

# INTERNAL AUDIT PLAN

## 2019-20



<b>Finance &amp; Resources</b>	
<b>Review Name</b>	<b>Outline Objective</b>
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.
Creditors	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.
Debtors	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.
Council Tax	To provide assurance that controls over council tax collection are effective. Including billing, collection, recovery and the award of discounts.
NNDR	That controls over business rate collection are effective including billing, collection, recovery and reliefs.
Housing and Council Tax Benefits	Review of HB and Council Tax Reduction controls to ensure that benefits are accurately and promptly paid to those with a legitimate entitlement.
Treasury Management	A review to assess the adequacy of key controls and procedures across the council's Treasury Management arrangements, including cash flow forecasting, segregation of duties, financial investments and use of treasury advisers.
New ePay System	To review the controls for a new payment system which complement the use of procurement cards.
Main Accounting System	To review the processes and key controls relating to the maintenance and operation of the general ledger, including suspense accounts, reconciliations, journals and year end procedures.
Income Collection & Banking	To review the corporate arrangements for the collection and distribution of income, including bank reconciliation processes.
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.
Anti-fraud and Corruption	To cover the investigation of fraud and irregularities, as well as proactive work including the National Fraud Initiative (NFI) data matching exercise.
Care Payments	To examine the key controls over care payments including residential, home care and fostering.

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Economy, Environment and Culture	
Review Name	Outline Objective
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- BCHT	To provide financial scrutiny and certification of the grant in accordance with the EU First Level Controller requirements.
Transport Capital Grants	To check and certify the grant in accordance with the requirements of the Department for Transport.
Brighton Centre	Follow-up on Minimal Assurance 2018/19 audit.
On and Off Street Parking	Annual review of income management of on and off street parking including key reconciliations and income monitoring controls.
City Clean Follow-up	Follow-up on Partial Assurance 2018/19 audit.
Major Capital Projects (Waterfront Project)	To provide ongoing review and assurance on the Waterfront Project, focusing on specific areas of risk to be agreed with management.
Residents Parking Permits	To provide assurance that processes ensure that permit applications are correctly processed and validated, so that they are only available to those residents who are entitled. This review will include a follow-up of actions agreed as part of previous audits.
Royal Pavilion	Follow-up on the 2018/19 Partial Assurance report.

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IT & Digital	
Review Name	Outline Objective
Patch Management	A review of the controls in place to support effective patch management ensuring that patches are tested prior to being applied and that patches are applied in a timely manner.
Cloud Computing	From a sample of applications and systems retained in the cloud, we will review the controls in place to manage the security, access, recovery and deletion of the data.
Network Security	Significant changes to the way the network is secured are planned, with changes beginning to take effect during 2019/20 and changes fully established in 2020/21. This audit will review the current network security arrangements, and will critically evaluate the planned changes.
ICT Compliance Framework	The councils application to the Governments Public Sector Network (PSN) Code of Connection (CoCo) provides significant assurance over the Councils ICT governance arrangements. With the demise of the CoCo PSN assessment, we will review the councils ICT Governance arrangements, where appropriate relying on any other suitable sources of assurance, such as the cybersecurity plus submissions.
Disaster Planning & Recovery	Follow-up on the 2018/19 Partial Assurance Report.
Orbis Data Centre	A review of the Orbis data centre to ensure appropriate controls are in place to prevent unauthorised physical and electronic access (including 3rd party access) to data held within the centre; the audit will also consider the effectiveness of controls to protect the servers from fire, electrical and water damage; and review the adequacy of backup arrangements, to ensure systems and services are not affected in the event of an outage. Where possible we will place reliance on assurances already available.
Cyber Security	The audit will review the Authorities' arrangements for minimising the likelihood of a cyber attack and the arrangements for effectively responding to a cyber attack should one occur.
BACS Payment Arrangements	A review of the Council's BACS payment arrangements, to ensure adequate controls exist to prevent unauthorised amendment of BACS files and subsequent inappropriate payments

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### Families, Children and Learning

Review Name	Outline Objective
EU Grant- Providing Access to Childcare and Employment (PACE)	To provide financial scrutiny and certification of the grant in accordance with the EU First Level Controller requirements.
Employment Support (Incl. Able & Willing)	Follow-up on 2018/19 Partial Assurance report.
Schools	Allocation to include a sample of individual schools, general advice and the communication of guidance and best practice to schools.
Care Leavers	Follow-up on the 2018/19 Partial Assurance Report.

### Health & Adult Social Care

Review Name	Outline Objective
SR20. Inability to integrate health and social care services at a local level and deliver timely and appropriate interventions.	To examine the controls that are in place to mitigate the strategic risk relating to the integration of health and social care.
Extra Care Housing	Follow-up on the 2018/19 Partial Assurance Report.
Public Health	A review of the Public Health Service. To focus on a range of specific contracts, programmes and initiatives. For 2019/20 this will include reviewing the Active Lifestyles programme.
Direct Payments	An audit of direct payments. To focus on whether effective controls are in place, including those which focus on the monitoring of the use of these funds.
Client Billing	Follow-up on the 2018/19 Partial Assurance Report.

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Neighbourhoods, Communities and Housing	
Review Name	Outline Objective
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.
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.
Housing Rents	To provide assurance on the systems and procedures for the billing and collection of housing rents.
Housing Allocations	Follow-up on the 18/19 Partial Assurance report.
Housing Repairs Contract	An allocation of time set aside to provide proactive advice, support and assurance on the arrangements to bring the housing repairs service in house. Specific focus areas will be agreed with management as these arrangements develop.
Housing and Right To Buy	The investigation and prevention of HRA housing fraud, including illegal subletting and the prevention of Right to Buy irregularities.

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<b>Service Management &amp; Delivery</b>	
<b>Review Name</b>	<b>Outline Objective</b>
Audit & Fraud Management	Overall management of all audit and counter fraud activity, including work allocation, work scheduling and Orbis Audit Manager meetings.
Client Support & Advice	Ad hoc advice, guidance and support on risk, internal control and governance matters provided to clients and services throughout the year.
Client Service Liaison	Liaison with clients and departmental management teams throughout the year.
Orbits IA Developments	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.
External Liaison	Liaison with external auditors and other external bodies, including attendance at regional and national audit groups and counter fraud hubs.
Audit Committee and other Member Support	Ongoing liaison with Members on internal audit matters and attending Audit Committee meetings and associated pre-meetings.
Audit and Fraud Reporting	Production of periodic reports to management and the Audit Committee covering results of all audit and anti-fraud activity.
System Development & admin	Development and administration of Audit and Fraud Management systems.
Action Tracking	Ongoing action tracking and reporting of agreed, high risk actions.
Annual Report and Opinion, Annual Governance Statement	Creation of Annual Report and Opinion / Annual Governance Statement.
Strategy & Annual Audit Planning	Development and production of the Internal Audit Strategy and Annual Audit Plan, including consultation with management and Members.