DRAFT INTERNAL AUDIT PLAN 2020/21	Brighton & Hove City Council

Planned Audit Reviews

Review Name	Outline Objective
Finance and Resources	
Working Time Directive (Follow-up)	A follow-up on a partial assurance 2019/20 report, including providing assurance that effective monitoring arrangements are in place, opt-out agreements are being signed and that managers and staff are aware of their statutory obligations
Recruitment	An audit of the Council's recruitment arrangements. To provide assurance that all recruitments comply with approved procedures and that controls mean that appropriate evidence of identity and competency is obtained to support all decisions made.
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.
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.
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.
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.
Council Tax	To provide assurance that controls over council tax collection are effective, including billing, collection, recovery and the award of discounts.
Capital Programme	To review processes and key financial controls across the Council in relation to capital expenditure monitoring, funding, receipts, borrowing and capital accounting.
Business Rates	That controls over business rate collection are effective including billing, collection, recovery and reliefs.
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	
Special Educational Needs	To review the processes in schools to control and monitor the use of their SEND budgets.
Schools Audits	Allocation to include a sample of individual schools, general advice and the communication of guidance and best practice to schools.
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.
Apprenticeship Levy	To ensure that the controls over the use of apprentice levy funds are effective, are value for money and deliver the intended training and development outcomes for Council staff.

Review Name	Outline Objective
Health and Adult Social Care	
Hospital Discharge Arrangements	An audit to review governance and accountability arrangements between organisations and teams for discharge planning.
Payments to GPs and Pharmacies	A proactive assurance exercise using data analytics to ensure controls are in place to manage payments to GPs and pharmacies in relation to services commissioned by Public Health.
Residential Care for the Elderly	A review of the financial controls over the provision of residential care for elderly persons. To include the contract and budget management processes.
Home Care Follow-up	A follow-up on the 2019/20 Minimal Assurance report on this service. To provide assurance that actions relating to the recording of visits and payments to service providers have been implemented.

Review Name	Outline Objective

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Environment, Economy and Culture	
City Clean (Follow-up)	To follow-up on actions arising from Internal Audit work and investigations within this service in 2019/20.
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- Brighton Cultural Heritage Tourism	To provide financial scrutiny and certification of the grant in accordance with the EU First Level Controller requirements.
Parking Enforcement	An audit to review the Council's parking enforcement contract and financial management arrangements. To ensure that the service complies with statutory requirements and that there are effective budget and debt management processes in place.
Section 106	To examine the Council's arrangements for the management of Section 106 monies.
Transport Capital Grants	To check and certify the grant in accordance with the requirements of the Department for Transport.

Review Name	Outline Objective
Housing, Neighbourhoods and Communities	
Housing Temporary Accommodation	A follow-up on the 2019/20 audit of Housing Temporary Accommodation. To focus on budget management and debt collection.
Housing Repairs Contract	An allocation of time set aside to provide advice and assurance over the arrangements to bring the housing repairs service in house. Specific focus areas will be agreed with management during the year.
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 Local Delivery Vehicle (Follow-up)	A follow-up audit on the actions detailed in the 2018 internal audit of the housing Local Delivery Vehicle (Brighton & Hove

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Review Name	Outline Objective
	Seaside Community Homes).
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	
Care System Implementation - ECLIPSE	An audit of the controls over the implementation of the ECLIPSE care system.
MCM Housing Repairs Application	To enable a smooth transition to an in-house Housing repairs service the Council is opting to use the Mears MCM works management system for a period of two years. This audit will review all major input, processing and output controls and will review the controls in place to interface with the payment system and general ledger.
Data Sharing Arrangements (with other Authorities and Health Partners)	The audit will review adequacy of the control environment in place to ensure resident and patient information shared between councils and health partners is done so securely and in accordance with the Data Protection Act. This audit will consider the adequacy of the control environment in place to support the formal, system to system integration and informal practitioner to practitioner ways of working.
End-user and Senior Stakeholder Behaviour	Explore end-user and senior stakeholder behaviour e.g. perception of cyber risk, adherence to IT guidance and policies provided and evidence of either good or bad practices e.g. sending council information to private email addresses, teams not returning devices following staff departures.
Departmental IT Teams	A review of one of the departmental IT teams operating at the Council, including an assessment of how support is provided, basic security, information assurance and risk management controls, change management and governance /visibility over decision making relating to the use of new or extended technologies.

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Review Name	Outline Objective
GCSX Replacement	The audit will seek to provide assurance over the effectiveness of the arrangements for replacing the Government Connect Secure Extranet (GCSX) to ensure that where personal and sensitive data is shared it is done so securely.
IT&D Major Projects	This audit will review the effectivensess of the control environment to ensure the overall delivery of a major IT&D project meets the expectations and specification. The audit will consider specifically the controls in place to engage with IT&D to ensure the system meets digital architecture design principles and to ensure cyber and Information Governation considerations are effectively understood and managed.
Orbis ICT Cross-authority Working Arrangements	A review of governance arrangements in place for supporting the Orbis partnership, specifically concentrating on the arrangements in place to allow access to partners and client networks, removal of access and will seek to identify any local workarounds and the risks associated with these.
GDPR Follow-up	This audit will follow-up the previous GDPR audit to ensure actions have been implemented as agreed and to identify any further work required to comply with the requirements of the GDPR.
Children's Safeguarding Data Handling	Social workers/safeguarding teams often use video to record interviews and other interactions with children. This audit will seek to ensure there is an appropriate Data Protection Impact Assessment (DPIA) in place and being complied with, appropriate permissions are sought, and data is encrypted in transit and deleted as appropriate.

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	Creation of Annual Report and Opinion.
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-

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Review Name	Outline Objective
	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.
Orbis 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.
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.

Contingencies	
Anti-Fraud and Anti-Corruption	To deliver the 2019/20 Fraud Response Plan for BHCC which includes work on fraud awareness, data analytics, cyber fraud, conflicts of interest, excessive personal use of council IT equipment and ad hoc investigations.
Emerging Risks	A contingency budget to allow work to be undertaken on new risks and issues identified by Orbis IA and/or referred by management during the year.
General Contingency	A contingency budget to allow for effective management of the annual programme of work as the year progresses.