

DRAFT INTERNAL AUDIT PLAN

2021/22



Planned Audit Reviews

Review Name	Outline Objective
Finance and Resources	
Accounts Payable	To review the processes and key controls relating to the accounts payable system, including those in place for ensuring the accuracy of vendor details, the processing of invoices, goods receipting and promptness of payments.
Accounts Receivable	To review the processes and key controls relating to the accounts receivable system, including those in place for ensuring the accuracy of customer details, completeness, accuracy and timeliness of invoicing, recording and matching payments to invoices, and debt recovery.
Business Grants Post Assurance Work	Independent post payment assurance work as required by the Department for Business, Energy and Industrial Strategy.
Agency Staff Contract (Follow-up)	A follow-up of our report finalised in March 2020 that concluded Partial Assurance. To ensure that all claims are checked and appropriately authorised, are genuine and that Agency Staff are accurately paid.
Business Rates	That controls over business rate collection are effective including billing, collection, recovery and reliefs.
Capital Programme	To review processes and key financial controls across the Council in relation to capital expenditure monitoring, funding, receipts, borrowing and capital accounting.
Care Payments	To examine the key controls over care payments including residential, home care and fostering.
Council Tax	To provide assurance that controls over council tax collection are effective, including billing, collection, recovery and the award of discounts.
Housing and Council Tax Benefits	Review of Housing Benefit and Council Tax Reduction controls to ensure that benefits are accurately and promptly paid to those with a legitimate entitlement.
Payroll	To review controls in relation to the staff payment system, including those relating to starters, leavers, temporary and permanent payments, variations of pay, and pre-employment checks.
Revenue Budget Management	A review of the Council's budget management arrangements, to include an assessment of the extent to which planned savings are being delivered.

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Review Name	Outline Objective
Families, Children and Learning	
Home to School Transport Grants	To check and certify the grants (including Covid related) in accordance with the requirements of the Department for Education.
Schools Audits	Allocation to include a sample of individual schools, general advice and the communication of guidance and best practice to schools.

Review Name	Outline Objective
Health and Adult Social Care	
ASC Modernisation Programme	An audit to review progress with HASC modernisation. To replace the 2020/21 audit review of the Better Lives, Stronger Communities Programme. To provide advice and support and assurance over the programme management arrangements.
Direct Payments (Follow-up)	A follow-up on the 2020/21 audit that concluded Partial Assurance.
Home Care (Follow-up)	A follow-up on the 2020/21 audit that concluded Partial Assurance.
Public Health Prep Grant (HIV)	To check and certify the grant in accordance with the requirements of the Department for Education.
Track and Trace Grant	To check and certify the grant in accordance with the requirements of the Department for Education.

Review Name	Outline Objective
Environment, Economy and Culture	
Bus Subsidy Grants	To check and certify the grants (including Covid 19 related grants) in accordance with the requirements of the Department for Transport.
Covid-19 Emergency Active Travel Grant	To check and certify the grant in accordance with the requirements of the Department for Transport.
EU Grant - Shaping Climate change Adaptive PlacEs (SCAPE)	To provide financial scrutiny and certification of the grant in accordance with the EU First Level Controller requirements.
EU Interreg Grant – Blueprint for a Circular Economy	To provide financial scrutiny and certification of the grant in accordance with the EU First Level Controller requirements.
EU Interreg Grant- Brighton Cultural Heritage Tourism	To provide financial scrutiny and certification of the grant in accordance with the EU First Level Controller requirements.

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Highways Contract Management (Follow-up)	To follow-up on the 2020/21 audit of Highways Contract Management (finalised July 2020) that concluded Partial Assurance.
Transport Capital Grants	To check and certify the grant in accordance with the requirements of the Department for Transport.

Review Name	Outline Objective
Neighbourhoods, Communities and Housing	
EU Grant - Solar Adoption Rise in the Two Seas (Solarise)	To provide financial scrutiny and certification of the grant in accordance with the EU First Level Controller requirements.
EU Grant - Sustainable Housing Initiatives in Excluded Neighbourhoods (SHINE)	To provide financial scrutiny and certification of the grant in accordance with the EU First Level Controller requirements.
Housing Rents	To provide assurance over the systems and procedures for the billing and collection of housing rents.
Housing Repairs	To follow-up on the 2020/21 audit of the Housing Repairs Insourcing Project (finalised in October 2020) that concluded Partial Assurance.
Housing and Right to Buy	The investigation and prevention of HRA housing fraud, including illegal subletting and the prevention of Right to Buy irregularities.

Review Name	Outline Objective
IT and Information Governance Audits	
Email Communication (personal and sensitive encryption)	The audit will seek to provide assurance over the effectiveness of the arrangements for email communication involving personal and sensitive information. The audit will consider the methods used to encrypt emails, training/awareness of staff and a high-level review of compliance across the Council.
Post BREXIT Information Governance Arrangements	Following the Brexit transition period ending, this audit will seek to provide assurance that Council data is being stored appropriately and in-line with relevant legislation. The review will also consider the guidance being provided to members of staff across the Council to help ensure continued compliance.
IT&D Strategic and Operational Risk	With organisations placing an even greater reliance on IT and the support provided by their IT departments, the Council needs to adapt to address the risks accordingly and ensure

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Review Name	Outline Objective
Management Arrangements	that ownership is appropriate. This audit will seek to provide assurance that appropriate risk management arrangements are in place across the Council in relation to IT&D, with awareness and ownership of risks across all Council departments, including within IT&D.
Access Management (Follow-up)	This audit will follow-up the previous Access Management audit to ensure actions have been implemented as agreed and to identify any work required to further improve the control environment.
Pier Application Control Audit	The council's payroll and HR processes are hosted on the Personal Information and Employment Resource (PIER) system. This application audit will review all major input, processing and output controls, including the controls in place to interface with any other systems and ensure appropriate system ownership and responsibilities are known.
Accessibility Audit	The Council has a requirement to comply with the Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018, failure to do so will represent a breach of the Equality Act 2010 and Disability Discrimination Act 1995. The new regulations mean that the Council have a legal duty to make sure all its websites and applications meet accessibility requirements. This audit will review the action taken by the Council, and controls in place to ensure that all of its internal and externally facing websites and applications meet and continue to comply with the new regulations.
Support to the Access Management Project	Orbis IA will provide independent advice, support and challenge on risk, control and governance issues to the joint HR/IT&D Access Management project.
Surveillance Cameras (Follow-Up)	This audit will follow-up the previous Surveillance Cameras audit to ensure actions have been implemented as agreed and to identify any further work required to further improve the control environment.
Cloud Computing (Follow-Up)	This audit will follow-up the previous Cloud Computing audit to ensure actions have been implemented as agreed and to identify any further work required to further improve the control environment.
Network Security (Follow-Up)	This audit will follow-up the previous Network Security audit to ensure actions have been implemented as agreed and to identify any further work required to further improve the control environment.

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Review Name	Outline Objective
Home Connection Application Control Audit	Home Connection is the system used to allow citizens to 'bid' for Council properties. This application audit will review all major input, processing and output controls, including interfaces with any other systems and ensure appropriate system ownership and responsibilities are known.
Corporate systems replacement strategy and implementation. (Subject to approval of project)	Orbis IA will attend programme board and working group meetings to provide independent advice, support and challenge on risk, control, probity and governance issues. In addition to attendance at programme board and working group meetings, we will identify a number of key focus areas over which we will seek to provide assurance to the programme.

Review Name	Outline Objective
Strategy Governance & Law	
Corporate Governance	Provisional time to support the Council's risk management and governance arrangements and processes.

Review Name	Outline Objective
Internal Audit Service Management and Delivery	
Action Tracking	Ongoing action tracking and reporting of agreed, high risk actions.
Annual Internal Audit Report and Opinion and Annual Governance Statement	Creation of Annual Report and Opinion and assistance with preparation of the Annual Governance Statement.
Audit and Fraud Management	Overall management of all audit and counter fraud activity, including work allocation, work scheduling and Orbis Audit Manager meetings.
Audit and Fraud Reporting	Production of periodic reports to management and Audit Committee covering results of all audit and anti-fraud activity.
Audit Committee and other Member Support	Ongoing liaison with Members on internal audit matters and attending Audit Committee meetings and associated pre-meetings.
Client Service Liaison	Liaison with clients and departmental management teams throughout the year.
Client Support and Advice	Ad hoc advice, guidance and support on risk, internal control and governance matters provided to clients and services throughout the year.

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Review Name	Outline Objective
Orbis IA Developments	Internal Audit and corporate fraud service developments, including quality improvement and ensuring compliance with Public Sector Internal Audit Standards.
Organisational Management Support	Attendance and ongoing support to organisational management meetings, e.g. Orbis Customer Board, Information Governance Board, Orbis Customer Board, Corporate Health and Safety meetings.
Strategy and Annual Audit Planning	Development and production of the Internal Audit Strategy and Annual Audit Plan, including consultation with management and Members.
System Development and Administration	Development and administration of Audit and Fraud Management systems.