

STRATEGIC AUDIT PLAN 1ST APRIL 2020 TO 31ST MARCH 2023**RISK-BASED COVERAGE**

This section comprises the auditable areas mapped to the Council's key risks as represented in the Significant Business Risk Register.

Note: Risk Item 10 (....partnerships not delivering stated objectives) will in future be considered for review of partnerships individually in the context of their respective service/functions under 'Core Systems' and 'Other Coverage' assignments as applicable.

| Assignment Name | Risk Description | Assignment Objective | Year Last Audited | Assurance Rating Last Audit | 2020-21 (Days) | 2021-22 | 2022-23 |
|---|---|--|-------------------|-----------------------------|----------------|---|---------|
| Corporate Governance | Risk of corporate governance arrangements not maintained effectively. | To ensure that the Council has appropriate structures, procedures and monitoring arrangements in place with reference to relevant standards. | 2019-20 | Substantial | 5 | ✓ | ✓ |
| Performance Management | Fit for the Future Change Programme not managed appropriately/effectively Risk of sustained service quality reduction. | Evaluate the effectiveness of corporate framework for managing performance in relation to the Council's priority objectives. | 2018-19 | N/A (Consultancy Exercise) | | ✓ | |
| Emergency Planning & Business Continuity Management | Risk of a major incident not responded to effectively. | Evaluate the adequacy of arrangements in place to secure effective Council response to civil emergency incidents in accordance with its statutory duties. | 2017-18 | Substantial | 10 | | |
| Human Resources Management | Risk of staff not developed effectively. | To ascertain whether there are adequate controls in place to ensure that structures and processes in place at the council for the management of its workforce are working appropriately. | 2019-20 | Substantial | | | ✓ |
| ICT Strategies and Policies | Risk of ineffective utilisation of information and communications technology. | An assurance review of the continued relevance of the key information systems and security policies and the understanding of them and adherence to them in the operational areas of the Council. | 2019-20 | Moderate | | To be determined based on next update of IT Audit Needs Assessment. | |
| Housing Investment/Maintenance Programmes | Risk of failing to provide, protect and maintain Council-owned property. | To ensure that capital monies available for Housing Improvement are appropriately allocated and that programmed maintenance works are sufficient to ensure that Council dwellings are kept in a good state of repair. | 2018-19 | Substantial | 14 | | |
| Housing Stock Asset Management | Risk of failing to provide, protect and maintain Council-owned property. | Appraisal of systems for effective management of the portfolio including maintenance of proper records, asset utilisation, and progressing relevant provisions of Asset Management Plan (excludes rent accounting - covered as separate assignment). | 2019-20 | TBA | | | ✓ |
| Corporate Property and Portfolio Management | Risk of failing to provide, protect and maintain Council-owned property. | To ensure that the arrangements in place to manage the non-operational property are appropriate, making effective, efficient and economic use of the resources available to achieve performance objectives. | 2018-19 | Substantial | | ✓ | |

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|--|--|---|-------------------|-----------------------------|----------------|---------|---------|
| Corporate Procurement | Risk of major contractor going into administration or deciding to withdraw from the contract. Risk of improper procurement practices and legislative requirements not being complied with. | Report a level of assurance on the adequacy of controls in place to ensure that the Council's procurement activity accords with best practice and complies with legislation. | 2016-17 | Substantial | 12 | | |
| Information Governance | Risk of not complying with key legislation or legal requirements, including failure to protect data. | Assurance review of the information governance arrangement in light of the legislation changes in 2018 and to include information asset policies, ownership, categorisation, and sharing. | 2018-19 | Moderate | 6 | | |
| Financial Strategy, Planning and Budgetary Control | Risk of not investigating potential income sources. Risk of insufficient finance to enable the council to meet its objectives (including insufficient reduction in operational costs). Risk of additional financial liabilities. | To ensure that there are appropriate controls in place for financial planning and budgetary control to ensure that the Council's operations and key objectives continue to be sufficiently resourced. | 2019-20 | TBA | | | ✓ |
| Cyber Security | Risk of failure to protect information assets from a malicious cyber attack | Appraise the adequacy of the systems and controls in place to ensure that resources are efficiently, effectively and economically deployed, and performance objectives are met. | 2017-18 | Substantial | 7 | | |
| TOTAL DAYS | | | | | 54 | | |

STRATEGIC AUDIT PLAN 1ST APRIL 2020 TO 31ST MARCH 2023**CORE SYSTEMS**

This section comprises core activities that traditionally require Internal Audit input for assurance on financial probity and regularity.

| Assignment Name | Assignment Objective | Year Last Audited | Assurance Rating Last Audit | 2020-21 (Days) | 2021-22 | 2022-23 |
|---|---|-------------------|-----------------------------|----------------|---------|---------|
| Council Tax | To ascertain whether there are adequate controls in place to ensure that the Council raises accurate and timely Council Tax bills and that appropriate steps are taken with regards to the recovery of monies owed and the enforcement of any debt agreements | 2019-20 | Substantial | 10 | ✓ | ✓ |
| Collection of National Non-Domestic Rates | To ascertain whether there are adequate controls in place to ensure that the Council raises accurate and timely NNDR bills and that appropriate steps are taken with regards to the recovery of monies owed and the enforcement of any debt agreements | 2019-20 | Substantial | 10 | ✓ | ✓ |
| Administration of Housing Benefit & Council Tax Reduction | To ascertain whether there are adequate controls in place to ensure that benefits are accurately paid and overpayments are appropriately identified and reclaimed. | 2019-20 | Substantial | | ✓ | ✓ |
| Main Accounting System | To ascertain whether there are adequate controls in place to allow for the complete and accurate accounting of all financial transactions and timely production of final accounts in accordance with statutory and regulatory requirements. | 2019-20 | TBA | | | ✓ |
| Payroll and Staff Expenses | To ascertain whether there are adequate control in place to ensure that only bona fide employees and Members are paid according to entitlement, and that all payments, deductions, etc. are properly discharged and accounted for. | 2018-19 | Substantial | | ✓ | |
| Sundry Debtors | To ensure that there are appropriate systems and controls in place for the raising of sundry debtor invoices, the accounting for invoices and income received in settlement, the recovery of arrears and the writing-off of bad debts. | 2019-20 | Substantial | | | ✓ |
| Payment of Creditors | To ensure that appropriate arrangements are in place to pay valid creditors for goods and services provided and ensuring that transactions are properly accounted for. | 2018-19 | Substantial | | ✓ | |
| Capital & Treasury Management | To ascertain whether there are appropriate controls and processes in place for the delivery of treasury management in accordance with relevant legislation, Statement of Professional Practice, Codes of Practice and associated guidance. | 2019-20 | Substantial | | | ✓ |
| Housing Rent Collection | To ascertain whether there are appropriate controls and processes in place for rent setting, collection and accounting of rents due and control of arrears. | 2017-18 | Substantial | 14 | | |
| Housing Repairs and Maintenance | To ascertain whether there are appropriate controls and processes in place for commissioning and paying for responsive repair work to domestic HRA properties. | 2019-20 | Substantial | | ✓ | |
| TOTAL DAYS | | | | 34 | | |

STRATEGIC AUDIT PLAN 1ST APRIL 2020 TO 31ST MARCH 2023**OTHER INTERNAL AUDIT COVERAGE**

This section covers the auditable areas other than those linked with the Significant Business Risk Register or classified as core systems. The decision to audit these areas is primarily influenced by the Service Risk Registers, but further areas are identified through an internal audit needs assessments process, consultations with senior management and IS/IT audit needs assessments commissioned from approved external contractors.

| Client Service | Assignment Name | Assignment Objective | Risk Source | Year Last Audited | Assurance Rating Last Audit | 2020-21 (Days) | 2021-22 | 2022-23 |
|----------------|---|---|---------------------------------|-----------------------------|-----------------------------|----------------|---|---------|
| ICT Services | ICT Business Continuity/Disaster Recovery | Evaluation of the Council's business continuity plans in place and the supporting ITDR arrangements to ensure they are properly co-ordinated and fit for purpose. The review will include the arrangement with the business continuity provider. | IT Audit Needs Assessment | 2016-17 | Substantial | | To be determined based on next update of IT Audit Needs Assessment. | |
| ICT Services | Infrastructure Security and Resilience | An assurance review of the continued security and resilience of the ICT network infrastructure during / after the relocation planned for 2019. Added to this review may be an element of ensuring the best use is being made of the available technologies. | IT Audit Needs Assessment | 2019-20 | Substantial | | | |
| ICT Services | ICT Change Management and Testing | To report a level of assurance on the key controls in place for managing changes to ICT systems owned by the Council. | IT Audit Needs Assessment | 2016-17 | Substantial | | | |
| ICT Services | Telephony | Report a level of assurance on the adequacy of structures and processes to maintain and develop corporate telephony in accordance with priority aims and objectives in an environment appropriately secured against unauthorised access and wider cyber hazards | Internal Audit Needs Assessment | 2011-12 | Not Classified | | | |
| ICT Services | Patching and Firmware Updates | Assess whether an adequate patch management policy is in place and is applied consistently. | IT Audit Needs Assessment | 2016-17 | Substantial | | | |
| ICT Services | Remote Access | Review and appraise the adequacy of the systems and controls in place to ensure that remote working arrangements are secure and that devices are appropriately managed. | IT Audit Needs Assessment | 2017-18 | Substantial | | | |
| ICT Services | System Ownership and Management | This audit is to ensure that adequate processes are in place around the management and ownership of key Council systems and that system owner's roles and responsibilities are appropriately defined and documented. | IT Audit Needs Assessment | 2018-19 | Moderate | | | |
| ICT Services | Cloud Applications | An assurance review to assess the risks known to exist as a result of the increased use of cloud technologies within the Council along with controls in place. | IT Audit Needs Assessment | 2019-20 | Moderate | | | |
| ICT Services | Database Security | An assurance review to ensure that database system administration processes are sound and that adequate logical security settings have been implemented on the live server database environment. | IT Audit Needs Assessment | 2018-19 | Substantial | | | |
| ICT Services | Digital Transformation | Ascertain whether the digital transformation project is appropriate and will be able to deliver the anticipated benefits. | IT Audit Needs Assessment | None as specific assignment | N/A | 7 | | |
| ICT Services | Web Applications | Vulnerability assessments' will be performed to ensure that web applications in place are appropriately secure. | IT Audit Needs Assessment | None as specific assignment | N/A | 6 | | |
| Assets | Corporate Properties Repair and Maintenance | Assess the adequacy of controls to maintain the Council's non-housing property assets in proper state of repair, including planning, procurement and work management processes. | Service Risk Register | 2017-18 | Substantial | 13 | | |

STRATEGIC AUDIT PLAN 1ST APRIL 2020 TO 31ST MARCH 2023

| Client Service | Assignment Name | Assignment Objective | Risk Source | Year Last Audited | Assurance Rating Last Audit | 2020-21 (Days) | 2021-22 | 2022-23 |
|---------------------|---|--|---------------------------------|-----------------------------|-----------------------------|----------------|---------|---------|
| Assets | Energy Management | To ascertain whether there are adequate controls in place to ensure that the energy requirements of the council are met via economic, efficient and effective procurement and consumption of all forms of energy resources and ensuring compliance with legislation. | Service Risk Register | 2019-20 | Moderate | | ✓ | |
| Assets | Highways Functions | To ascertain whether there are adequate controls in place to ensure that 'highways' works are undertaken appropriately. | Service Risk Register | 2018-19 | Substantial | | ✓ | |
| Assets | Asbestos Management | To ascertain whether there are adequate controls in place to ensure that asbestos is appropriately managed within Council-owned buildings in accordance with statutory duties and relevant legislation. | Service Risk Register | 2018-19 | Substantial | | ✓ | |
| Assets | Gas and Electrical Safety Checks | Evaluate the controls in place for ensuring that all Council housing stock has had appropriate gas and electrical safety checks performed and that any actions identified as being required are performed as necessary. | Management consultation | 2019-20 | Substantial | | | ✓ |
| Chief Executive | Loans to External Organisations | Verify that loans advanced to external organisations are lawful and subject to proper governance arrangements | Reports of emerging issues | 2019-20 | Moderate | | ✓ | |
| Corporate Functions | Equality and Diversity | Ascertain the adequacy of the corporate framework for facilitating the fulfilment of the Council's duties under the Equality Act 2010. | Service Risk Register | 2019-20 | Substantial | | | ✓ |
| Corporate Functions | Corporate Health and Safety | To ensure that appropriate processes are in place to meet the Council's statutory obligations on health and safety as an employer and provider of services and facilities to customers and the public. | Service Risk Register | 2019-20 | Substantial | | | ✓ |
| Corporate Functions | Management of Contracts | To give assurance that the management of contracts is undertaken appropriately across the Council | Senior management consultation | None as specific assignment | N/A | 15 | | |
| Corporate Functions | Safeguarding | To ascertain whether there are appropriate policies and procedures in place to identify and deal with those that need 'safeguarding (i.e. children and vulnerable adults). | Senior management consultation | 2019-20 | Substantial | | | ✓ |
| Corporate Functions | Health and Wellbeing | To ascertain whether there are appropriate processes in place at the Council to identify the health and wellbeing needs of the district and to undertake appropriate actions to ensure that these needs are met in line with available funding. | Senior management consultation | 2019-20 | Substantial | | | ✓ |
| Corporate Functions | Health & Safety Compliance of Council Buildings | To ascertain whether the buildings owned and operated by the Council are compliant with relevant Health & Safety legislation | Senior management consultation | 2019-20 | Moderate | | | ✓ |
| Cultural Services | Royal Spa Centre | To ensure that the Council has appropriate controls in place over the operational and financial activities of the venue. | Service Risk Register | 2017-18 | Substantial | 14 | | |
| Cultural Services | Royal Pump Rooms (including Art Gallery) | To ensure that the operational, financial and management controls at the Royal Pump Rooms and Art Gallery are appropriate. | Service Risk Register | 2018-19 | Substantial | | ✓ | |
| Cultural Services | Town Hall Lettings | To ensure that the Council has appropriate controls in place over the hiring of the facilities, both in terms of income receivable and safeguarding the facilities against loss and damage. | Internal Audit Needs Assessment | 2017-18 | Substantial | 8 | | |
| Cultural Services | Leisure and Recreation Facilities | To ensure that appropriate controls are in place with regards to both the on-site operational and financial activities at each relevant facility as well as the management and monitoring of the agreements that are in place. | Service Risk Register | 2018-19 | Substantial | | ✓ | |
| Cultural Services | Sports Development | Report a level of assurance on the effectiveness of deployment and management of resources in developing sporting and physical activity in the community. | Internal Audit Needs Assessment | 2018-19 | Substantial | | ✓ | |

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|---|---|--|---------------------------------|-------------------|-----------------------------|----------------|---|---------|
| Cultural Services | Catering Concessions | To ascertain whether there are adequate controls in place for managing the catering concessions that operate on Council premises to ensure compliance with the agreed conditions and the proper collection and accounting for income due. | Service Risk Register | 2019-20 | Moderate | 5 | | |
| Cultural Services | Leisure Facilities Contracts | To ascertain whether the Council has appropriate controls in place to ensure that the Leisure Facilities contractor runs the facilities in line with the contract in place. | Service Risk Register | 2018-19 | Substantial | | ✓ | |
| Democratic Services & Corporate Support | Committee Services | Report a level of assurance on the adequacy of systems of control operating to support the Council's democratic processes economically, efficiently and effectively. | Service Risk Register | 2017-18 | Substantial | 9 | | |
| Democratic Services & Corporate Support | Electoral Registration | Report a level of assurance on the adequacy of structures and processes to maintain economically, efficiently and effectively a complete, accurate and up-to-date Electoral Register in accordance with relevant legislation and standards. | Service Risk Register | 2018-19 | Substantial | | ✓ | |
| Democratic Services & Corporate Support | Local Elections | To ascertain whether there are appropriate processes in to place help the Council ensure that local elections are administered economically, efficiently and effectively in compliance with relevant legislation and regulatory provisions. (Specific follow-up in year one to review accounts from the 2019 local elections) | Service Risk Register | 2019-20 | Moderate | 5 | | |
| Democratic Services & Corporate Support | Income Receipting and Document Management | Report a level of assurance on structures and processes to secure economic, efficient and effective collection of income and document management support. | Service Risk Register | 2017-18 | Substantial | 8 | | |
| Deputy Chief Executive | Shared Legal Services | To ensure that the Council has appropriate controls in place to secure economic, efficient and effective delivery of legal services under the shared services agreement with Warwickshire County Council (WCC). | Service Risk Register | 2017-18 | Substantial | 10 | | |
| Development Services | Economic Development | Report a level of assurance on the adequacy of structures and processes in place to deliver the Council's economic development and regeneration functions economically, efficiently and effectively to achieve priority objectives and targets. | Service Risk Register | 2017-18 | Substantial | | ✓ | |
| Development Services | Events Management | Report a level of assurance on the adequacy of arrangements to regulate approved markets and deliver events (including the Warwick MOP) economically, efficiently and effectively in accordance with relevant strategy, policy and regulatory provisions. | Internal Audit Needs Assessment | 2019-20 | TBA | | | ✓ |
| Development Services | Business Applications - IDOX Planning, Bldg. Control & Land Charges | Assess the adequacy of key IT controls in place for the Plantech Acolaid application to maintain the confidentiality, integrity and availability of data stored and processed within the system. | Internal Audit Needs Assessment | 2016-17 | Substantial | | To be determined based on next update of IT Audit Needs Assessment. | |
| Development Services | Development Management | Appraise adequacy of controls to ensure that the Development Management functions comply with governing legislation, policies, standards, etc. and are delivered economically, efficiently and effectively to met relevant priority objectives. | Service Risk Register | 2017-18 | Substantial | 14 | | |
| Development Services | Building Control | To ascertain whether the Council has appropriate controls in place to ensure that the building control services are delivered economically, efficiently and effectively, across all areas of the partnership, in accordance with statutory requirements etc. | Service Risk Register | 2018-19 | Substantial | | ✓ | |

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|----------------------|--|--|------------------------------------|-------------------|-----------------------------|----------------|---|---------|
| Development Services | Planning Policy | To ascertain whether the processes in place help the Council monitor progress against the Local Plan and to ensure that appropriate policies are being developed to allow for the developments to be undertaken in line with best practice. | Significant Business Risk Register | 2019-20 | Substantial | | | ✓ |
| Development Services | Local Land Charges | Report a level of assurance on the adequacy of systems in place to ensure compliance with statutory requirements, completeness and accuracy of records and economic/efficient/effective service delivery. | Service Risk Register | 2017-18 | Substantial | 5 | | |
| Development Services | Community Infrastructure Levy and Section 106 Agreements | To ensure that there are appropriate arrangements in place for the new Community Infrastructure Levy (CIL) and that s106 agreements are being appropriately entered into; that other relevant public bodies and teams within the Council are being consulted to ensure that their issues are being considered; and contributions are being received and are used in accordance with the agreement. | Service Risk Register | 2018-19 | Moderate | 12 | | |
| Development Services | Conservation and Design | To ascertain whether there are adequate controls in place to ensure that the historic built environment of the district is maintained to an appropriate standard and that consultative and promotional functions are delivered appropriately | Service Risk Register | 2019-20 | TBA | | | ✓ |
| Development Services | Enterprise Facilities | To ensure that there are appropriate controls in place in relation to the operation of the Council's enterprise facilities. | Service Risk Register | 2017-18 | Substantial | 10 | | |
| Finance | Business Applications - TOTAL Financial Management | Assess the adequacy of key IT controls in place for the TOTAL Financials application to maintain the confidentiality, integrity and availability of data stored and processed within the system. | IT Audit Needs Assessment | 2016-17 | Substantial | | To be determined based on next update of IT Audit Needs Assessment. | |
| Finance | Business Applications - PARIS Income Management | To ensure that there are no data security or application control weaknesses in the set-up, use of, and management of the application. | IT Audit Needs Assessment | 2017-18 | Moderate | | | |
| Finance | Business Applications - Civica OPENRevenues | Assess the adequacy of key IT controls in place for the Civica OPENRevenues applications to maintain the confidentiality, integrity and availability of data stored and processed within the system. | IT Audit Needs Assessment | 2018-19 | Substantial | | | |
| Finance | Banking Arrangements | To ensure that the Council has appropriate banking arrangements in place that meet the needs of the Authority and that these are effectively controlled. | Internal Audit Needs Assessment | 2019-20 | Substantial | | | ✓ |
| Finance | Rural and Urban Capital Improvement Scheme | Report a level of assurance on the adequacy of controls in place to ensure that RUCIS grant funding is awarded and deployed in adherence to the approved scheme. | Internal Audit Needs Assessment | 2017-18 | Substantial | 6 | | |
| Finance | Insurances | To ensure that the Council has appropriate, competitively priced insurance cover which is appropriately 'managed' on a day-to-day basis. | Service Risk Register | 2018-19 | Substantial | | ✓ | |
| Finance | VAT Accounting | Report a level of assurance on the adequacy of controls in place to ensure that VAT is accounted for completely and correctly and that claims arising are processed promptly. | Service Risk Register | 2019-20 | TBA | | | ✓ |
| Finance | Purchasing Cards | Verify that deployment and use of procurement cards is authorised, reasonable and in compliance with the Code of Procurement Practice and relevant specific instructions. | Internal Audit Needs Assessment | 2017-18 | Substantial | 7 | | |
| Finance | Financial Systems Interfaces | This audit is to ensure that the Council's Financial system interfaces are appropriately documented and controlled, and that data is appropriately secured as it is exchanged between systems. | IT Audit Needs Assessment | 2018-19 | Substantial | | To be determined based on next update of IT Audit Needs Assessment. | |

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|-------------------------------|--|---|------------------------------------|---|-----------------------------|----------------|---|---------|
| Health & Community Protection | Licensing Services | To ensure that the Council's licensing operations comply with statutory and regulatory requirements and that resources are deployed economically, efficiently and effectively to achieve relevant corporate objectives and targets. | Service Risk Register | 2017-18 | Substantial | 11 | | |
| Health & Community Protection | Business Applications - APP Civica | Assess the adequacy of key IT controls in place for the APP Civica application to maintain the confidentiality, integrity and availability of data stored and processed within the system. | IT Audit Needs Assessment | 2015-16 | Substantial | | To be determined based on next update of IT Audit Needs Assessment. | |
| Health & Community Protection | Funding of Voluntary Organisations | To ascertain whether there are adequate controls in place to ensure that funding provided to voluntary organisations is awarded in line with agreed policies and that the funding is spent in line with the individual agreements. | Internal Audit Needs Assessment | 2018-19 | Substantial | | ✓ | |
| Health & Community Protection | Food Safety | Appraise the adequacy of the systems and controls in place to ensure that all applicable premises are identified and inspected, incidents are appropriately responded to, resources are efficiently, effectively and economically deployed and objectives met | Service Risk Register | 2019-20 | Substantial | | | ✓ |
| Health & Community Protection | Health and Safety Enforcement in the District | To ensure that the arrangements for undertaking inspections at relevant premises and responding to incidents are appropriate, making effective, efficient and economic use of the resources available to achieve performance objectives. | Service Risk Register | 2018-19 | Substantial | | ✓ | |
| Health & Community Protection | Statutory Monitoring Functions | To ensure that the processes in place for undertaking the Council's statutory monitoring functions are appropriate. | Service Risk Register | 2017-18 (As part of Environment Protection Functions) | Substantial | 10 | | |
| Health & Community Protection | Community Services | To ascertain whether there are adequate controls in place to ensure that the Pest Control, Dog Warden and Public Space Protection Orders functions are undertaken appropriately. | Service Risk Register | 2018-19 | Substantial | | ✓ | |
| Health & Community Protection | Crime and Disorder | To ensure that there are adequate structures and processes in place to ensure compliance with legislation and it can be demonstrated that that Crime and Disorder activity is properly managed. | Service Risk Register | 2016-17 | Substantial | 9 | | |
| Health & Community Protection | CCTV Services | Evaluation of operational controls within the CCTV service to ensure effective continual serviceability and contribution to street scene objectives. | Service Risk Register | 2019-20 | N/A - Consultancy | | | ✓ |
| Health & Community Protection | Sustainability and Delivery Outcomes | To ascertain whether there are adequate controls in place to manage the risks in relation to sustainability and the projects that are undertaken to achieve the Council's agreed sustainability actions. | Significant Business Risk Register | 2017-18 | Substantial | 6 | | |
| Health & Community Protection | Nuisance and Other Protection Duties | To ascertain whether there are adequate controls in place to ensure that nuisances and other 'protection' services (e.g. Public Health Funerals, Accumulations etc.) are dealt with appropriately. | Service Risk Register | 2017-18 (As part of Environment Protection Functions) | Substantial | | ✓ | |
| Housing Services | Business Applications - MIS Housing and Corporate Property | Report a level of assurance on the adequacy of key IT controls in place for the MIS ActiveH housing management application to maintain the confidentiality, integrity and availability of data stored and processed within the system. | IT Audit Needs Assessment | 2016-17 | Substantial | 10 | To be determined based on next update of IT Audit Needs Assessment. | |

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|------------------------|--|--|---------------------------------|-----------------------------|-----------------------------|----------------|---------|---------|
| Housing Services | Homelessness and Housing Advice | Appraisal of systems to ensure compliance with statutory/regulatory/policy requirements, achievement of relevant performance objectives and integrity of financial transactions. | Service Risk Register | 2019-20 | Substantial | | | ✓ |
| Housing Services | Affordable Housing Development Programme | Appraisal of systems in place for implementation of Programme, monitoring adherence to relevant policies, management of funding, partnership working and performance review/reporting. | Service Risk Register | 2019-20 | Substantial | | | ✓ |
| Housing Services | Private Sector Housing Regulation | To ensure that the Council has appropriate controls in place to deliver the functions of the team in an economic, efficient, and effective manner. | Service Risk Register | 2017-18 | Substantial | 13 | | |
| Housing Services | Lettings and Void Control | To ascertain whether there are adequate controls in place for the effective administration of residential property letting. | Service Risk Register | 2019-20 | TBA | | | ✓ |
| Housing Services | Estate Management | Review of the management of the function and an assessment of the efficiency and effectiveness of the service. | Service Risk Register | 2018-19 | Substantial | | ✓ | |
| Housing Services | Right to Buy | Appraise the adequacy of the arrangement in place to ensure compliance with legislation, efficient and effective processing of applications and adherence to the associated conditions. | Internal Audit Needs Assessment | 2018-19 | Substantial | | ✓ | |
| Housing Services | Leaseholder Service Charges | Verify that arrangements for setting, levying and collection of leaseholder service charges are adequate to ensure compliance with legislation, inclusion of all chargeable persons and effective recovery of applicable service and management costs. | Service Risk Register | 2018-19 | Substantial | | ✓ | |
| Housing Services | Housing Related Support Services | To ascertain whether the Council has appropriate controls in place to ensure that housing related support services are provided economically to the right people at the right time in line with regulation, policies and procedures. | Service Risk Register | 2017-18 | Substantial | 12 | | |
| Housing Services | Tenancy Management | To give assurance that the processes and controls within Housing Services for the management of tenancies are appropriate and are working effectively. | Senior management consultation | None as specific assignment | N/A | 10 | | |
| Housing Services | William Wallsgrove House | Assess the adequacy of control over on-site operational and financial activities. | Senior management consultation | None as specific assignment | N/A | 10 | | |
| Neighbourhood Services | Open Spaces | Report a level of assurance on the adequacy of structures and processes in delivering relevant community, strategic and operational objectives in respect of open spaces. | Service Risk Register | 2019-20 | Substantial | | | ✓ |
| Neighbourhood Services | Building Cleaning Services | To ascertain whether the Council has appropriate controls in place to ensure that the Building Cleaning contractor performs the duties expected of them, in line with the contract in place. | Internal Audit Needs Assessment | 2017-18 | Substantial | 10 | | |
| Neighbourhood Services | Refuse Collection and Recycling | Appraisal of management systems to ensure compliance with statutory and regulatory requirements and economic/efficient/effective deployment of resources to achieve priority objectives, national targets, etc. | Service Risk Register | 2017-18 | Substantial | | ✓ | |
| Neighbourhood Services | Street Cleansing | Appraisal of planning and contract administration to ensure that street cleansing services are delivered to the requisite standards in an economic, efficient and effective manner. | Service Risk Register | 2017-18 | Substantial | | ✓ | |
| Neighbourhood Services | Car Parking | To ensure that the arrangements in place for managing the district's off-street car parks are appropriate, to ensure that all income can be appropriately accounted for and to ensure that resources are deployed appropriately. | Service Risk Register | 2018-19 | Substantial | | ✓ | |
| Neighbourhood Services | Bereavement Services | Assess adequacy of controls in place to ensure economic, efficient and effective management of burial and cremation services and integrity of operational systems and statutory records. | Service Risk Register | 2019-20 | Substantial | | | ✓ |

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|-------------------------|---|--|-----------------------|-------------------|-----------------------------|----------------|---------|---------|
| Neighbourhood Services | Grounds Maintenance | To ascertain whether the Council has appropriate controls in place to ensure that the Grounds Maintenance contractor performs the duties expected of them, in line with the contract in place. | Service Risk Register | 2019-20 | Moderate | | | ✓ |
| People & Communications | Recruitment and Selection, Terms and Conditions | Appraisal of systems to ensure compliance with statutory requirements and performance issues in setting/reviewing conditions of service, effective recruitment processes operated and appropriate action on termination of service. | Service Risk Register | 2019-20 | Substantial | | | ✓ |
| People & Communications | Corporate Training | Appraisal of Council-wide processes for assessing and funding training needs and measuring the effectiveness of training to meet performance objectives and IIP requirements. | Service Risk Register | 2017-18 | Substantial | 6 | | |
| People & Communications | Employee Attendance Management | To ensure that there are appropriate processes in place for managing staff absence, including monitoring of absence and support for staff. | Service Risk Register | 2018-19 | Substantial | | ✓ | |
| People & Communications | Communications | To ascertain whether there are adequate controls in place to manage the Council's internal and external communication channels. | Service Risk Register | 2017-18 | Substantial | 8 | | |
| People & Communications | Media Services | Report a level of assurance on the adequacy of structures and processes of the Media Services Team in discharging its roles economically, efficiently and effectively in accordance with relevant legislation and corporate policies/strategies. | Service Risk Register | 2017-18 | Substantial | 10 | | |
| People & Communications | Website Management | Appraise the adequacy of the arrangement in place to ensure that the website is fit for purpose, is accessible, and includes access management controls to ensure that only appropriate staff can update the site. | Service Risk Register | 2019-20 | Substantial | | | ✓ |
| TOTAL DAYS | | | | | | 279 | | |

STRATEGIC AUDIT PLAN 1ST APRIL 2020 TO 31ST MARCH 2023**OTHER FUNCTIONS AND RESOURCE BALANCING**

| Category | Function | Days (2020-21) |
|---|-----------------------------|----------------|
| Ongoing Advisory Input and Non-Audit Duties | National Fraud Initiative | 15 |
| | Sundry Advice & Consultancy | 30 |
| Contingency Audit Work | (Miscellaneous assignments) | 20 |
| Contingency Non-Audit Work | (Miscellaneous assignments) | 10 |
| PIA Management Time | Various duties | 63 |

| | |
|--|------------|
| TOTAL OTHER FUNCTIONS | 138 |
| TOTAL RISK BASED COVERAGE | 54 |
| TOTAL COVERAGE FOR EXTERNAL REQUIREMENTS | 34 |
| TOTAL OTHER AUDIT COVERAGE | 279 |
| TOTAL AUDIT DAYS REQUIRED | 505 |
| TOTAL INTERNAL AUDIT DAYS AVAILABLE * | 475 |
| ESTIMATED DAYS CONTRACTED OUT (IT AUDIT) | 30 |
| Total Estimated Resources Available | 505 |
| SURPLUS / SHORTFALL (-) | 0 |

*** Total Internal Audit Days Available**

| | |
|--|-----|
| Total Days for 3.0 FTE | 780 |
| <u>Less:</u> | |
| Absence (Annual Leave, Statutory Holidays, Sickness, etc.) | 136 |
| Administration & Training | 169 |
| Target productive time (days) | 475 |
| Target productive time as % of available time | 72% |

Estimates for PIA Management Time**2020-21**

| | |
|-------------------------------------|----|
| TIAA Contract Management | 5 |
| Corporate Fraud Contract Management | 10 |
| Staff Supervision & Review of Work | 15 |
| Deputising for Audit & Risk Manager | 8 |
| Planning & Progress Recording | 15 |
| General Management | 10 |
| | 63 |

Estimates for Non-Chargeable Time**2020-21**

| | |
|---------------------------------|-----|
| Technical Reading | 24 |
| Audit Planning | 6 |
| Time Recording | 9 |
| Training | 70 |
| Team Meetings/Briefings | 15 |
| Sundry Administration | 30 |
| Corporate Initiatives/Briefings | 6 |
| Service Development | 9 |
| | 169 |

Estimates for Absence**2020-21**

| | |
|--|-----|
| Bank Holidays (Assuming additional two days) | 33 |
| Annual Leave | 82 |
| Sickness | 15 |
| Other Leave | 6 |
| | 136 |