

Annual Internal Audit Plan 2020/21

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Business Services

Audit	Audit Sponsor	Strategic Risk Registers	Corporate Outcome	Provisional Scope
Agency / Temps	Business Services	1,2,8,13	all	Follow up performed during 2019/20, exceptions remain open and therefore second follow up required.
Annual Governance Statement	Business Services	all	all	Audit Activities feed into the overall assessment. In addition audit carry out a verification of the annual self-assessments submitted by Directors.
Cloud Storage	Business Services	1,3,9,10,13	5	Scope to include a review of the arrangements for business continuity.
Customer Services	Business Services	5,7,9,13	5	Scope to include a review of key operational controls and service delivery. The 2019/20 audit was interrupted due to COVID 19.
Data Management	Business Services	3,9,10	all	Follow up performed during 2019/20, exceptions remain open and therefore second follow up required.
Ethics	Business Services	all	all	Follow up performed during 2019/20, exceptions remain open and therefore second follow up required.
Expenses Travel & Subsistence	Business Services	1,10	5	Follow up performed during 2019/20, exceptions remain open and therefore second follow up required.
Health and Safety	Business Services	2,8	1,2,5	Follow up required on progress to implement agreed actions.

Information Governance	Business Services	9,10	all	Scope of the review to cover FOI and GDPR requirements
IT procure and disposal	Business Services	1,3,13	5	Follow up required on progress to implement agreed actions. The 2019/20 audit was interrupted due to COVID 19.
IT Project (Paris)	Business Services	1,3,5,10,12,13	4,5	Project selected under the 2019/20 plan was PARIS, the scope focused on project management arrangements however this work was interrupted due to COVID 19.
Learning & Development	Business Services	1,2,8,13	5	Follow up performed during 2019/20, exceptions remain open and therefore second follow up required.
Mobile devices	Business Services	1,3,10	5	Follow up required on progress to implement agreed actions. The 2019/20 audit was interrupted due to COVID 19.
NHS Digital Submission	Business Services	5,7,9	4,5	Data sharing verification required.
Payroll	Business Services	1	5	Scope to include a review of key controls over the administration of pay and rations. The 2019/20 audit was interrupted due to COVID 19.
Recruitment and Retention	Business Services	1,2,8,13	all	Follow up required on progress to implement agreed actions.

Communities, Culture and Homes

Audit	Audit Sponsor	Strategic Risk Registers	Corporate Outcome	Provisional Scope
Asbestos	Community Culture & Homes	2,8,12	1,2,4,5	Follow up required on progress to implement agreed actions. The 2019/20 audit was interrupted due to COVID 19.
Community Funerals	Community Culture & Homes	1,8	1,4	Follow up performed during 2019/20, exceptions remain open and therefore second follow up required.
HMO Licensing	Community Culture & Homes	2,5,8	1,4	Follow up required on progress to implement agreed actions.
Housing Depot Responsive Repairs	Community Culture & Homes	1,12,13	1,5	Follow up performed during 2019/20, exceptions remain open and therefore second follow up required.
Parking (Income Collection)	Community Culture & Homes	1,12	2,3	Follow up required on progress to implement agreed actions.
Port Health	Community Culture & Homes	2,8	1,2,5	Follow up required on progress to implement agreed actions.
Right to Buy	Community Culture & Homes	1,9	1,5	Follow up performed during 2019/20, exceptions remain open and therefore second follow up required.

Finance

Audit	Audit Sponsor	Strategic Risk Registers	Corporate Outcome	Provisional Scope
Appointeeship	Wellbeing Health & Adults/ Finance	4,5	4,5	Scope of the review to cover key operational controls. The 2019/20 review was interrupted by COVID 19
Bank Account	Finance	1	5	Scope to include a review of key controls. The 2019/20 audit was interrupted due to COVID 19.
Disabled Facilities Grant	Finance	1,5	1,4,5	Grant Certification
Housing Rents and Debt	Community Culture & Homes/ Finance	1,5,9	1,5	Scope to include a review of key controls..
Infection Control Grant	Finance	1,2,9	1,4,5	Grant Certification
Local Authority Bus Subsidy	Finance	1,11	2,3,5	Grant Certification
Local Transport Capital Grant	Finance	1,11	2,3	Grant Certification
Payable	Finance	1,5,7,12	all	Scope to include a review of key operational controls and changes to online & telephone payments.
Procurement	Finance	1,2,5,7,12,13	all	Scope to include a review of compliance to the procurement framework. The 2019/20 audit was interrupted due to COVID 19.
Purchasing Cards	Finance	1,12	5	Scope to focus on compliance with Financial Rules. The 2019/20 audit was interrupted due to COVID 19.
PUSH	Finance	1	1	Grant Certification

Receivable	Finance	1,5,7,12	1,5	Scope to include a review of key operational controls and data analytics.
Refunds	Finance	1,5,7	5	Scope to include a review of key authorisation controls/ processes and integrity of data. The 2019/20 audit was interrupted due to COVID 19.
Supplier Performance	Finance	1,12	all	Scope to include a review of performance and key controls.
Test and Trace Grant COVID 19	Finance	1,2,9	1,4,5	Grant Certification
Voids	Community Culture & Homes/ Finance	1,5,12,13	1,5	Follow up required on progress to implement agreed actions.

Place

Audit	Audit Sponsor	Strategic Risk Registers	Corporate Outcome	Provisional Scope
Asset Management	Place	1,2,12,13	1,3,5	Follow up performed during 2019/20, exceptions remain open and therefore second follow up required.
CDM Asbestos Review	Place	2,8	1,2,4,5	Follow up required on progress to implement agreed actions.
Contract - Electric Vehicle Charging Points	Place	1,11,12	2,5	Follow up required on progress to implement agreed actions.
Fleet Management	Place	1,11	2,5	Scope to include a review of key controls.
Flood Risk Management	Place	2,8	all	Follow up required on progress to implement agreed actions.
Grounds Maintenance (Non Schools)	Place	1,12,13	1,2,3,5	Scope to include a review of key controls.
Pest Control	Place	2,13	1,5	Follow up performed during 2019/20, exceptions remain open and therefore second follow up required.
Regeneration Projects	Place	1,12	1,5	Follow up performed during 2019/20, exceptions remain open and therefore second follow up required.
Tower Blocks	Place	1,2,8	1,2,4,5	Scope to include a review of health and safety assessments and resolution timeframe.

Waste Operations	Place	2,12	2,5	Scope to include a review of performance and key controls. The 2019/20 audit was interrupted due to COVID 19.
Water Quality	Place	2,8	1,2	Scope to include a review of key controls against statutory requirements. The 2019/20 audit was interrupted due to COVID 19.

Wellbeing (Children & Learning)

Audit	Audit Sponsor	Strategic Risk Registers	Corporate Outcome	Provisional Scope
Bassett Green	Wellbeing Children & Learning	6,7	4	Follow up required on progress to implement agreed actions.
Care Leavers	Wellbeing Children & Learning	6,7	4,5	Follow up required on progress to implement agreed actions.
Child Sexual Exploitation & Missing Persons	Wellbeing Children & Learning	6,7	4,5	Follow up performed during 2019/20, exceptions remain open and therefore second follow up required.
Children in Need	Wellbeing Children & Learning	6,7	4,5	Follow up performed during 2019/20, exceptions remain open and therefore second follow up required.
Education Psychologists	Wellbeing Children & Learning	6,7	4,5	Scope to include a review of statutory requirements and income generation.
Families Matters Grant	Wellbeing Children & Learning	1,6,7	1,4	Grant Certification required quarterly.
Independent Fostering Agreements	Wellbeing Children & Learning	6,7	4,5	Follow up performed during 2019/20, exceptions remain open and therefore second follow up required.
Looked After Children	Wellbeing Children & Learning	6,7	4,5	Follow up performed during 2019/20, exceptions remain open and therefore second follow up required.
MASH	Wellbeing Children & Learning	6,7	4	Scope to include a review of key controls. The 2019/20 audit was interrupted due to COVID 19.

Mount Pleasant School	Wellbeing Children & Learning	6,7	4	Follow up required on progress to implement agreed actions.
Public Protection Notice (PPN1)	Wellbeing Children & Learning	6,7	4,5	Scope to include a review of legal and statutory requirements following practice changes.
Schools (TBC)	Wellbeing Children & Learning	6,7	4	Scope to include a review of key governance and operational controls.
School's Financial Values Statement	Wellbeing Children & Learning	6,7	4	Verification of the accuracy of the SFVS return for 2020.
Short Breaks	Wellbeing Children & Learning	6,7	4,5	Follow up required on progress to implement agreed actions.
St Monica Primary	Wellbeing Children & Learning	6,7	4	Follow up required on progress to implement agreed actions.
Woolston Infants	Wellbeing Children & Learning	6,7	4	Follow up required on progress to implement agreed actions.

Wellbeing (Health & Adults)

Audit	Audit Sponsor	Strategic Risk Registers	Corporate Outcome	Provisional Scope
Adult Safeguarding	Wellbeing Health & Adults	4,5	1,4	Scope to include a review of key controls and timeframe adherence.
Blue Badge	Wellbeing Health & Adults	5,7	1,4,5	Follow up required on progress to implement agreed actions.
Care Act	Wellbeing Health & Adults	4,5	4	Scope to include a review of compliance against the statutory framework.
Deprivation of Liberty (DOL's)	Wellbeing Health & Adults	4,5	4,5	Scope to include a review of adherence to statutory timeframe and key controls.
Direct Payments	Wellbeing Health & Adults	1,4,5	4,5	Follow up required on progress to implement agreed actions.
EU Perinatal Mental Health	Wellbeing Health & Adults	1,4,5	4,5	Grant Verification
Public Health Outcomes	Wellbeing Health & Adults	1,2,8,9	1,2,4,5	Scope to focus on evidence supporting delivery of PHO in non PH areas where PH Grant has been used.
Sexual Health Contract	Wellbeing Health & Adults	1,5,12	4,5	Follow up performed during 2019/20, exceptions remain open and therefore second follow up required.

Additional Audit Days Allocated

Audit	Audit Sponsor	Strategic Risk Registers	Corporate Outcome	Provisional Scope
Advice	all	-	-	-
Assurance Reporting COVID 19	all	all	all	Testing schedule devised to cover assurance work required. Areas to cover include but not limited to; Business Grants, Service provider additional costs, vouchers, PPE, fraud checks, data sharing, PPN20 etc.
Investigations	all	-	-	-
National Fraud Initiative (NFI)	all	-	-	-

Strategic Risks

1. Failure to address the significant and ongoing financial pressures in a sustainable way and to enable service provision to reflect key strategic outcomes and be aligned with the associated budget envelopes.
2. Major incident or service disruption (including serious health protection threats) leading to delivery failure that significantly impairs or prevents the Council's ability to deliver key services and/or statutory functions
3. Major IT 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.
4. Failure to safeguard vulnerable adults resulting in a preventable incident.
5. Failure to ensure an effective and sustainable adult's social care system.
6. Failure to safeguard children resulting in a preventable incident.
7. Failure to ensure an effective and sustainable Children's social care system.
8. Failure to meet our health and safety responsibilities.
9. Failure to ensure the City Council's information is held and protected in line with Information Governance policies and procedures.

10. Failure to maintain good governance whilst delivering organisational change and service redesign solutions.
11. Failure to ensure delivery of statutory air quality standards.
12. Failure by service areas to adhere to and comply on a consistent basis with the council's 'Contract Procedure Rules'.
13. Failure to have in place up to date skills audit across all service areas to identify the range of skills and technical/ professional expertise required to deliver services.

Corporate Outcomes

1. Communities, Culture and Homes
 - a) Supporting safer communities
 - b) Delivering more quality, affordable, council homes
 - c) Bitterne Community Hub
 - d) Developing cultural city
 - e) Outdoor sports centre
2. Green City
 - a) Sustainable energy and carbon reduction
 - b) Delivering clean air
 - c) Our natural environment
 - d) Resources, waste and water management
 - e) Sustainable active travel
3. Place
 - a) Local Plan
 - b) Mayflower Quarter
 - c) Local Transport Plan
 - d) Future of work
 - e) Southampton pound and social value
4. Wellbeing
 - a) Expanding St Marks School
 - b) Tackling child hunger
 - c) Transforming adult social care
 - d) Children & young People's special resource hub
 - e) Better case management
5. Successful, sustainable Business
 - a) Improving the customer experience
 - b) Innovation & efficiencies
 - c) Working differently
 - d) People development, absence management