



SOUTHAMPTON
CITY COUNCIL

2021/22 Internal Audit Plan

Elizabeth Goodwin, Chief Internal Auditor

Executive Summary

This document sets out Internal Audit's programme of work for 2021/22, to provide the Executive Management Board with the opportunity to comment on the proposed coverage.

The Plan is informed by:

- Legal requirements, specifically including grant sign offs by Internal Audit.
- Industry good practice and sector trends.
- Outcomes of prior Internal Audit reviews, for example all 2020/21 higher risk expectations will be followed up during 2021/22 along with any outstanding 'open or in progress' actions from follow up reviews performed during 2020/21.
- Consultation with the Council's senior management, including the Chief Executive, Executive Directors and Heads of Service.

Primarily the Plan is risk based, although a number of fundamental areas, for example key financial processes such as Payroll, Accounts Payable and Receivable, are reviewed every year.

Detail regarding the standards applicable to Internal Audit are set out in the Public Sector Internal Audit Standards:

<http://www.cipfa.org/policy-and-guidance/standards/public-sector-internal-audit-standards>

Proposed Audits

Audits	Type	Provisional Scope	Strategic Risks	Corporate Outcomes
Business Services				
Information Governance	Full	Scope to include a review of the arrangements in place for Freedom of Information (FOI) and General Data Protection Rules (GDPR)	9	All
Agency & Temporary Staff	Full	Scope to include a review of key controls deployed across the council.	1/2/12	All
Health & Safety	Full	Scope to include a review of residue issues and general arrangements across the council.	2/8	1/2/5
Payroll	Full	Scope to include a review of key controls.	1/13	5
Cloud Storage	Full	Scope to include a review of general controls and arrangements in place.	1/3/9	5
Feeder Systems	Full	Scope to include a review of systems outside of Business World (BW) for example 'Total' and how they interface with BW	1/3/9	5
Website	Full	Scope to include a review of accessibility.	3/9	5
Project Governance	Full	Scope to include a review of the new framework post implementation.	All	All
Teams 365 & Home Working	Full	Scope to include a review of key controls.	1/3/9	5
Data Sharing Agreements	Full	Scope to include a review of NHS Digital and any additional as a result of COVID 19.	9	All
Expenses Travel & Subsistence	Full	Annual review and sample testing for compliance with rules.	1/13	5

Audits	Type	Provisional Scope	Strategic Risks	Corporate Outcomes
Recruitment & Retention	1 st follow up	Follow up required on agreed actions, deferred from 2020/21.	1/12	All
Pension Return	1 st follow up	Follow up required on agreed actions and progress for annual return.	1/13	5
IT Procurement & Disposal	2 nd follow up	Follow up on 'open or in progress' exceptions.	1/3/11	5
Learning & Development	2 nd follow up	Follow up on 'open or in progress' exceptions.	1/8/12	5
Business Services, Wellbeing Health & Adults				
PARIS replacement CareDirector	1 st follow up	Follow up required on agreed actions and position update on project progress.	1/3/5/9/11	4/5
Community Culture & Homes				
Emergency Procedures/ Fire Safety	Full	Scope to include a review of Landlord responsibilities, including fire risk assessments.	2/4/6/8	1
Registrar Services	Full	Scope to include a review of protection of sensitive legal documentation.	9	5
EU Perinatal Mental Health Grant	Grant	Grant Verification	4/6	4/5
Parking Income	2 nd follow up	Follow up on 'open or in progress' exceptions.	1/11	2/3
HMO Licensing	2 nd follow up	Follow up on 'open or in progress' exceptions.	2/4/8	1/4
Community Culture & Homes, Finance & Commercialisation				
Voids	Full	Scope to include a review of new arrangements implemented.	1/12	1/5
Housing Rents & Arrears Collection	Full	Scope to include a review of key controls.	1/4/6/9	1/5

Audit	Type	Provisional Scope	Strategic Risks	Corporate Outcomes
Community Culture & Homes, Finance & Commercialisation, Wellbeing Health & Adults				
Modern Slavery	Full	Scope to include a review of key controls, including contract conditions, training & general awareness.	4/11	1
Community Culture & Homes, Wellbeing Health & Adults				
Community Safety/ Domestic Violence	Full	Preliminaries will be performed before the scope is determined and one of the elements noted will then be selected.	2/4/6/8	1/4
Blue Badge	2 nd follow up	Follow up on 'open or in progress' exceptions.	4/5	1/3/4
Finance & Commercialisation				
Accounts Receivable	Full	Scope to include a review of key controls.	1/5/7/11/13	5
Accounts Payable	Full	Scope to include a review of key controls.	1/5/7/11/13	All
PUSH	Full	Annual sign off required.	1	3/5
Purchase Cards	Full	Scope to include a review of compliance with rules.	1/11/13	5
Council Tax	Full	Scope to include a review of key controls.	1	1/5
NNDR	Full	Scope to include a review of key controls.	1	5
Housing Benefits	Full	Scope to include a review of key controls.	4/9	4/5
Supplier Performance	1 st follow up	Follow up required on agreed actions.	1/11	All
Business World	1 st follow up	Follow up required on agreed actions.	1/3/13	All
Bank Account	1 st follow up	Follow up required on agreed actions.	1/13	5
Covid 19 Income Loss Compensation Claim	Claim	Work performed to support the submission	1	All

Audit	Type	Provisional Scope	Strategic Risks	Corporate Outcomes
Finance & Commercialisation, Place				
Local Authority Bus Subsidy	Grant	Grant Verification	1/10/16	2/3/5
Disabled Facilities Grant	Grant	Grant Verification	1/4/8	1/4/5
Local Transport Capital Block Funding	Grant	Grant Verification	1/10/16	2/3/5
Water Quality	Full	Scope to include a review of key controls.	2/4/6/8	1
Additional Dedicated H2S & College Transport No 31/5137 Tranche 2	Grant	Grant Verification	1/10/16	2/3/5
Finance & Commercialisation, Wellbeing Children & Learning				
Schools Financial Values Statement (SFVS)	Full	Annual testing as part of the statutory return.	6/7	4
Schools Budget Deficits	Full	Scope to include a review of arrangements in place both within schools and education.	1	4/5
Finance & Commercialisation, Wellbeing Health & Adults				
Appointeeship	1 st follow up	Follow up required on agreed actions.	4/5/9	4
Covid 19 Test & Trace	Grant	Grant Verification	1/2/8/9	1/4/5
Place				
Safety Compliance (Tower Blocks)	Full	Scope to include a review of fire risk assessment, general health and safety, cleaning schedules and new legislation.	4/6/8	1/4/5
Third Party Contract	Full	Scope to include a review of defects and mitigating actions.	4/6/8/11/14	1/2/5
Waste Operations	Full	Scope to include a review of key controls.	2/8/11	2/5

Audit	Type	Provisional Scope	Strategic Risks	Corporate Outcomes
Asbestos	Full	Scope to include a review of key controls and open or in progress action from the Construction Design Management (CDM) Asbestos review.	2/4/6/8	1/2/4/5
Ground Maintenance (excludes schools)	1 st follow up	Follow up required on agreed actions.	1/8/11/12	1/2/3/5
Fleet Management	1 st follow up	Follow up required on agreed actions.	1/10	2/3/5
Electric Charging Points Contract	2 nd follow up	Follow up on 'open or in progress' exceptions.	1/10/11/16	2/3/5
Flood Risk Management	2 nd follow up	Follow up on 'open or in progress' exceptions.	2/8	All
Wellbeing Children & Learning				
Early Help & Youth Justice	Full	Scope to include a review of the integrated arrangements with Solent, including accountability and governance controls under the section 75 agreement.	6/7	4/5
Child Protection Planning	Full	Scope to include a review of effectiveness of practice and governance arrangements.	6/7	4/5
Multi Agency Safeguarding Hub (MASH)	Full	Scope to include a review of implementation of the agreed action plans following serious cases reviews.	6/7	4
Music Services	Full	Scope to include a review of key controls.	7	4
Schools x 4 (to be determined)	Full	Scope to include a review of key governance and operational controls.	6/7	4
Families Matter Grant	Grant	Grant Verification	1/6/7	1/4
Polygon School	1 st follow up	Follow up required on agreed actions.	6/7	4
Education Psychologists	1 st follow up	Follow up required on agreed actions.	6/7	4/5
Public Protection Notices	1 st follow up	Follow up required on agreed actions.	6/7	4/5

Audit	Type	Provisional Scope	Strategic Risks	Corporate Outcomes
Care Leavers	2 nd follow up	Follow up on 'open or in progress' exceptions.	6/7	4/5
Short Breaks	2 nd follow up	Follow up on 'open or in progress' exceptions.	6/7	4/5
Wellbeing Health & Adults				
Adult Safeguarding	Full	Scope to include a review of key controls and timeframe adherence.	4/5	1/4
Adaptions	Full	Scope to include a review of key controls.	4/5/8	1/4/5
Deprivation of Liberty	Full	Scope to include a review of compliance with statutory requirements.	4/5	4/5
Residential Unit	Full	Scope to include a review of operational controls.	4/5	1/4/5
Mandated Services	Full	Scope to include a review of delivery of mandated service and suspended activity due to Covid.	2/4/6/8	1/4/5
Public Health Outcomes	Full	Scope to include a review of arrangements in place to evidence outcomes achieved across the council, in line with the PH Grant conditions.	1/2/8/9	1/4/5
Contract Monitoring (contract PH/IUC TBD)	Full	Scope to include a review of contract monitoring arrangements.	1/5/11	4/5
Contract & Procurement ICU	1 st follow up	Follow up required on agreed actions.	1/11/13	5
Carers (Care Act)	1 st follow up	Follow up required on agreed actions.	4/5	1/4/5
Direct Payments	1 st follow up	Follow up required on agreed actions.	1/4/5	4/5

Risks

Ref	Risk
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 IT 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 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 ensure delivery of statutory air quality standards
11	Failure by service areas to adhere to and comply on a consistent basis with the council's 'Contract Procedure Rules'
12	Failure to have in place up to date skills audits across all service areas to identify the range of skills and technical / professional expertise required to deliver services
13	Issues with Business World functionality and interfaces have an adverse impact on the ability to provide robust and efficient financial management, reporting and processing
14	Contractor dispute, resulting in failure to accept/ recognise its contractual and, or financial obligations
15	The council fails, or is unable to evidence, that it took an informed position on nitrate neutrality when considering planning applications
16	Failure to deliver the key actions and commitments as set out in the Green City Charter

Outcomes & Priorities

Ref	Outcome
1. Communities, Culture and Homes	
1a	Supporting safer communities
1b	Delivering more quality, affordable council homes
1c	Bitterne Community Hub
1d	Developing cultural city
1e	Outdoors sports centre
2. Green City	
2a	Sustainable energy and carbon reduction
2b	Delivering cleaner air
2c	Our natural environment
2d	Resources, waste and water management
2e	Sustainable active travel
3. Place Shaping	
3a	Local Plan
3b	Mayflower Quarter
3c	Local Transport Plan
3d	Future of Work
3e	Southampton pound and social value
4. Wellbeing	

4a	Expanding St Marks school
4b	Tackling child hunger
4c	Transforming adult social care
4d	Children & young people's special resource hub
4e	Better case management
5. Successful, Sustainable Business	
5a	Improving the customer experience
5b	Innovation & efficiencies
5c	Working differently
5d	People development
5e	Absent management