

REPORT TITLE: INTERNAL AUDIT PLAN 2020/21

5 MARCH 2020

REPORT OF CABINET MEMBER: CLLR CUTLER – DEPUTY LEADER AND  
CABINET MEMBER FOR FINANCE AND RISK

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WARD(S): ALL

PURPOSE

The purpose of this report is to provide the Audit and Governance Committee with the Internal Audit Plan 2020/21 (Appendix 1).

The Internal Audit Plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements.

The Plan takes cognisance of the Council's Corporate Risk Register and recently adopted Council Plan and will remain fluid to the changing needs of the Council.

RECOMMENDATIONS:

1. That the Committee approves the Internal Audit Plan for 2020/21 as set out in Appendix 1.

## IMPLICATIONS:

### 1 COUNCIL PLAN OUTCOME

- 1.1 Internal audit plays a vital role in supporting the Council accomplish its strategic outcomes and service plan objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.
- 1.2 By reporting the Internal Audit Plan for the coming year this supports the Council to be open and transparent to taxpayers and stakeholders.

### 2 FINANCIAL IMPLICATIONS

- 2.1 The Internal Audit Plan for 2020/21 comprises a total of 310 resource days and the anticipated cost for the financial year is £96,100.

### 3 LEGAL AND PROCUREMENT IMPLICATIONS

- 3.1 None identified.

### 4 WORKFORCE IMPLICATIONS

- 4.1 There are no additional resources required, however relevant officers will work with the internal audit team to support them to complete the fieldwork for the audits as set out in the Plan in Appendix 1.

### 5 PROPERTY AND ASSET IMPLICATIONS

- 5.1 None.

### 6 CONSULTATION AND COMMUNICATION

- 6.1 The Portfolio Holder for Finance and Risk, Executive Leadership Team (ELB) and Strategic Director: Resources have been consulted on the contents of the Audit Plan for 2020/21.

### 7 ENVIRONMENTAL CONSIDERATIONS

- 7.1 None required.

### 8 EQUALITY IMPACT ASSESSEMENT

- 8.1 None required arising from the content of the report, although officers will have regard to the considerations as set out in the Equalities Act 2010 and whether an Equality Impact Assessment will be required to be undertaken as required on any specific recommendations or decisions made.

### 9 DATA PROTECTION IMPACT ASSESSMENT

- 9.1 None required.

## 10 RISK MANAGEMENT

10.1 The Southern Internal Audit Partnership follow a risk based audit approach in which risks and controls associated with the achievement of defined business objectives are identified and both the design and operation of the controls in place to mitigate key risks are assessed and tested, to ascertain the residual risk to the achievement of managements' objectives. Any audit work intended to provide an audit opinion will be undertaken using this approach.

<b>Risk</b>	<b>Mitigation</b>	<b>Opportunities</b>
<i>Property - none</i>		
<i>Community Support - none</i>		
<i>Timescales – Failure to complete the Audit Plan within the target number of days</i>	Regular meetings are held with the Strategic Director: Resources to discuss progress of the audits in the plan and to ensure that it can be completed within the target number of days.	
<i>Project capacity – none</i>		
<i>Financial / VfM</i>	Internal Audit supports the Council to ensure proper financial management through its audit activities and assurance service	None
<i>Legal - none</i>		
<i>Innovation - none</i>		
<i>Reputation - none</i>		
<i>Other - none</i>		

## 11 SUPPORTING INFORMATION:

11.1 The aim of internal audit's work programme is to provide independence and objective assurance to management, in relation to the business activities, systems or processes under review that:

- The framework of internal control, risk management and governance is appropriate and operating effectively; and
- Risks to the achievement of the Council's objectives are identified, assessed and managed to a defined acceptable level.

11.2 The Internal Audit Plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements.

- 11.3 The Internal Audit Plan has been developed in consultation with officers, taking cognisance of the Council's risk register and the Council Plan 2020-2025.
- 11.4 The Audit Plan will remain fluid and subject to on-going review in consultation with the relevant officers at the Council, to ensure that it continues to reflect the needs of the organisation. Any amendments to the Plan will be identified through the Chief Internal Auditor's continued contact and liaison with those responsible for governance at the Council.
- 11.5 The Council's 'Internal Audit Charter' ensures the Chief Internal Auditor has sufficient resource necessary to fulfil the requirements and expectations to deliver an internal audit opinion. Significant matters that jeopardise the delivery of the Plan, or require changes to the Plan will be identified, addressed and reported to the Audit and Governance Committee.

## 12 OTHER OPTIONS CONSIDERED AND REJECTED

12.1 None

### BACKGROUND DOCUMENTS:-

#### Previous Committee Reports:-

AUD227 – Internal Audit Plan 2019/20, 7 March 2019

#### Other Background Documents:-

None

### APPENDICES:

Appendix 1 Internal Audit Plan 2020/21

**Internal Audit Plan**

**2020-21**

**Winchester City Council**



**Southern Internal  
Audit Partnership**

A large, thick green graphic element consisting of a vertical bar on the left that curves into a horizontal bar extending to the right.

Assurance through excellence  
and innovation

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## Introduction

The role of internal audit is that of an:

*‘Independent, objective assurance and consulting activity designed to add value and improve an organisations’ 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’.*

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisation’s objectives.

The aim of internal audit’s work programme is to provide independent and objective assurance to management, in relation to the business activities, systems or processes under review that:

- the framework of internal control, risk management and governance is appropriate and operating effectively; and
- risk to the achievement of the Council’s objectives is identified, assessed and managed to a defined acceptable level.

The internal audit plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements.

Internal Audit focus should be proportionate and appropriately aligned. The plan will remain fluid and subject to on-going review and amendment, in consultation with the relevant Strategic Directors and Audit Sponsors, to ensure it continues to reflect the needs of the Council. Amendments to the plan will be identified through the Southern Internal Audit Partnership’s continued contact and liaison with those responsible for the governance of the Council.

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## Your Internal Audit Team

Your internal audit service is provided by the Southern Internal Audit Partnership. The team will be led by Antony Harvey, Deputy Head of the Southern Internal Audit Partnership, supported by Bev Davies, Audit Manager.

## Conformance with internal auditing standards

The Southern Internal Audit Partnership service is designed to conform to the Public Sector Internal Audit Standards (PSIAS). Under the PSIAS there is a requirement for audit services to have an external quality assessment every five years. In September 2015 the Institute of Internal Auditors were commissioned to complete an external quality assessment of the Southern Internal Audit Partnership against the PSIAS, Local Government Application Note and the International Professional Practices Framework.

In selecting the Institute of Internal Auditors (IIA) a conscious effort was taken to ensure the external assessment was undertaken by the most credible source. As the authors of the Standards and the leading Internal Audit authority nationally and internationally the IIA were excellently positioned to undertake the external assessment.

In considering all sources of evidence the external assessment team concluded:

*'It is our view that the Southern Internal Audit Partnership (SIAP) service generally conforms to **all** of these principles. **This performance is within the top decile of EQA reviews we have performed.** This is a notable achievement given the breadth of these Standards and the operational environment faced by SIAP.*

*There are **no instances** across these standards where we determined a standard below "generally conforms", and 4 instances where the standard is assessed as "not applicable" due to the nature of SIAP's remit.'*



## Conflicts of Interest

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards.

## Council Vision

The 'Council Plan', adopted in January 2020, outlines Winchester City Council's key ambitions over five years (2020-2025) including the actions, commitments and measures to deliver overall outcomes by March 2025. The overarching priority for the council is to tackle climate change. This is underpinned by four further priorities.

1 Tackling the climate emergency and creating a greener district	2 Living Well	3 Homes for All	4 Vibrant Local Economy	5 Your Services, Your Voice
<p><b>What we want to achieve</b></p> <ul style="list-style-type: none"> <li>Winchester City Council to be carbon neutral by 2024</li> <li>The Winchester district to be carbon neutral by 2030</li> <li>Reduced levels of waste and increased recycling, exceeding national targets</li> <li>An increase in the proportion of journeys taken by walking, cycling and public transport</li> </ul> <p><b>How will we achieve this?</b></p> <ul style="list-style-type: none"> <li>Carbon neutrality to be made central to everything we do</li> <li>Have an adopted and up to date Local Plan with positive policies which promote low carbon</li> </ul>	<p><b>What we want to achieve</b></p> <ul style="list-style-type: none"> <li>Reduced health inequalities</li> <li>Increase in physical and cultural activities</li> <li>An increase in active travel</li> <li>Services that work for all, but especially for residents who need more help to live well</li> <li>Attractive and well used green spaces with space for relaxation and play</li> </ul> <p><b>How will we achieve this?</b></p> <ul style="list-style-type: none"> <li>Focus our activities on the most disadvantaged areas, communities and groups</li> <li>Opening of the new Winchester Sport and Leisure</li> </ul>	<p><b>What we want to achieve</b></p> <ul style="list-style-type: none"> <li>More young people and families working and living in the district</li> <li>All homes are energy efficient and affordable to run</li> <li>Creating communities not just homes</li> <li>No-one sleeping rough except by choice</li> </ul> <p><b>How will we achieve this?</b></p> <ul style="list-style-type: none"> <li>The council building significantly more homes, both traditional council homes and through the council housing company</li> <li>Strengthen our Local Plan to ensure the right mix homes are built for all sectors of our society</li> </ul>	<p><b>What we want to achieve</b></p> <ul style="list-style-type: none"> <li>Grow opportunities for high-quality, well-paid employment across the district</li> <li>New offices and workspace are located in areas with sustainable transport links or where they reduce the need to travel to work</li> <li>More younger people choose to live and work here</li> <li>Businesses grasp opportunities for green growth</li> <li>The city, market towns and rural communities across our district have a compelling and competitive visitor offer</li> </ul> <p><b>How will we achieve this?</b></p>	<p><b>What we want to achieve</b></p> <ul style="list-style-type: none"> <li>An open and transparent council</li> <li>Improving satisfaction for our services</li> <li>Good value compared to other similar authorities</li> <li>Continuous improvement in cost-effectiveness</li> <li>High accessibility and usage of our services</li> <li>Constructive and effective partnerships across the district</li> <li>A balanced budget and stable council finances</li> </ul> <p><b>How will we achieve this?</b></p> <ul style="list-style-type: none"> <li>New processes that:</li> <li>involve the public, businesses,</li> </ul>

1 Tackling the climate emergency and creating a greener district	2 Living Well	3 Homes for All	4 Vibrant Local Economy	5 Your Services, Your Voice
<p>development and transport while protecting our heritage and natural environment</p> <ul style="list-style-type: none"> <li>• Take a lead with partners and residents to deliver the Carbon Neutrality Action Plan throughout the district</li> <li>• Deliver the City of Winchester Movement Strategy, refresh the air quality management action plan and prioritise walking, cycling and public transport throughout the district</li> <li>• Work with other public authorities to expand the range of materials we recycle</li> <li>• Safeguard our district's extensive natural habitats and precious ecosystems by delivering the actions in our Biodiversity Action Plan</li> </ul>	<p>Park to offer sustainable, accessible facilities for all to enjoy a wide range of activities</p> <ul style="list-style-type: none"> <li>• Supporting communities to extend the range of sports facilities across the district</li> <li>• Create safe cycleways and pathways to make it safer and more appealing for our residents to cycle and walk to their destination</li> <li>• Maintain and enhance the open spaces and parks that support good mental and physical health for residents of all ages</li> </ul>	<p>including young people</p> <ul style="list-style-type: none"> <li>• Use the new Winchester Housing Company to deliver a wide range of housing tenures to meet local needs</li> <li>• Directly and in partnership with the voluntary sector, provide support for our homeless and most vulnerable people</li> <li>• Be innovative in moving the energy efficiency of new and existing homes towards zero carbon</li> <li>• Work with developers to ensure that they provide affordable housing and homes at fair market value as part of new developments</li> </ul>	<ul style="list-style-type: none"> <li>• Working with business, universities and colleges to position Winchester district as a centre for digital, creative, knowledge-intensive networks</li> <li>• Redevelopment of central Winchester prioritises the needs of younger people</li> <li>• Strengthening the Winchester brand and working in partnership to promote and develop our unique cultural, heritage and natural environment assets.</li> <li>• Supporting business in meeting the challenge of carbon neutrality</li> <li>• Securing support to replace LEADER funding and sustain business development in rural areas</li> </ul>	<p>stakeholders and ward councillors earlier and more deeply in the design and decision-making process</p> <ul style="list-style-type: none"> <li>• effectively respond to and use complaints and feedback to drive service improvement</li> <li>• New wider set of published measures designed to drive improved satisfaction and performance</li> <li>• More effective use of technology to make it simpler and easier to deal with the council and its delivery partners while reducing cost</li> <li>• Strong focus on accessibility standards to ensure our services are usable by all</li> <li>• Investing in our staff and making the most of their skills and talents</li> </ul>

## Council Risk

The Council have a clear framework and approach to risk management. The strategic risks assessed by the Council are a key focus of our planning for the year to ensure it meets the organisation's assurance needs and contributes to the achievement of their objectives. We will monitor the strategic risk register closely over the course of the year to ensure our plan remains agile to the rapidly changing landscape.

No	Risk Title	Risk Description
1	Capacity to deliver	Given competing demands and multiple complex priorities, the risk is that the council does not maintain capacity to deliver services
3	Decision Making	Decisions made by the council are challenged due to a lack of a strong evidence base, customer insight and engagement with change
4	Business continuity	Failure to recover services after a major incident that has had a significant impact on the ability of the Council to provide its services
6	Effective partnership working	Faltering partnerships due to lack of shared vision, conflicting demands and individual partner failure. Poor scoping and commissioning of partners
7	Medium term financial viability	Lack of sufficient funding and/or escalating costs over the medium term reduce financial viability
8	Strategic planning for housing	Increasing demand for new houses, high costs including private sector rents and inability to identify new sites for housing risks delivery of the quality housing options corporate priority
9	Cyber Security	Failure to protect the Council's systems from Malicious attack leading to financial loss, disruption of business and ability to deliver services, loss and corruption of data.
10	Responding to the Climate Emergency	Failure or inability to meet agreed targets.

## Developing the internal audit plan 2020/21

We have used various sources of information and discussed priorities for internal audit with the following groups:

- Lisa Kirkman – Strategic Director, Resources
- Executive Leadership Board
- Other key Stakeholders
- Audit and Governance Committee

Based on these conversations with key stakeholder groups, a review of key corporate documents and our understanding of the organisation the Southern Internal Audit Partnership have developed an annual audit plan for the coming year (2020/21) and a projected high level strategic plan (2020-23).

The Council are reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not seek to cover all risks and processes within the organisation.

We will however continue to work closely with other assurance providers to ensure that duplication is minimised and a suitable breadth of assurance is obtained.



Internal Audit Plan 2020-21

Audit	Indicative Scope	Strategic Risk	Corporate Priority	Sponsor	Last Audited	Proposed Timing
<b>Strategic Objectives and Corporate Cross Cutting Reviews</b>						
Programme & Project Management	Review of the programme and project management framework and/or compliance in relation to live / ongoing projects	1, 3, 6, 7, 10	All	SDR	2019/20	Q3
Transformation	2020/21 to focus on delivery of the Digital Agenda	1, 3, 6, 7, 10	All	SDR	2019/20	Q3
Housing Management	2020/21 focus to provide assurance over governance arrangements for the new Winchester Housing Company	1,7,8	1,3,5	SDS	2018/19	Q3
Housing Asset Management	Assurance over process and delivery of repairs and maintenance, voids, Decent Homes Standards	8	2	SDS	2018/19	Q1
Environmental Services Contract	Following procurement in 2019/2020, this review will look at contract and performance management	1, 10	1, 5	SDS	2019/20	Q2
Building Control	Review of policy and processes to manage workloads and performance	3, 7, 8, 10	All	SDS	2016/17	Q1
Capital Programme and Monitoring	Assurance over the framework for agreeing the capital programme and monitoring of delivery of individual projects	1,7	All	SDS	2016/17	Q1
Business Continuity	Assurance over plans to recover services after a major incident / planning for extreme events that may lead to delays in responding to situations and failure to deliver services. Emergency Planning was reviewed in 2019/20 therefore this review will focus on Business Continuity	4, 6, 9	All	SDR	2017/18	Q2

Audit	Indicative Scope	Strategic Risk	Corporate Priority	Sponsor	Last Audited	Proposed Timing
<b>Governance</b>						
Human Resources	Assurance that there is effective control to maintain capacity to deliver services and strategic objectives. Coverage over a three year cycle to include:- <ul style="list-style-type: none"> <li>• Absence management</li> <li>• Recruitment</li> <li>• Training &amp; Development</li> <li>• Workforce Development</li> <li>• Flexible Working</li> <li>• Use of Volunteers</li> </ul>	1, 6, 7	All	SDR	2019/20	Q1 and Q4
Fraud Framework	Assurance that there are effective procedures to detect / mitigate fraud and irregularity and to promote a zero-tolerance culture  Provision to facilitate CIPFA Fraud survey, NFI, advice	-	All	SDS	2019/20	On-going
Contract Management	Review of contract management arrangements and compliance across a selection of 'key contracts'	1, 3,7	All	SDR	2018/19	Q4
Health and Safety	Assurance that there is an appropriate H&S strategy in place, with effective governance, accountability and issue resolution	-	All	SDP	2018/19	Q1
Information Governance	The 2020/21 review to focus on transparency and also to follow up on the 2019/20 records retention review	4, 9	All	SDR	2019/20	Q2
Risk Management	Assurance over the risk management framework including governance, transparency and maturity	1, 4	All	SDS	2018/19	Q3

Audit	Indicative Scope	Strategic Risk	Corporate Priority	Sponsor	Last Audited	Proposed Timing
<b>Core Financial Systems</b>						
Housing Benefits		7	All	SDS	2017/18	Q2
Accounts Receivable	Cyclical coverage to meet external audit / regulatory requirements	7	All	SDS	2017/18	Q4
Treasury Management		7	All	SDS	2017/18	Q1
<b>IT</b>						
SIAP are currently in discussions with the new Head of IT and the Test Valley District Council Internal Audit Team regarding future audit provision and the opportunity to share assurance. A provision for audit coverage is included and the detailed plan will be provided once agreed.						
<b>Certification audits</b>						
Bus Service Operator Grant	Certification Work	-	-	SDS	2019/20	Q3
Mayor's Charity	Audit of Final Accounts	-	-	SDS	2019/20	Q2
<b>Other</b>						
Management	Planning, liaison, reporting, audit committee, external audit, advice	-	-			Q1-4
Total Days						<b>310</b>

Internal Audit Strategy 2020 - 2023

Audit	Indicative Scope	Corporate Priority	Last Audited	2020-21	2021-22	2022-23
Programme & Project Management	Review of the programme and project management framework - compliance in relation to live / ongoing projects	All	2019/20	✓	✓	✓
Transformation	Assurance over transformation initiatives including: <ul style="list-style-type: none"> <li>• Resource management</li> <li>• Benefits realisation</li> <li>• Efficiency Plan (Transformation Savings)</li> <li>• iESE process innovation</li> <li>• Digital Agenda</li> </ul>	All	2019/20	✓	✓	
Financial Stability	Assurance over financial risks relating to assumptions made for medium term financial projections. Emphasis on financial planning and resilience: <ul style="list-style-type: none"> <li>○ MTFS</li> <li>○ Budget Monitoring</li> <li>○ Income Strategy</li> </ul>	All	2019/20		✓	✓
Strategic Planning and Performance Management	Assurance over delivery and monitoring of the Council Plan and underpinning strategies and plans	All	-		✓	
Asset Management (Corporate Estate)	Assurance over effectiveness and delivery of the	1, 2, 3, 5	2017/18		✓	



Audit	Indicative Scope	Corporate Priority	Last Audited	2020-21	2021-22	2022-23
	Asset Management Plan including repairs and maintenance to non-housing assets (planned & reactive), investment and commercial assets					
Working in Partnership – Alternative Delivery Models	Assurance over governance, rights of access, third party assurance, contingency arrangements, exit strategies, hosting arrangements (accountabilities), benefits realisation, performance	All	2019/20			✓
Economic Development and Regeneration	Review of strategic approach to achieve economic development and regeneration. and delivery including measures and outcomes	1, 4, 5	-		✓	
Commercial Activities	Assurance over commercial investment strategy and commercial enterprises	1, 4	-		✓	
Capital Programme and Monitoring	Assurances over the framework for agreeing the capital programme and monitoring of delivery of individual projects	All	2016/17	✓		
Housing Management	Assurance that there is effective control to maintain capacity to deliver services and strategic objectives. Coverage over a three year cycle to include:- <ul style="list-style-type: none"> <li>• Sale of high value vacant property</li> <li>• New Starter Homes / Register of self builds</li> </ul>	1, 3	2018/19	✓		✓

Audit	Indicative Scope	Corporate Priority	Last Audited	2020-21	2021-22	2022-23
	<ul style="list-style-type: none"> <li>Winchester Housing Company</li> </ul>					
Housing Asset Management	Assurance over process and delivery of repairs and maintenance, voids, Decent Homes Standards	1, 3	2018/19	✓		✓
Energy Management & Climate Change	Review and assurance of strategy, policies, procedures and outcomes to include impact of transport policies	All	2019/20		✓	
Environmental Services Contract	Assurances over contractual arrangements and effective outcomes	1, 5	2019/20	✓		✓
Building Control	Review of policy and processes	All	2016/17	✓		
Development Management	Assurance over areas such as planning process, community Infrastructure Levy. S106 and developer obligations	All	2016/17			✓
Land Registry/Charges	Assurance over processes to maintain and update the register and respond to search requests promptly	All	-		✓	
Business Continuity & Emergency Planning	Assurance over plans to recover services after a major incident / planning for extreme events	All	2019/20 (Emergency Planning only)	✓		✓

Audit	Indicative Scope	Corporate Priority	Last Audited	2020-21	2021-22	2022-23
Human Resources	Assurance that there is effective control to maintain capacity to deliver services and strategic objectives. Coverage over a three-year cycle to include: - <ul style="list-style-type: none"> <li>• Absence management</li> <li>• Recruitment</li> <li>• Training &amp; Development</li> <li>• Workforce Development</li> <li>• Flexible Working</li> <li>• Use of volunteers</li> </ul>	All	2019/20	✓	✓	✓
Fraud Framework	Assurance that there are effective procedures to detect / mitigate fraud and irregularity and to promote a zero-tolerance culture  Provision to facilitate CIPFA Fraud Survey, NFI, advice	-	2019/20	✓	✓	✓
Procurement	Assurance over compliance with contract procedure rules and legislative requirements (including P Cards)	All	2019/20		✓	
Contract Management	Review of contract management arrangements and compliance across a selection of 'key contracts'	All	2018/19	✓		
Health & Safety	Assurance that there is an appropriate H&S	All	2018/19	✓		

Audit	Indicative Scope	Corporate Priority	Last Audited	2020-21	2021-22	2022-23
	strategy in place, with effective governance, accountability and issue resolution					
Information Governance	Coverage over a three-year cycle to include: - <ul style="list-style-type: none"> <li>• Records management and retention</li> <li>• FOI</li> <li>• Transparency</li> <li>• Compliance with GDPR</li> </ul>	All	2019/20	✓	✓	✓
Corporate Governance Framework	Assurance over the corporate governance framework including Annual Governance Statement, ethical governance, codes of conduct, complaints, compliments etc	All	2019/20 (Ethical Behaviours)		✓	
Decision Making and Accountability	Assurance over transparency of decision making, accountability and compliance with organisational priorities	All	-			✓
Risk Management	Assurance over the risk management framework including governance, transparency and maturity	All	2018/19	✓		

Audit	Indicative Scope	Corporate Priority	Last Audited	2020-21	2021-22	2022-23
Housing rents		All	2018/19		✓	
Housing Benefits		All	2017/18	✓		
Council Tax		All	2019/20			✓
Accounts Payable		All	2019/20			✓
Accounts Receivable / Debt Management	Coverage to meet External Audit / Regulatory requirements and management concerns	All	2017/18	✓		
Main Accounting and Reconciliation		All	2019/20			✓
Treasury Management		All	2017/18	✓		
NNDR		All	2017/18		✓	
Expenses		All	2018/19		✓	
Payroll		All	2019/20			✓
Income generation and collection		All	2019/20		✓	
Software licencing / management of assets	Assurance over the effective and efficient software licencing and management of IT assets	All	2017/18	Detailed plan to follow once agreed		
Network management	Assurance over the management of the Network	All	2017/18			

Audit	Indicative Scope	Corporate Priority	Last Audited	2020-21	2021-22	2022-23
Applications management	Assurance over inputs, processing, outputs, access controls, interfaces etc.	All	2018/19			
Data security and management	Review the arrangements for a sample of areas e.g. Network Security and Cloud Computing	All	2018/19			
IT Strategy and assurance mapping	Effective delivery of the IT Strategy and include joint working arrangements with TVBC	All	–			
Cyber security	Assurance against the defence of physical / information assets which could be compromised using information technology	All	2017/18			
Mobile devices	Assurance over retention, data security, use of own devices, remote / home working arrangements	All	2018/19			
Secure e-mail	Assurance over the new arrangements following the decommissioning of the Government's GCSX accounts	All	2019/20			
Back-ups	Assurance over back-ups to ensure business continuity in the event of failure, critical event or corruption/loss of data	All	2019/20			
Patch management	Assurance over the arrangements to test and verify patches (including change control) to	All	2019/20			

Audit	Indicative Scope	Corporate Priority	Last Audited	2020-21	2021-22	2022-23
	ensure software is up to date and cyber security is maintained					
Open Spaces	Assurance over the maintenance and management of open spaces	1, 2, 3	-			✓
Licensing	Assurance over safeguarding, income, application process and monitoring	-	2018/19		✓	
Certification work	Certification/final accounts audit work as required		2019/20	✓	✓	✓
Management	Planning, reporting, Audit Committee, Monitoring, Liaison and Advice	-		✓	✓	✓

