

INTERNAL AUDIT PLAN 2021/22



Background

All local authorities must make proper provision for Internal Audit in line with the Accounts and Audit Regulations 2015 (the Regulations). These state that authorities must 'undertake an effective Internal Audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'.

The guidance accompanying the Regulations recognises both the Public Sector Internal Audit Standards (PSIAS) 2017 and the Chartered Institute for Public Finance Accountants (CIPFA) Local Government Application Note for the UK PSIAS as representing 'public sector internal audit standards'. The standards define the way in which the Internal Audit Service should be established and undertake its functions.

The standards also require that an opinion is given on the overall adequacy and effectiveness of the Council's control environment comprising risk management, control and governance, which is informed by the work undertaken by the Service.

The Internal Audit service provided by Audit, Risk and Assurance (ARA) conforms to the International Standards for the Professional Practice of Internal Auditing.

What is Internal Auditing?

The role of Internal Audit is to provide independent, objective assurance to management that key risks are being managed effectively. To do this, Internal Audit will evaluate the quality of risk management processes, systems of internal control and corporate governance frameworks, across all parts of an organisation, and to provide an opinion on the effectiveness of these arrangements.

As well as providing assurance, Internal Audit's knowledge of the management of risk enables them to act as a consultant and provide support for improvement in an organisation's procedures. For example, at the development stage of a major new system where Internal Audit can help management to ensure that risks are clearly identified and appropriate controls put in place to manage them.

Why is assurance important?

By reporting to senior management that important risks have been evaluated and highlighting where improvements are necessary, Internal Audit helps senior management to demonstrate that they are managing the organisation effectively on behalf of their stakeholders. Hence Internal Audit, along with senior management and external audit, is a critical part of the governance arrangements of the Council and our work significantly contributes to the statutory Annual Governance Statement (AGS).

Development of the 2021/22 Internal Audit Plan

To enable the above, the Head of ARA is required to produce an Annual Risk Based Internal Audit Plan to determine the priorities of the Internal Audit service.

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The proposed activity should be consistent with the Council's priorities and objectives and take into account the risk management framework, risk appetite levels set by management and Internal Audit's own judgement of risks.

How did we develop the plan? - Risk Based Internal Audit Planning (RBIAP)

To ensure Internal Audit's resources continue to be focussed accordingly, particularly during periods of organisational change, it is essential that we understand the Council's needs. This requires building relationships with key stakeholders, including other assurance/challenge providers, to gain crucial insight and ongoing 'intelligence' into the strategic and operational change agendas within the Council.

This insight is not only identified at the initial development stages of the plan but dialogue continues throughout the financial year(s) which increases the ability for the Internal Audit Service to adapt more closely to meet the assurance needs of the Council, particularly during periods of significant change. Our plan is therefore dynamic and flexible to meet these needs.

How did we achieve the above?

To ensure that an effective plan is developed, each Principal Auditor has been nominated as the 'Client's Lead Auditor' supporting at least one of the Executive Directors. A wide ranging consultation process took place with senior management across the Council to establish priorities and agree the format and timetabling of ongoing dialogue. This ongoing dialogue between senior management and the 'Client Lead' Auditor is formulated dependent upon the change agenda in the area, but is at least quarterly.

Audit and Governance Committee and wider Member audit requests from 2020/21 were also considered as part of the consultation approach. The proposed activity from all sources was collated and matched against the Internal Audit's resource availability and prioritised accordingly. The proposals, following challenge, have been endorsed by the Corporate Leadership Team (CLT) and the Director of Finance.

A flexible audit plan - Risk and Control Assurance Programme

The audit plan is stated in terms of estimated productive days input to the Council of **1,825** audit days. This represents 70% of the available capacity and is reflected in the audit activity listed on pages 6 – 49. Management / overhead activity represents 30% of the available capacity and is reflected in the activity listed on pages 50 - 52.

The number of available productive audit days has been maintained at 1,825, in line with prior year. This includes a 7% Plan allocation for internal audit of Local Authority Maintained schools, to ensure appropriate audit coverage of the population of maintained schools within the County and to provide the relevant assurances to the Chief Financial Officer.

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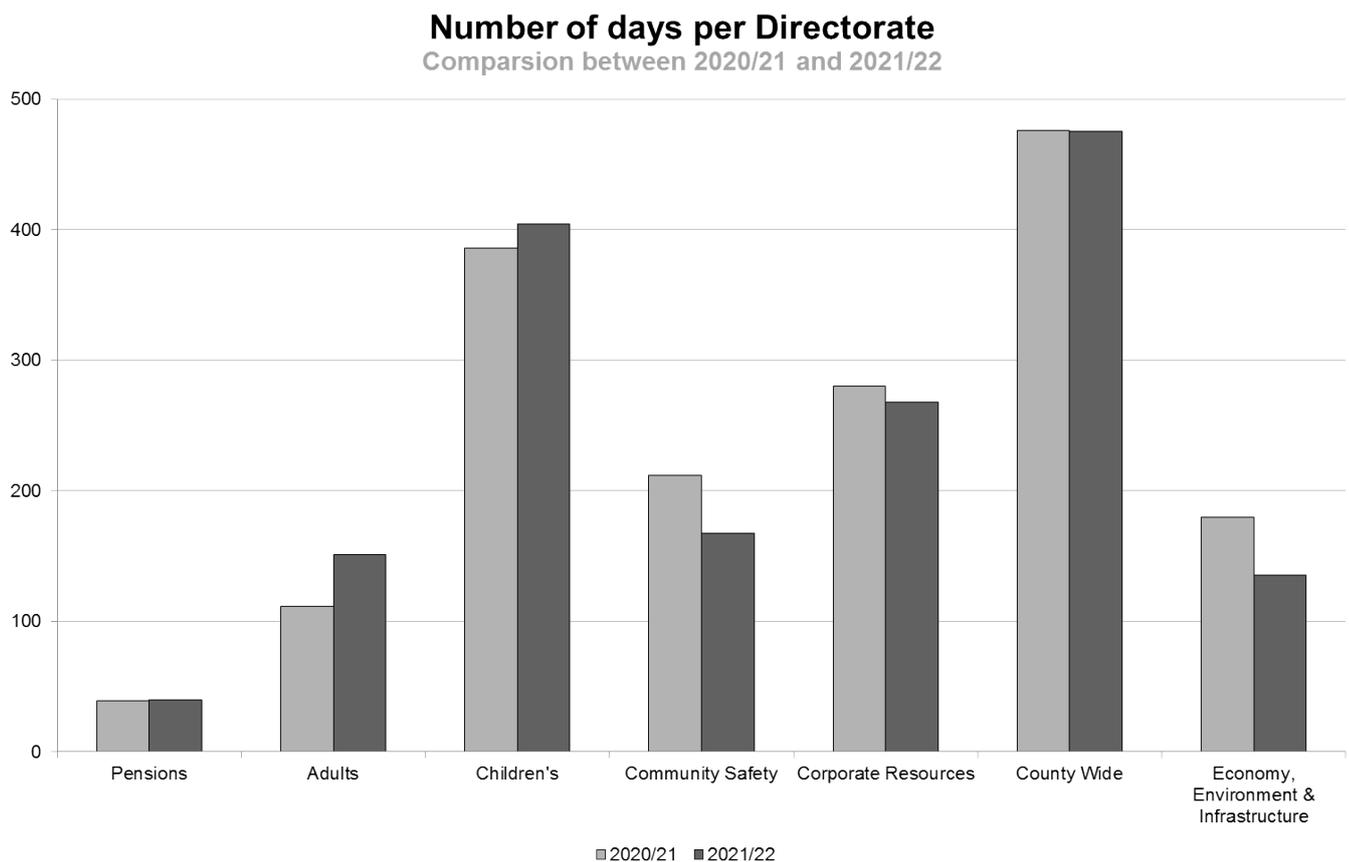
By continuing to apply RBIAP principles, this level of input (combined with the ability to commission Internal Audit resources from current audit framework agreements as required) is considered acceptable to provide the assurance the Council needs.

We continuously reassess resource requirements against the Council's priorities, in year demand and risks and will amend the plan throughout the year as required, reporting any key changes to the Audit and Governance Committee.

Overview of Internal Audit's Risk and Control Assurance Programme

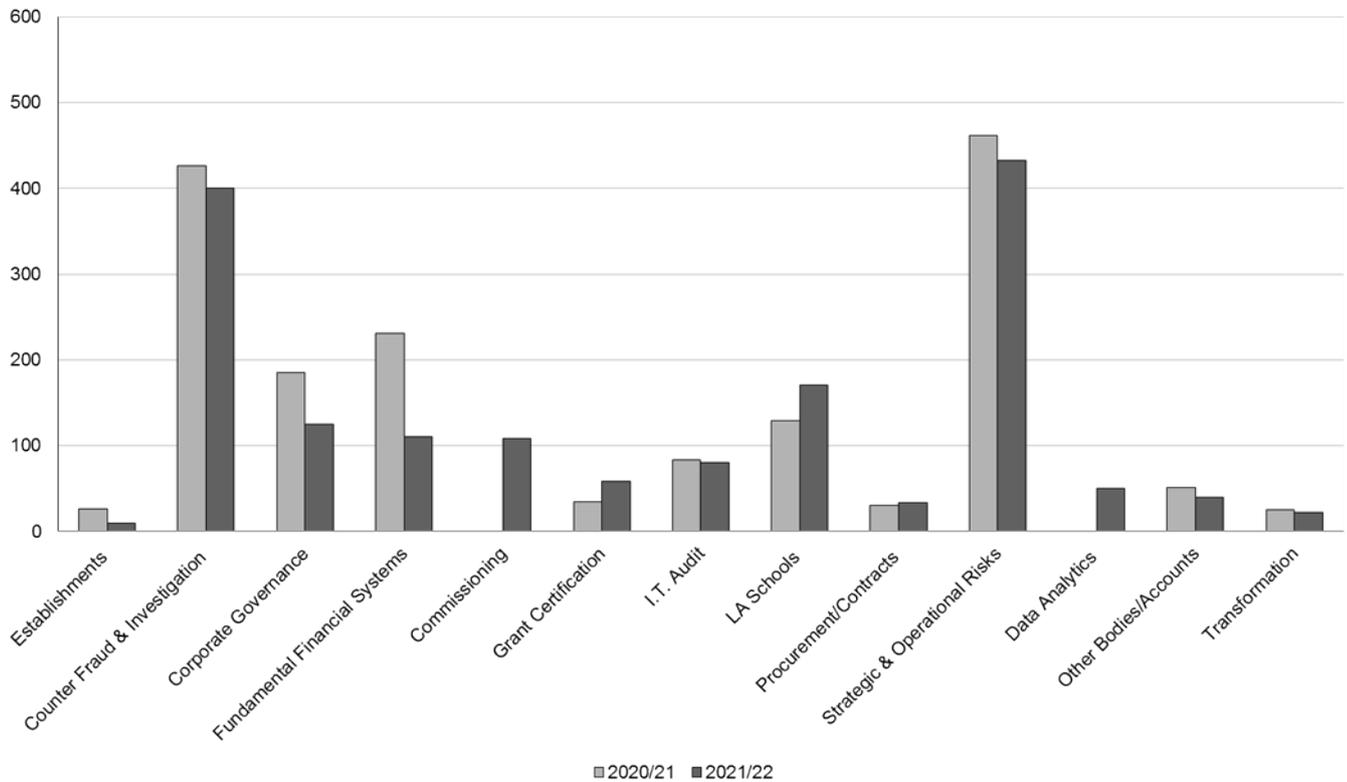
In order to provide a high level overview of the proposed risk and control assurance programme, the charts below highlight the allocation of audit resources per:

- Functional service area (Directorates); and
- Category of review.



Number of days per Category of Review

Comparison between 2020/21 and 2021/22



The key points to highlight within the proposals are:

- There is a proportional split, based on risk, between each of the functional service areas to enable the provision of the Head of ARA's annual audit opinion;
- Continued focus on ICT risks and counter fraud/investigation activity;
- The use of Data Analytics to help support more efficient and effective Internal Audit practices;
- Continued emphasis on providing assurance that the Council's key strategic and operational risks are being effectively managed (including relevant Covid-19 risk themes);
- Undertaking follow up audits where a limited assurance opinion on the control environment was provided in 2020/21; and
- Taking into consideration other assurance providers.

The detail supporting this overview is presented at Appendix 1 which shows:

- Audit activity per service area;
- Name of the audit activity;

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- Reason for the audit i.e. as a result of RBIAP and link to the Council's Strategic Risk Register, or statutory requirements;
- Outline scope of the review (please note that a detailed terms of reference is agreed with management prior to the commencement of every audit activity. This ensures that the activity is focused on the key risks, is undertaken within agreed time periods and that our service adds value to the Council); and
- The priority of the audit i.e. priorities 1 and 2.

Priority 1 reflects statutory requirements i.e. grant certification, a limited assurance follow-up review, activities that may have been subject to a previous investigation / irregularity, or as deemed necessary by the Head of ARA to enable an opinion on the control environment to be provided.

Priority 2 activities are the remaining identified activities. The aim being that all priority one activities would be delivered within the year with the priority 2 audits being reassessed in the eventuality of any new emerging risk areas highlighted where assurances may be required, or where additional fraud investigations/irregularities materialise.

Council Wide

Audit	Reason for Audit	Outline Scope	Priority
The Assurance Framework	<p>Identified as part of Risk Based Internal Audit Planning (RBIAP).</p> <p>Consultancy.</p> <p>This covers all Council's Strategic Risks.</p>	<p>The key objective of this consultancy advice is in a training and awareness role supporting the Council's understanding of the three lines of defence model. This will include attendance at Corporate Leadership Team and management teams to promote the framework and awareness sessions for members.</p> <p>The key measures of success will be increased awareness of the three lines of defence and increased knowledge of the individual roles within this model in order to embed the model within the Council and strengthen the overall control environment.</p>	<p>Priority 1</p>

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Audit	Reason for Audit	Outline Scope	Priority
Data Analytics Activity 2021/22	<p>Identified as part of RBIAP.</p> <p>Consultancy.</p> <p>This covers a range of the Council's Strategic Risks.</p>	<p>A goal of the Internal Audit Plan 2021/22 is to ensure the use of data analytics (in line with the ARA Data Analytics Strategy) to help support more efficient and effective internal audit practices. This includes consideration of data analytics use per agreed audit activity, where viable.</p> <p>In addition to this, ARA plan to target key Council Wide areas within 2021/22 for data analytics use:</p> <ul style="list-style-type: none"> - Procurement - Over Threshold: Looking at expenditure in excess of contract amounts above a set threshold (i.e. over 10%). Potential indicator for supplier over charging / over billing. - Procurement - Off-Contract Spend: Potential indicator for Financial Regulation/Instruction non compliance and/or fraudulent payments. - Duplicate Payments: Potential indicator for supplier over charging / over billing; use of Procurement (P) cards for non work purposes; and/or duplicate payment across P card and PO process. - Change to Supplier Bank Accounts: Potential fraud indicator for inappropriate supplier details change. - Companies House Check: Potential indicator for conflicts of interest; and/or fraud indicator for fictitious suppliers. - VAT Registration Number: To verify that new companies are genuine and VAT registered. To include follow up on 2018/19 review findings. 	Priority 1

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Adults and Public Health

Audit	Reason for Audit	Outline Scope	Priority
Client Affairs Limited Assurance Follow Up	Limited Assurance Follow Up. Identified as part of RBIAP. SR 7.1 Failure to protect vulnerable adults in Gloucestershire. SR 2.4 Reductions and changes to future funding.	If a person lacks capacity to administer their financial affairs, the Council can apply to become an appointee. If granted the Council will then manage the individual's financial affairs. In 2020/21 an audit was undertaken of the arrangements for the management of client affairs to ensure they are properly safeguarded, with particular focus on the use of prepaid cards and mobility vehicles that may be driven by a carer. A split assurance opinion was given for the control environment, with limited assurance applied to processes and controls for the mobility vehicles. This necessitates a follow-up audit being undertaken in 2021/22, to provide assurance that the actions agreed with management have now been implemented and are effective.	Priority 1

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Audit	Reason for Audit	Outline Scope	Priority
Liquid Logic – ICT security / ERIC replacement	<p>Deferred from 2020/21.</p> <p>Identified as part of RBIAP.</p> <p>SR3.2 Failure to protect the Council's key information and data from Cyber Attack.</p> <p>SR11.1 Failure to protect confidentiality, integrity and availability of information.</p> <p>SR7.2 Ineffective social care practice, management oversight and review.</p>	<p>Following a delay due to the impact of the Covid-19 pandemic, the Liquidlogic Adults System (LAS) case management system is due to be implemented in March 2021 replacing the ERIC in-house system.</p> <p>The internal audit will be a focussed application security review of the newly implemented Liquidlogic Adults solution.</p> <p>This audit scope is separate to the proposed 'Use of Liquidlogic' operational audit that will consider whether there are any issues that are preventing the potential benefits of the new system being realised, alongside any issues that are preventing the system being used as intended by individuals. ARA will ensure that scope duplication does not occur between the two pieces of work.</p>	<p>Priority 1</p>

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Audit	Reason for Audit	Outline Scope	Priority
Carer Assessments	Identified as part of RBIAP. SR 7.1 Failure to protect vulnerable adults in Gloucestershire.	<p>A carer is somebody who provides support or looks after a family member, partner or friend who needs help. If providing this support has an impact on the carer's wellbeing, they may be entitled to funding or services from the Council. This will be identified via a carer's assessment.</p> <p>The Council is required to undertake carer assessments under the Care Act. The Council has a contract with PeoplePlus to provide service to carers, the delivery of the carer assessments is part of that contract.</p> <p>The audit will include review of controls within the Council and sample testing to ensure that assessments are undertaken in line with the contract requirements.</p>	Priority 2

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Audit	Reason for Audit	Outline Scope	Priority
Deprivation of Liberty Safeguards	<p>Identified as part of RBIAP.</p> <p>SR 7.8 Risk of legal action being taken against the Local Authority due to the failure to complete a Deprivation of Liberty assessment within the stated time lines.</p> <p>SR 7.1 Failure to protect vulnerable adults in Gloucestershire.</p>	<p>Deprivation of Liberty Safeguards (DoLS) were introduced as an amendment to the Mental Capacity Act in 2007, providing legal safeguards for individuals who were deprived of their liberty and didn't have the capacity to consent. Local Authorities authorise a deprivation of liberty for up to 12 months. The authorisation only applies in one setting.</p> <p>In March 2014 The Supreme Court set out the 'acid test' in P v Cheshire West and Chester Council to outline when an objective deprivation of liberty arises which resulted in a massive increase in DoLS applications, which has led to assessments not being undertaken. The House of Lords found that DoLS was 'not fit for purpose' in their post legislative scrutiny of the Mental Capacity Act in March 2014. The Law Commission published a report into mental capacity and DoLS in March 2017.</p> <p>The Mental Capacity (Amendment) Bill (July 2018) seeks to replace DoLS with a new system, known as 'Liberty Protection Safeguards'. The implementation has been continually delayed with the current date of April 2022.</p> <p>There was a review of arrangements for managing/authorising DoLS in the 2018/19 Audit Plan, however the audit has been delayed to date due to expected legislative changes of the Mental Capacity (Amendment) Act (which have now been deferred further).</p> <p>The audit is to consider the mitigations within the risk register on SR7.8 to ensure that they are in place and working.</p>	Priority 2

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Audit	Reason for Audit	Outline Scope	Priority
Investment in OSJ Homes	<p>Deferred from 2020/21.</p> <p>Identified as part of RBIAP.</p> <p>Requested by Finance Business Partner.</p> <p>SR 7.1 Failure to protect vulnerable adults in Gloucestershire.</p> <p>SR 6.1 Failure to maintain effective relationships with key partners and organisations.</p>	<p>In 2005 the Council entered into a contract with the Gloucestershire Care Partnership (GCP), a joint venture of the Orders of St John Care Trust (OSJ) and Bedfordshire Pilgrims Housing Association, to run the Council's care homes.</p> <p>In November 2019, the Council (via the Cabinet Member for Adult Social Care Delivery, Cllr Kathy Williams) agreed to provide £6m to improve nine OSJ homes over a two year period to bring them up to required standards and to comply with contractual arrangements with the partnership. Work was then delayed from 2020/21 due to the knock on impact of the Covid 19 pandemic.</p> <p>This audit is to examine the governance arrangements for the £6m improvements expenditure, including consideration of roles and responsibilities.</p>	Priority 2

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Audit	Reason for Audit	Outline Scope	Priority
Out of county/cross charging for sexual health	<p>Deferred from 2020/21.</p> <p>Identified as part of RBIAP.</p> <p>Requested by Lead Commissioner Public Health.</p> <p>SR 2.4 Reductions and changes to future funding.</p>	<p>‘Cross-charging’ applies when residents of a given area attend a sexual health service provided in another area (known as an ‘Out of Area Attendances’). The ‘provider’ (usually a health trust) will charge back the cost of providing the service to that individual to their ‘home’ Local Authority.</p> <p>The Department of Health and Social Care provide guidance but this is not legally binding, and different areas will work to slightly different principles (e.g. with respect to what they will and won’t pay for; and what they charge). Some local authorities have published ‘position statements’ to clarify their local practice. Gloucestershire has not done so.</p> <p>This audit is to review the process for charges that have been paid to ‘out of area’ providers of sexual health services by the Council to ensure that only appropriate and authorised payments are made (e.g. considering fee rates agreement, verification of service provided and service recipient etc) and that the process is in compliance with the Department of Health and Social Care guidance.</p>	<p>Priority 2</p>

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Audit	Reason for Audit	Outline Scope	Priority
Section 117 placements	<p>Requested by Director of Integration.</p> <p>Identified as part of RBIAP.</p> <p>SR2.8 The cumulative impact of service pressures.</p>	<p>Section 117 of the Mental Health Act 1983 places a joint duty on local NHS and social services commissioners to provide aftercare services for people that have previously been sectioned under the treatment sections of the Mental Health Act (free to user).</p> <p>The objective of the review is to ensure that the processes currently in place are in line with procedures. Also to consider whether there is an opportunity to make efficiencies with possible benchmarking to other authorities.</p>	Priority 2
Use of Liquidlogic	<p>Requested by Deputy Director, Adult Social Care.</p> <p>Identified as part of RBIAP.</p> <p>SR 7.1 Failure to protect vulnerable adults in Gloucestershire.</p>	<p>Following a delay due to the impact of the Covid-19 pandemic, the Liquidlogic Adults System (LAS) case management system is due to be implemented in March 2021 replacing the in-house system, ERIC.</p> <p>The review will consider whether there are any issues that are preventing the potential benefits of the new system being realised, alongside any issues that are preventing the system being used as intended by individuals.</p> <p>This audit scope is separate to the 'Liquidlogic – ICT security' ICT systems audit, that will focus on IT general controls and security. ARA will ensure that scope duplication does not occur between the two pieces of work.</p>	Priority 2

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Children's and Families

Audit	Reason for Audit	Outline Scope	Priority
Direct Payments Limited Assurance Follow Up	Limited Assurance Follow Up. Identified as part of RBIAP. SR7.2 Ineffective Social Care Practice. SR7.4 Failure to close the gaps in educational outcomes. SR7.5 Insufficient workforce capacity.	If someone is in receipt of help from social services they can apply for a Direct Payment which lets them choose and buy the services they need themselves, instead of getting them from their Council. Due to the high risk nature of Direct Payments a further audit of this area was undertaken during 2020/21 to ensure that previous audit recommendations had been implemented as well as to provide assurance that the systems for administering Direct Payments were robust, including the monitoring of spends and the adequacy of arrangements to prevent/detect fraud. Limited assurance opinions were given for both risk management and the control environment. This necessitates a follow-up audit being undertaken in 2021/22 to provide assurance that the actions agreed with management have been implemented and are effective.	Priority 1

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Audit	Reason for Audit	Outline Scope	Priority
LA maintained schools	<p>S151 Officer as part of annual statement of assurance.</p> <p>SR1.1 Failure in corporate governance which leads to service, financial, fundamental service performance or reputational damage or failure.</p> <p>SR2.4 Changes to Future Funding Resources.</p>	<p>Gloucestershire County Council's budget includes the Dedicated Schools Grant where the Schools element for 2021/22 is £411.371m.</p> <p>There is a requirement for the Chief Financial Officer (S151) to sign the following annual statement:</p> <p><i>For the period 20xx – 20yy, I confirm that I have in place a system of audit for schools which gives me adequate assurance over their standards of financial management and the regularity and propriety of their spending.</i></p> <p>To enable the above, a sample of Local Authority (LA) maintained schools will be selected following a risk assessment of all LA maintained schools and discussion with key officers. Internal Audit will review the effectiveness of the key financial systems and controls in operation at these selected schools using a remote audit approach or blended remote/on site audit approach where appropriate.</p> <p>Once all the audits are complete, a summary of common findings will be made available to all schools as learning points.</p> <p>Schools audit delivery as a batch is noted as a priority 1 ARA deliverable, due to the mandatory annual assurance requirement as stated above. It is noted that individual school audits (3 to 5 days per identified school) are recorded as priority 2 within the audit management system.</p>	<p>Priority 1</p>

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Audit	Reason for Audit	Outline Scope	Priority
<p>PACE Protocol (Police and Criminal Evidence Act)</p>	<p>Deferred from 2020/21.</p> <p>Identified as part of RBIAP.</p> <p>Requested by Director of Partnerships & Strategy.</p> <p>SR7.2 Ineffective social care practice</p> <p>SR 7.5 Insufficient workforce capacity</p> <p>SR7.7 Failure to develop sufficient placement capacity.</p>	<p>A protocol has been developed and implemented that clarifies the duties and responsibilities of the Police and the Council in the management of the transfer to Council accommodation of children and young people charged and denied police bail.</p> <p>The objective of the audit will be to review the evidence that demonstrates compliance by the Council with its responsibilities under the protocol and the arrangements operating that gives those responsible for the oversight of the protocol their assurances.</p>	<p>Priority 1</p>

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Audit	Reason for Audit	Outline Scope	Priority
Unregulated Placements and Packages of Support, Commissioning Limited Assurance Follow Up	Limited Assurance Follow Up. Identified as part of RBIAP. SR7.2 Ineffective social care practice. SR7.4 Insufficient workforce capacity. SR7.7 Failure to develop sufficient placement capacity.	<p>Local Authorities can place children in settings commonly known as ‘other arrangements’ which places the responsibility for assessing the quality and suitability of such arrangements with the placing authority and the provider. If such a provision delivers accommodation and packages of support to children under and over 16 years of age but is not registered with Ofsted or an alternative regulating body then the provider is operating an unregistered/unregulated setting.</p> <p>During 2020/21 the audit of Unregulated Placements and Packages of Support (Commissioning) resulted in a Limited assurance opinion being given for the control environment. This necessitates a follow-up audit being undertaken in 2021/22 to provide assurance that the actions agreed with management have been implemented and are effective.</p>	Priority 1

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Audit	Reason for Audit	Outline Scope	Priority
Unregulated Placements (Fostering) Limited Assurance Follow Up	Limited Assurance Follow Up. Identified as part of RBIAP. SR7.2 Ineffective social care practice. SR 7.5 Insufficient workforce capacity. SR7.7 Failure to develop sufficient placement capacity.	Children in care can be placed in foster placements whilst waiting for more permanent fostering or adoption arrangements to be made. The preference should be with a connected person who is approved as a local authority foster carer. However, the child can be placed with friends or family members prior to such approval. In 2020/21 a Limited Assurance Follow-Up audit was undertaken on Unregulated Placements (Fostering) to provide assurance that the actions agreed with management following the 2019/20 audit had been implemented and were effective. A Limited assurance opinion on the control environment was given, which necessitates a further follow-up audit being undertaken in 2021/22 to provide assurance that the supplementary actions agreed with management have been implemented and are effective.	Priority 1

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Audit	Reason for Audit	Outline Scope	Priority
Foster Carer Bandings and Payments	Identified as part of RBIAP. SR7.2 Ineffective social care practice. SR7.5 Insufficient workforce capacity.	<p>Gloucestershire County Council In-house foster carers are placed in Bands depending on their level of expertise and these dictate the rate at which their foster carer payments are made. The Bands can be subject to review but the associated Banding payments should not be adjusted until applied to the required level of foster care. When In-house foster carers cease to deliver fostering services to the Council, the Banding payments need to end accordingly.</p> <p>During 2020/21, the Banding review and payment systems for one Council In-house foster carer were reviewed by ARA following the identification of specific issues.</p> <p>This audit will review the control environment more widely for both the banding review and payment systems to provide assurance that the agreed management actions have been implemented and are operating effectively.</p>	Priority 2

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Audit	Reason for Audit	Outline Scope	Priority
High Needs	<p>Deferred from 2020/21.</p> <p>Identified as part of RBIAP.</p> <p>Requested by Director of Children's Services/Director of Partnerships & Strategy.</p> <p>SR7.4 Failure to close the gaps in educational outcomes.</p>	<p>The High Needs budget for 2021/22 is £74.622m and encompasses Independent Places, Special School places, Alternative Provision Schools (APS) and Education Health and Care plans (EHCP). The pressure on High Needs budgets in terms of overspends is a nationally recognised one.</p> <p>This audit will take account of the new Joint Additional Needs Programme and focus on providing assurance over systems and controls within specific areas of spend of the High Needs Block to be agreed with the new Director of Education.</p>	Priority 2

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Audit	Reason for Audit	Outline Scope	Priority
Independent Reviewing Officers	<p>Deferred from 2020/21.</p> <p>Identified as part of RBIAP.</p> <p>Requested by Director of Partnerships & Strategy.</p> <p>SR7.2 Ineffective social care practice.</p> <p>SR7.4: Failure to close the gaps in educational outcomes for vulnerable learners and their peers.</p> <p>SR7.5 Insufficient workforce capacity.</p>	<p>Every Child in Care must have an allocated Independent Reviewing Officer (IRO). The IRO will scrutinise the Local Authority's (LA) care plan for the child and listen carefully to the views of the child and others about the plan. They will challenge the LA if they believe the plan is not in the best interests of the child.</p> <p>The IRO Handbook is the statutory guidance for Independent Reviewing Officers and LAs on their functions in relation to case management and review. This audit will provide assurance on compliance with specific aspects of the IRO Handbook as agreed with the Director of Partnerships and Strategy.</p>	<p>Priority 2</p>

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Audit	Reason for Audit	Outline Scope	Priority
Multi Agency Safeguarding Hub (MASH)	Identified as part of RBIAP. SR7.2 Ineffective social care practice. SR7.5 Insufficient workforce capacity.	<p>Since 2014 the Multi Agency Safeguarding Hub (MASH) has been a partnership between Gloucestershire County Council, Gloucestershire Constabulary, Gloucestershire Domestic Abuse Support Service (GDASS), Gloucestershire Schools and Gloucestershire Health Services, all working together to safeguard children, young people and vulnerable adults. When a professional, family member or member of the public is concerned about a child or young person's welfare or safety, this information will come to the MASH so it can be investigated.</p> <p>The timeliness of responses to children was one of the Ofsted improvement areas. This audit will focus on providing assurance over systems and controls within a specific area of the MASH to be agreed with the Interim Director for Children's Safeguarding and Care.</p>	Priority 2

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Audit	Reason for Audit	Outline Scope	Priority
Panel Arrangements	<p>Requested by Director for Children's Safeguarding Care.</p> <p>Identified as part of RBIAP.</p> <p>SR7.2 Ineffective social care practice.</p> <p>SR7.7 Failure to develop sufficient placement capacity.</p>	<p>A number of panels have been set up within Children's Services, namely the Access to Resource Panel, Multi-Agency Resource Panel, Transition Tracking Panel, 16+ Pathway Panel and the High Risk/High Cost and Unregulated Placements Panel.</p> <p>This audit will review the effectiveness of the operation of the various panels to provide assurance that appropriate scrutiny and challenge is being applied and that Value for Money is being secured over the applicable funding streams.</p>	Priority 2

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Audit	Reason for Audit	Outline Scope	Priority
Quality Assurance Framework - Education	<p>Requested by Director of Children's Services/Director of Partnerships & Strategy.</p> <p>Identified as part of RBIAP.</p> <p>Consultancy.</p> <p>SR7.4 Failure to close gaps in educational outcomes.</p>	<p>Due to the first, second and third line of defence roles and responsibilities requiring further development, Internal Audit will provide consultancy services to Children's Services (Education) in the following areas:</p> <ul style="list-style-type: none"> – Mapping roles and responsibilities at a high level against the three lines of defence/assurance model; – Inputting to Headteacher induction, including promoting the requirement of the Nolan principles and whistleblowing; – Inputting to school Governor and Headteacher training and development programmes; – Inputting to Bursars/finance staff training via the Business Admin network; – Joining the new Education Stakeholders Consultative Group where schools issues are discussed and shared to support corrective actions; and – Providing more regular articles re common Internal Audit/Counter Fraud Team issues and themes via Governor networks and Heads Up articles to support good financial governance. 	Priority 2

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Audit	Reason for Audit	Outline Scope	Priority
School Admissions	<p>Identified as part of RBIAP.</p> <p>SR7.4 Failure to close gap in educational outcomes.</p>	<p>All children in England between the ages of 5 and 18 are entitled to a free place at a state school. In Gloucestershire, children are able to attend Reception Class the September following their fourth birthday.</p> <p>Within Gloucestershire County Council there is a co-ordinated team that ensures that the statutory functions associated with primary or secondary admissions, transport and Free School Meals are met in a fair, transparent and consistent way. This audit will focus on the school admissions process (including appeals) to provide assurance that a robust and lawful process of allocating school places is operating in practice so that children have timely access to a school place.</p>	Priority 2
Transition from Children's to Adults	<p>Deferred from 2020/21.</p> <p>Identified as part of RBIAP.</p> <p>SR7.2 Ineffective social care practice.</p> <p>SR7.5 Insufficient workforce capacity.</p>	<p>Children's Services have produced a 'Preparing for Adulthood Strategy 2020-2023', which covers the transition of young people from Children's Services to Adults' Services. To ensure that the identified outcomes are realistic and deliverable within a three-year timescale only the key priorities will be taken forward and included in the action plans which will be developed from this strategy.</p> <p>This audit will review the clarity and timeliness of communications between Children's Services and Adults' Services to ensure effective transfer of information and costs.</p>	Priority 2

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Audit	Reason for Audit	Outline Scope	Priority
Youth Offending Service	<p>Requested by Director of Partnerships & Strategy.</p> <p>Identified as part of RBIAP.</p> <p>SR7.2 Ineffective social care practice.</p> <p>SR 7.5 Insufficient workforce capacity.</p>	<p>The Youth Offending Service is a contracted service provided by Prospects on behalf of Gloucestershire County Council (the accountable body for the administration of youth justice in the county). The Youth Offending Service is a county-wide service where the Youth Support Team works with individual young people who have committed offences and are required to work with the service in order to fulfil their court order.</p> <p>An Improvement Plan has been developed by Gloucestershire's Youth Justice Partnership Board in response to Her Majesty's Inspectorate of Prisons (HMIP) inspection report published in January 2020.</p> <p>This audit will focus on providing assurance over systems and controls within a specific area of the Youth Offending Service to be agreed with the Director of Partnerships and Strategy.</p>	Priority 2

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Community Safety (including GFRS)

Audit	Reason for Audit	Outline Scope	Priority
Competency and Training Record retention within GFRS	Identified as part of RBIAP. SR 10.1 Failure of the Council or a key partner to effectively respond to a major incident.	To review and test the recording and retention of training records and other indicators of organisational competency. This audit will concentrate on the Transformation and Organisational Development team within GFRS and how they ensure that GFRS training adheres to the national training standards with specific focus on high risk training such as water and driving.	Priority 1

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Audit	Reason for Audit	Outline Scope	Priority
Cultural Review	<p>Deferred from 2020/21.</p> <p>Identified as part of RBIAP.</p> <p>SR 1.1 Failure in corporate governance which leads to service, financial, legal or reputational damage or failure.</p>	<p>To provide assurance that actions emanating from previous audits/reviews/surveys of culture are being implemented and to evaluate the outcome/impact of the actions to identify the direction of travel.</p> <p>Specifically, the audit will focus on the following areas:</p> <ol style="list-style-type: none"> 1) Lack of trust in values, vision and behaviours of previous leadership team; 2) Visible and transparent pathway for change, fully documented and available to all staff; and 3) Managers to be seen to demonstrate the new values through their behaviours and rebuild trust. 	Priority 1

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Audit	Reason for Audit	Outline Scope	Priority
GFRS Follow-Up Activity	<p>Limited Assurance Follow Up.</p> <p>Identified as part of RBIAP.</p> <p>SR 1.1 Failure in corporate governance which leads to service, financial, legal or reputational damage or failure.</p>	<p>A total of 18 audits were undertaken following the initial GFRS investigation, including a position statement on Governance. These generated 118 individual recommendations (High Priority and Medium Priority). Eleven of the audits were given limited assurance opinions either for risk management, the control environment or both.</p> <p>The follow-up audit activity started in 2020/21 and continues in 2021/22 to review all High Priority recommendations from non-limited assurance reports and all High Priority and Medium Priority recommendations from limited assurance reports to ensure timely implementation of the agreed recommendations.</p> <p>Outcomes will continue to be reported to Audit and Governance Committee on a regular basis within year, through the GFRS Progress Reports.</p> <p>The expectation is that the follow up activity will be concluded in 2021/22.</p>	<p>Priority 1</p>

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Audit	Reason for Audit	Outline Scope	Priority
Achievement of the Communities Business Continuity Improvement Plan by GFRS	<p>Consultancy.</p> <p>Identified as part of RBIAP.</p> <p>SR 10.4 Due to insufficient business continuity management arrangements failure of the Council or a key partner to effectively deliver their statutory services.</p>	<p>A consultancy advice piece of work to support the Civil Protection Team (GFRS) to enable them to achieve the Communities Business Continuity Improvement Plan in the most efficient and effective manner possible.</p> <p>Internal Audit's role will be to offer advice, challenge and act as a sounding board for the Civil Protection Team.</p>	Priority 2
Operational Policy Review Process	Identified as part of RBIAP.	The audit will focus on the Operational Policy Review Process within GFRS to assess how GFRS ensures that GFRS policies are adhering to current standards and are up to date. The audit will consider if there is an agreed review process; how policy owners are defined and how they are informed of their responsibilities; and the level of oversight and scrutiny applied. It is expected that the audit will test a number of key policies to verify if they adhere to current standards and best practice.	Priority 2

Corporate Resources (excluding ICT audit)

Audit	Reason for Audit	Outline Scope	Priority
CCTV	<p>Limited Assurance Follow Up.</p> <p>Identified as part of RBIAP.</p> <p>SR11.1 Failure to protect the confidentiality, integrity and availability of information.</p>	<p>The Head of Information Management has responsibility for the Council's usage of CCTV in compliance with specific regulations.</p> <p>A CCTV internal audit was completed in 2020/21 to provide assurance that Council usage of CCTV is in compliance with the statutory legislation. The audit resulted in a limited assurance opinion on risk maturity and control environment. This necessitates a follow-up audit being undertaken in 2021/22, to provide assurance that the actions agreed with management have now been implemented and are effective.</p>	Priority 1

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Audit	Reason for Audit	Outline Scope	Priority
The Debt Collection Process (Adult Social Care)	Requested by Audit & Governance Committee. Identified as part of RBIAP. SR2.8 The cumulative impact of service pressures, particularly the financial impact of COVID19.	Following a recent restructure, Adult Social Care relevant debt collection officers now report into Strategic Finance. This audit will review the policies, processes and controls in place within this team to ensure that debt collection is performed in an efficient and effective manner in adherence to relevant regulation.	Priority 1

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Audit	Reason for Audit	Outline Scope	Priority
<p>Disposal of Assets (Vehicles) Limited Assurance Follow Up</p>	<p>Limited Assurance Follow Up.</p> <p>Identified as part of RBIAP.</p> <p>SR2.8 The cumulative impact of service pressures, particularly the financial impact of COVID19.</p>	<p>The disposal of assets (vehicles) internal audit was reported to Audit and Governance Committee in October 2020 and resulted in a limited assurance opinion on control environment. This necessitates a follow-up audit being undertaken in 2021/22, to provide assurance that the actions agreed with management have now been implemented and are effective.</p> <p>The follow up review will be undertaken alongside the GFRS follow up review on vehicle disposals, to ensure synergy and prevent duplication between the two audit reviews.</p>	<p>Priority 1</p>
<p>The Procurement Model and Transformation Plan</p>	<p>Requested by the Section 151 Officer.</p> <p>Identified as part of RBIAP.</p> <p>Consultancy.</p> <p>SR5.3 Ineffective provider failures / commissioning practice.</p>	<p>A consultancy review programme of work to assess the current decentralised model of procurement with a view to establish the work required to establish a suitable procurement model. Suggested areas of focus for this work include:</p> <ul style="list-style-type: none"> – The procurement transformation work and its progress including the toolkit, Contract procedures and the introduction of the Source to Contract System. – Review of lower spend and risk procurements such as those in the B/C category (including dynamic procurement systems) and whether they are being managed in an effective and legal manner. 	<p>Priority 1</p>

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Audit	Reason for Audit	Outline Scope	Priority
The Risk Management Framework	<p>Identified as part of RBIAP.</p> <p>Consultancy.</p> <p>SR 1.1 Failure in corporate governance which leads to service, financial, legal or reputational damage or failure.</p>	<p>Consultancy advice work to review the 'as is' and the proposed 'to be' Risk Management Framework in conjunction with the Monitoring Officer and the Section 151 Officer. This piece of work will be undertaken by an external consultant reporting into ARA.</p>	Priority 1
White Slips Payment Process	<p>Deferred from 2020/21.</p> <p>Identified as part of RBIAP.</p> <p>SR2.2 Ineffective Budgetary Control.</p>	<p>Since 2019/20 ad-hoc one off payments are processed using manual coding slips (white slips) which contain more information than the previous 'pink slips' in order to enable more scrutiny and monitoring of this type of expenditure within the authority. These were introduced to ensure robust and verifiable expenditure authorisation processes are in place for non-purchase order expenditure.</p> <p>The audit will review the use of 'white slips', the monitoring and checking that is performed on white slips and will provide assurance that the controls operating within the white slip payment process are appropriately designed and operating effectively.</p>	Priority 1

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Audit	Reason for Audit	Outline Scope	Priority
HR Consultancy	<p>Requested by the Director of People and Digital Services.</p> <p>Consultancy.</p> <p>Identified as part of RBIAP.</p>	<p>To work with an external consultant to provide a management letter outlining the current level of assurance for an area of specific interest (based on appropriate risk assessment) to the Director of People and Digital Services. The scope and timing of this consultancy work will be specifically agreed with the Director of People and Digital Services once the availability of the chosen external consultant is known.</p>	Priority 2
Mapping The Procurement Sourcing Pools	<p>Identified as part of RBIAP.</p> <p>Consultancy.</p> <p>SR5.3 Ineffective provider failures / commissioning practice.</p>	<p>A consultancy advice piece of work to fully understand the 'as is' situation regarding procurement sourcing pools across the Council, and the process, controls and oversight that is in place over procurement made from within these pools. The review will include consideration of good/best practice.</p>	Priority 2

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Audit	Reason for Audit	Outline Scope	Priority
The Whistleblowing Framework	Requested by the Monitoring Officer. Identified as part of RBIAP. Consultancy. SR 1.1 Failure in corporate governance which leads to service, financial, legal or reputational damage or failure.	A consultancy advice piece of work with the Monitoring Officer as the key contact using the benchmarking information available from 'Protect' to review and assess the operation of the current Whistleblowing Framework.	Priority 2

Economy, Environment and Infrastructure

Audit	Reason for Audit	Outline Scope	Priority
Energy from Waste contract	<p>Deferred from 2020/21.</p> <p>Identified as part of RBIAP.</p> <p>Requested by Executive Director, Economy & Environment Infrastructure.</p> <p>SR 12.1 Failure to deliver the County Council's climate change Strategy.</p>	<p>The Incinerator (at Javelin Park) is operated by Ubaser Balfour Beatty (UBB). The Council's contract for waste disposal with UBB is circa £18m per annum.</p> <p>This audit will review the effectiveness of the contract management arrangements put in place by the Waste Management Team to provide assurance that the payments made to the contractor is in line with the contractual terms and conditions and the approach is in line with generally considered best practice.</p>	Priority 1

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Audit	Reason for Audit	Outline Scope	Priority
Fleet Management	<p>Deferred from 2020/21.</p> <p>Identified as part of RBIAP.</p> <p>Requested by Lead Commissioner, Community Infrastructure.</p> <p>SR2.2 Ineffective Budgetary Control.</p>	<p>Gloucestershire County Council's fleet comprises circa 86 vehicles (as at end 2020). These are predominantly vans, cars and minibuses with a small number of larger vehicles. Procurement arrangements for Council owned fleet is through the Crown Commercial Service. In 2018, the decision was taken to integrate the fleet maintenance activities (undertaken by the Integrated Transport Unit) into the current Gloucestershire Fire and Rescue Service workshops.</p> <p>This audit will review current fleet management arrangements to provide assurance that they are operating effectively.</p> <p>This audit will be completed following the ongoing Edge Consultancy review of Fleet Management. The detailed scope of this audit will be designed to ensure that there is no duplication with the previously completed Edge Consultancy Review.</p>	<p>Priority 1</p>

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Audit	Reason for Audit	Outline Scope	Priority
<p>Transport Infrastructure Project Cost Reporting – M5J10</p>	<p>Deferred from 2020/21.</p> <p>Identified as part of RBIAP.</p> <p>Requested by Lead Commissioner, Strategic Infrastructure.</p> <p>SR2.2 Ineffective Budgetary Control.</p> <p>SR6.1 Failure to maintain relationships with key partners.</p>	<p>This is a significant infrastructure project for the Council. Key stakeholders include Gloucestershire County Council, Homes England, Highways England, Tewkesbury Borough Council and Cheltenham Borough Council. Therefore based on materiality and risk, the Lead Commissioner would like independent assurance that there is a robust process to accurately report project costs in a timely manner.</p> <p>The audit will thus focus on reviewing the accuracy and timeliness of project cost reporting of the £250m M5 Junction 10 infrastructure project.</p>	<p>Priority 1</p>

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Audit	Reason for Audit	Outline Scope	Priority
<p>Transport Infrastructure Project Cost Reporting – West Cheltenham Transport Improvement Scheme (WCTIS)</p>	<p>Deferred from 2020/21.</p> <p>Identified as part of RBIAP.</p> <p>Requested by Lead Commissioner, Strategic Infrastructure.</p> <p>SR2.2 Ineffective Budgetary Control.</p>	<p>The audit will focus on reviewing the accuracy and timeliness of project cost reporting of the £22m West Cheltenham Transport Improvement Scheme (WCTIS) and the £1.6million West Cheltenham Walking and Cycling Improvements (WCWCI). Key stakeholders include Gloucestershire County Council, Highways England, Cheltenham Borough Council, GFirst LEP and GCHQ.</p> <p>The audit will also consider the legal arrangements in place between the stakeholders. This audit is requested as part of the GFirst LEP accountable body requirement.</p>	<p>Priority 1</p>

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Audit	Reason for Audit	Outline Scope	Priority
<p>Delivery of the Local Flood Risk Management Strategy (LFRMS)</p>	<p>Requested by Executive Director, Economy & Environment Infrastructure.</p> <p>Identified as part of RBIAP.</p> <p>Consultancy.</p> <p>SR 12.1 Failure to deliver the County Council's climate change Strategy.</p> <p>SR 10.1 Failure of the Council or a key partner to effectively respond to a major incident.</p>	<p>The Flood and Management Act 2010 confirms that the Council has a statutory duty to maintain a Local Flood Risk Management Strategy to detail how the Council will manage flooding across the county over a specified period (i.e. per ten years).</p> <p>This consultancy review will focus on the Flood Risk Management Team and their actions to deliver the objectives detailed within the ten year Local Flood Risk Management Strategy (2014).</p>	<p>Priority 2</p>

ICT internal audit

Audit	Reason for Audit	Outline Scope	Priority
ICT Audit Needs Assessment 2021/22	Identified as part of RBIAP.	<p>The ICT Audit Needs Assessment 2021/22 is being drafted by ARA's ICT audit specialists in consultation with and having input from Council senior managers (including ICT and other service areas).</p> <p>At the point of draft Plan, the consultation is ongoing and has highlighted key Priority 1 areas for internal audit/consultancy review: BT Network Upgrade; End User Device Management; PSN Accreditation; and Cyber Security.</p> <p>Further audit streams are also being considered based on risk assessment and wider assurance mapping completion (including ICT Service Desk; Change Management; and Supplier Management).</p> <p>The target for finalisation of the ICT Audit Needs Assessment 2021/22 is by 2020/21 year end. Once confirmed by senior management, the outcomes will be reported accordingly to Audit and Governance Committee.</p>	Priority 1

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Internal Audit Certification

Audit	Reason for Audit	Outline Scope	Priority
Internal Audit Certification	Statutory Grant Certification.	<p>At the point of audit planning, 23 grant returns have been identified that will require Chief Internal Auditor sign-off in 2021/22: 11 for Economy, Environment and Infrastructure, 4 for Adults, 3 for Children's, 1 for Community Safety and 4 Council wide. The total value of the grants is expected to be in excess of £100 million and the sign-off will be undertaken throughout the course of the year in order to meet the requirements of the individual grant determinations.</p> <p>It is understood that further grant streams may require certification in year e.g. as a result of new Covid-19 pandemic grant funding streams and confirmation of their certification requirements.</p> <p>This area will remain under review between ARA and senior management, to ensure that relevant grant certification requirements are met.</p>	Priority 1

Pensions

Audit	Reason for Audit	Outline Scope	Priority
Ghost Pensioners	<p>Deferred from 2020/21.</p> <p>Identified as part of RBIAP.</p> <p>Requested by Head of Pension Fund.</p> <p>Pensions Fund Risk Register.</p>	<p>The Gloucestershire Local Government Pension Scheme (LGPS) is administered by Gloucestershire County Council. As reported in the 2019/20 Pension Fund Annual Report, at the end of 2019/20 there were approximately 55,900 members, split between active contributors (19,121), pensioners (16,607) and deferred members (20,173).</p> <p>A main area for fraud/misappropriation within an LGPS is the presence of ghost scheme members, specifically within the pensioners members category – i.e. false/fraudulently set up pensioners who are being paid a pension.</p> <p>The internal audit will review the current processes and controls in place within GCC LGPS administration to identify, review, challenge and resolve potential ghost pensioners. Data analytics will be considered as part of the audit approach.</p>	Priority 1

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Audit	Reason for Audit	Outline Scope	Priority
Hyman's Employer Asset Tracking (HEAT) process	Requested by Head of Pension Fund. Identified as part of RBIAP. Pensions Fund Risk Register.	<p>The Gloucestershire Local Government Pension Scheme (LGPS) is administered by Gloucestershire County Council.</p> <p>On a monthly basis income and expenditure from member employers is allocated onto SAP (the Council's financial management system), through ring fenced codes per employer. This information is then provided to and used by Hymans (the fund actuary) to compile relevant calculations for the fund and member employers (including cessation calculations and year end accounts calculations relevant to statement of accounts financial regulation requirements).</p> <p>The internal audit will review the current processes and controls in place regards the HEAT process to ensure that information is complete, accurate, provided in a timely basis and monitored/reconciled accordingly.</p>	Priority 1

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Audit	Reason for Audit	Outline Scope	Priority
Pensions Contingency	<p>Requested by Head of Pension Fund.</p> <p>Identified as part of RBIAP.</p> <p>Pensions Fund Risk Register.</p>	<p>The new Head of Pensions commenced his role with the Gloucestershire County Council administered Pension Fund within 2020/21. Wider risk and assurance review with the Head of Pensions has confirmed two areas of wider independent pensions assurance provision in 2021/22:</p> <ul style="list-style-type: none"> - Independent pension governance review (requested by the Head of Service and supported by Pension Board & Committee) to be completed by Aon and reported to the Pension Board and Committee. - Potential requirements update through the central government 'good governance review' (including consideration of governance structures within LGPS). <p>The contingency audit budget enables ARA to consider the outcomes of both reviews with the Head of Pensions and enable relevant assurance review/consultancy support once those outcomes are known.</p>	Priority 1

Counter Fraud Activity

Audit	Reason for Audit	Outline Scope	Priority
Cabinet Office National Fraud Initiative (NFI)	Statutory Participation. To support the Annual Governance Statement.	To continue to co-ordinate activity as part of the NFI (a national data matching exercise that compares data/records) and to facilitate the investigation of data matching reports produced by the Cabinet Office, comparing records held within the authority for payroll, pensions, care home residents, insurance, creditors, blue badges and concessionary fares with records held by a wide range of public bodies, including records held by the Department for Work and Pensions (DWP), Immigration Office and Metropolitan Police, ensuring that these matches are investigated promptly and thoroughly, and results reported accordingly.	Priority 1
Fraud Investigation / Detection	Protect the Public Purse. To support the Annual Governance Statement.	To continue to develop and implement the Council's Anti-Fraud and Corruption arrangements based on latest national good practice. This includes an allocation for increasing the profile and awareness of anti-fraud, conducting pro-active anti-fraud reviews, undertaking investigations, and administering the Council's Confidential Reporting Hotline. Within 2021/22, this will include focussed activity on Covid-19 relevant fraud risk themes. This allocation is also to comply with Local Government Transparency Code regarding fraud reporting.	Priority 1

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Audit	Reason for Audit	Outline Scope	Priority
Fraud Risk Management	Protect the Public Purse. To support the Annual Governance Statement.	The CIPFA Counter Fraud Centre has issued guidance on actions to be taken to 'Manage the Risk of Fraud and Corruption' within an organisation. This allocation is to continue to self assess against the criteria set out in the guidance in order to direct/prioritise our counter fraud and internal audit resources/activity accordingly.	Priority 1

Audit Management Activity to Support the Audit Opinion

Activity	Reason for Activity	Outline Scope	Priority
Annual Governance Statement (AGS)	Statutory Requirement.	<p>Development and implementation of the governance assurance framework and production of the Annual Governance Statement has transferred to the Planning, Performance and Improvement team. The Chief Internal Auditor will engage with this process, as a Head of Service within the Council.</p> <p>In addition, Internal Audit review the effectiveness of the management of the Local Government Pension Scheme (LGPS) on an annual basis to provide assurance over the governance and administration of pension funds, and pension fund investment management. The outcomes of this review feeds into the AGS.</p>	Priority 1
Audit and Governance Committee / Member / Officer and S151 Officer Reporting	Management activity to support the audit opinion.	This allocation covers Member and Officer reporting procedures, mainly to the Audit and Governance Committee and Corporate Leadership Team (CLT), plan formulation and monitoring, and regular reporting to and meeting with, the Chair of the Audit and Governance Committee, S151 Officer, Monitoring Officer and the Director of Finance.	Priority 1
Carry Forwards	Audit Activity outstanding.	This allocation provides for the completion of various 2020/21 audits which require finalising.	Priority 1

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Activity	Reason for Activity	Outline Scope	Priority
External Audit Liaison	Management activity to support the audit opinion.	The External Auditor and the Chief Internal Auditor regularly meet to discuss plans and audit findings, to ensure that a “managed audit” approach is followed in relation to the provision of internal and external audit services.	Priority 1
External Working Groups	Activity to support the audit opinion.	Attendance / work in relation to the Local Authorities Chief Auditors Network (LACAN) (National Group), Midland Counties and Districts Chief Internal Auditors Group, and the Fraud and ICT Groups to enable networking, benchmarking and to share good practice.	Priority 1
Provision of Advice	To support an effective control environment.	This allocation allows auditors to facilitate the provision of risk and control advice which is regularly requested by officers within the authority, including maintained school based staff.	Priority 1
Quality Assurance and Improvement Programme (QAIP) - includes the annual review of the effectiveness of Internal Audit and the external assessment	Statutory Requirement. To support the AGS.	The Accounts and Audit Regulations 2015 states that Internal Audit should conform to ‘proper practices’ and it is advised that proper practice for internal audit is currently set out in the Public Sector Internal Audit Standards (PSIAS) 2017. This allocation is to undertake the required annual self assessment and when required, commission and deliver an external quality assessment, against the standards.	Priority 1

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Activity	Reason for Activity	Outline Scope	Priority
Recommendation Monitoring	Activity to support the audit opinion.	Whilst it is management's responsibility to identify and manage the risks associated with their outcomes/objectives, this allocation enables Internal Audit to monitor management's progress with the implementation of high priority recommendations.	Priority 1
Internal Working Groups	Activity to support the audit opinion.	Internal Audit is frequently asked to nominate representatives for working groups to advise on risk and control.	Priority 2