
09	Failure to ensure a financially sustainable children's social care system