

## APPENDIX A: Draft Internal Audit Plan 2019-20

| Audit Title                              | Service Area                             | Planned Days | Link to Corporate Plan/Strategic risk Register.               | Previous Audit & Assurance Level | Rationale for Inclusion in Plan/Proposed Scope  |
|--|--|--------------|---|----------------------------------|---|
| <b>Key Financial Systems</b>             |  |              |   |                                  |   |
| <i>Full Systems Audit</i>                |  |              |   |                                  |   |
| Creditors                                | Financial Services                       | 10.00        | CP Theme: Service<br>Risks: No direct link to strategic risks | 2018-19<br>Planned audit         | Year 3 of the approved approach to key financial systems audits to cover the 3 year period 2017-2020. |
| Debtors                                  | Financial Services                       | 10.00        | CP Theme: Service<br>Risks: No direct link to strategic risks | 2018-19<br>Planned audit         |   |
| Council Tax                              | Revenues & Benefits                      | 10.00        | CP Theme: Service<br>Risks: SR4                               | 2018-19<br>Planned audit         |   |
| <i>Interim Audits (Targeted testing)</i> |  |              |   |                                  |   |
| Payroll                                  | Financial Services                       | 3.00         | CP Theme: Service<br>Risks: No direct link to strategic risks | 2018-19<br>Planned audit         |   |
| Accountancy & Budgetary Control          | Financial Services                       | 3.00         | CP Theme: Service<br>Risks:SR4                                | 2018-19<br>Planned audit         |   |
| Capital Accounting                       | Financial Services                       | 2.00         | CP Theme: Service<br>Risks: No direct link to strategic risks | 2018-19<br>Planned audit         |   |
| Income Collection                        | Financial Services/<br>Customer Services | 2.00         | CP Theme: Service<br>Risks: No direct link to strategic risks | 2018-19<br>Planned audit         |   |
| Housing Benefits                         | Revenues & Benefits                      | 3.00         | CP Theme: People, Service                                     | 2018-19<br>Planned               |   |

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|---|--|--------------|---|---------------------------------------|--|
|   |  |              | Risks: No direct link to strategic risks                                  | audit                                 |  |
| Non Domestic Rates  | Revenues & Benefits                      | 2.00         | CP Theme: Service<br>Risks: SR4   | 2018-19 Planned audit                 |  |
| Housing Rents   | Landlord Services/<br>Financial Services | 3.00         | CP Theme: People, Service<br><br>Risks: No direct link to strategic risks | 2018-19 Planned audit                 |  |
| <i>Quarterly Testing</i>  |  |              |   |                                       |  |
| Treasury Management   | Financial Services                       | 2.00         | CP Theme: Service<br><br>Risks:SR4  |                                       |  |
| Bank Reconciliation   | Financial Services                       | 2.00         | CP Theme: Service<br>Risks: No direct link to strategic risks             |                                       |  |
| <b>TOTAL DAYS – KFS Audits</b>  |  | <b>52.00</b> |   |                                       |  |
|   |  |              |   |                                       |  |
| <b>Strategic &amp; Service Risk Audits – from Risk Assessment &amp; Directorate Input</b> |  |              |   |                                       |  |
| Anti fraud including National Fraud Initiative.   | All                                      | 25.00        | CP Theme: Service<br><br>Risks: No direct link to strategic risks         |                                       | Pro Active Anti-Fraud Work. Results of the 2018 National Fraud Initiative data matching exercise will be available at the end of January 2019. |
| Disabled Facilities Grants  | Strategic & Private Sector Housing       | 3.00         | N/A Annual certification audit for Leicestershire County Council.         | 2018/19 Substantial                   | Annual certification audit required from 2018/19.  |
| Choice Based Lettings/Allocations   | Strategic & Private Sector Housing       | 12.00        | CP Theme: People<br><br>Risks: No direct link to strategic risks          | 2015/16 (included in Voids Management | Review of compliance with allocations policies and procedures.   |

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|---|-------------------------|---------------------|---|---|---|
|   |                         |                     |   | audit)  |   |
| Voids Management  | Landlord Services       | 12.00               | CP Theme: People<br><br>Risks: SR4  | 2015/16<br>Moderate   | Review of effectiveness of policies and procedures in returning void properties available for letting.  |
| Responsive Repairs – Materials Ordering and Stock Control | Landlord Services       | 15.00               | CP Theme: People<br><br>Risks: No direct link to strategic risks.         | 2013/14 - Materials Procurement Limited<br><br>2015/16 - Materials Stock Control Moderate | Review of compliance with and effectiveness of policies and procedures for ordering of repairs materials and stock control.   |
| Food Safety   | Regulatory Services     | 10.00               | CP Theme: People<br><br>Risks: No direct link to strategic risks          | 2016/17<br>Substantial  | The 2016/17 audit reviewed the implementation of recommendations arising from the 2016 Food Safety Agency Inspection. This audit proposes to review performance against Business Plan objectives and the Food Code of Practice. |
| Building Control  | Planning & Regeneration | 12.00               | CP Theme: Place<br><br>Risks: No direct link to strategic risks           | 2015/16<br>Moderate   | Review of fee setting and administrative processes within the service and implications of the findings of the audit for shared service arrangements.  |
| Fleet Management  | Cleansing & Open Spaces | 10.00               | CP Theme: Service<br><br>Risks: No direct link to strategic risks         | 2016/17<br>Moderate   | Review of fleet managements arrangements. Change of management since last review.   |
| Leisure Centres Contract                                  | Leisure & Culture       | 12.00               | CP Theme: People, Service<br><br>Risks: No direct link to strategic risks | 2015/16<br>Moderate   | Review of contract monitoring arrangements.   |
| Town Hall   | Leisure & Culture       | 15.00               | CP Theme: People, Service   | 2016/17<br>Substantial  | Review of Town Hall policies and procedures and compliance with them. Previous audit was a  |

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|--------------------------|-----------------------------|---------------------|---|--|--|
|                          |                             |                     | Risks: No direct link to strategic risks                                |  | follow up audit to ensure the recommendations and agreed actions arising from the 2014/15 which had a 'Limited' assurance rating had been implemented.             |
| Charnwood Grants         | Neighbourhood Services      | 10.00               | CP Theme: People<br><br>Risks: No direct link to strategic risks        | 2014/15<br>Moderate  | Review of compliance with grants policies and procedures.  |
| Right To Buy             | Finance & Property Service  | 10.00               | CP Theme: People, Place<br><br>Risks: No direct link to strategic risks | 2015/16<br>Substantial   | Review of policies and procedures and compliance with legislation, and procedures for identification of potential fraud risk.                                      |
| Asset Management         | Finance & Property Services | 10.00               | CP Theme: Service<br><br>Risks: No direct link to strategic risks       | 2017/18<br>Briefing note of audit work undertaken and findings produced for HoS. | The review undertaken in 2017/18 was superseded by the development of the new Asset Management Strategy. This review will focus on implementation of the Strategy. |
| Absence Management       | Strategic Support/All       | 12.00               | CP Theme: Service<br><br>Risks: No direct link to strategic risks       | 2007/08<br><br>Equivalent to Moderate  | Review of compliance with and effectiveness of the Absence Management policies and procedures.   |
| People Strategy          | Strategic Support/All       | 15.00               | CP Theme: Service<br><br>Risks: No direct link to strategic risks       | None   | Review of the development and implementation of the People Strategy to incorporate work force planning and learning and development.                               |
| Strategic Communications | Strategic Support/All       | 12.00               | CP Theme: Service<br><br>Risks: SR6                                     | 2010/11<br><br>Substantial   | Review of implementation/compliance with and effectiveness of strategy/policies.   |
| General Data Protection  | All                         | 12.00               | CP Theme: Service   | 2017/18<br>(Data   | Review of compliance with policies and procedures by services and progress with  |

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|---|--------------|---------------|---|---|--|
| Regulations (GDPR)                                      |              |               | Risks: SR2  | Protection & Information Security)<br><br>Substantial | ongoing GDPR work.   |
| Procurement   | All          | 12.00         | CP Theme: Service<br><br>Risks: No direct link to strategic risks | 2016/17 (Fraud & Corruption)<br><br>Substantial       | Review of compliance with policies/Contract Procedure Rules. |
| Project Management                                      | All          | 12.00         | CP Theme: Service<br><br>Risks: No direct link to strategic risks | 2007/08<br><br>Equivalent to Moderate                 | Governance review of project management arrangements.        |
| <b>TOTAL DAYS – Strategic &amp; Service Risk Audits</b> |              | <b>231.00</b> |   |   |  |
|   |              |               |   |   |  |
| <b>Other Work</b>                                       |              |               |   |   |  |
| Recommendations Follow Up                               | All          | 30.00         |   |   |  |
| Ad Hoc Investigations /Contingency                      | All          | 40.00         |   |   |  |
| Allowance to complete 2018-19 Audits                    |              | 37.00         |   |   |  |
| <b>TOTAL DAYS – OTHER WORK</b>                          |              | <b>107.00</b> |   |   |  |
|   |              |               |   |   |  |
| <b>TOTAL AUDIT DAYS</b>                                 |              | <b>390.00</b> |   |   |  |

