



2020/21 Internal Audit Plan

Elizabeth Goodwin, Chief Internal Auditor



Executive Summary

This document sets out Internal Audit's programme of work for 2020/21, to provide Audit Committee with the opportunity to comment on the proposed coverage.

The Plan is informed by:

- Legal requirements, specifically including grant sign offs by Internal Audit.
- Industry good practice and sector trends.
- Outcomes of prior Internal Audit reviews, for example all 2019/20 higher risk exceptions will be followed up during 2020/21.
- Consultation with the Council's senior management, including the Chief Executive, Deputy Chief Executive and Director of Finance and Section 151 Officer.

Primarily the Plan is risk based although a number of fundamental areas, for example key financial processes such as Payroll, Accounts Payable and Receivable, are reviewed every year.

Detail regarding the standards applicable to Internal Audit are set out in the Public Sector Internal Audit Standards:

<http://www.cipfa.org/policy-and-guidance/standards/public-sector-internal-audit-standards>



Proposed Audits

Audits	Type	Audit Sponsors	Strategic Risks	Corporate Outcomes
Children's Services				
Beaulieu House	Follow-up	Steve Crocker, Director of Children's Services	R06	O001
Bembridge Primary School	Follow-up	Steve Crocker, Director of Children's Services	R05	O001, O002
Independent Fostering	Follow-up	Steve Crocker, Director of Children's Services	R06	O001
Schools Sustainability	Full	Steve Crocker, Director of Children's Services	R05	O002
Grant Verification: Supporting Families	Full	Steve Crocker, Director of Children's Services	R06	O001, W001
Edge of Care	Full	Carol Tozer, Director of Adult Social Services	R06	O001
Children with Disability	Full	Steve Crocker, Director of Children's Services	R06	O001
School X 3	Full	Steve Crocker, Director of Children's Services	R05	O001
Adult Services				
Deputyships/Appointeeships	Follow-up	Carol Tozer, Director of Adult Services	R07, R08	W001
Direct Payments/Personal Budgets	Follow-up	Carol Tozer, Director of Adult Services	R07, R08	W002
Plene Dene	Full	Carol Tozer, Director of Adult Social Services	R08	W001
Safeguarding (ASC)	Full	Carol Tozer, Director of Adult Social Services	R08	W001
Corporate Services				
Accounts Payable (AP)	Full	Claire Shand, Director of Corporate Services	R01	G001
Accounts Receivable (AR)	Full	Claire Shand, Director of Corporate Services	R01	G001
Bank and Cash	Full	Claire Shand, Director of Corporate Services	R01	G001
Council Tax and NNDR	Full	Claire Shand, Director of Corporate Services	R01	G001



Housing Benefits	Full	Claire Shand, Director of Corporate Services	R08	G001
Payroll	Full	Claire Shand, Director of Corporate Services	R01	G001
Pension Administration	Follow-up	Claire Shand, Director of Corporate Services	R01	G001
Workforce Development	Full	Claire Shand, Director of Corporate Services	R03	W005
IT System: Paris	Follow-up	Claire Shand, Director of Corporate Services	R06	W005
Insurance	Full	Claire Shand, Director of Corporate Services	R01, R02	G001
Council Digital Strategy (New ight.com)	Full	Wendy Perera, Asst Chief Exec & Chief Strategy Officer	R01	G001, R002, W005
Ethics	Full	Claire Shand, Director of Corporate Services		W005
Freedom of Information (FOI)/Subject Access Requests (SARs)	Full	Claire Shand, Director of Corporate Services	R08	W001
Modern Slavery	Full	Claire Shand, Director of Corporate Services		W005
NHS Digital Toolkit	Full	Claire Shand, Director of Corporate Services	R15	R002
Annual Governance Statement (AGS)	Full	Wendy Perera, Asst Chief Exec & Chief Strategy Officer	R03	W005
Neighbourhoods				
Beach Huts	Follow-up	Colin Rowland, Director of Neighbourhoods		R003, W005
Leisure Centres	Follow-up	Colin Rowland, Director of Neighbourhoods		R003, W005
Water Safety	Follow-up	Colin Rowland, Director of Neighbourhoods		R003, W005
Community Funerals	Follow-up	Colin Rowland, Director of Neighbourhoods		W005
Contaminated Land	Follow-up	Colin Rowland, Director of Neighbourhoods		W004, W005
Crematorium and Cemeteries	Full	Colin Rowland, Director of Neighbourhoods		
Homes in Multiple Occupancy (HMOs)	Full	Colin Rowland, Director of Neighbourhoods		W003



Regeneration						
Commercial Strategy	Full	Christopher Ashman, Director of Regeneration	R12	G001, R001		
Events	Follow-up	Christopher Ashman, Director of Regeneration	R12	R003		
Asset Management (Property)	Full	Christopher Ashman, Director of Regeneration	R14	G001		
Section 106 Agreements	Follow-up	Christopher Ashman, Director of Regeneration	R12	R002, W005		
Newport Harbour	Follow-up	Christopher Ashman, Director of Regeneration	R12	R001		
School (Landlord)/Asbestos	Full	Christopher Ashman, Director of Regeneration	R06	W005		
Financial Management (Regeneration)	Full	Christopher Ashman, Director of Regeneration	R01, R02	G001		
Public Health						
Public Health Outcomes	Follow-up	Simon Bryant, Associate Director of Public Health		W004, W005		
Finance						
Grant Verification: Bus Subsidy	Full	Chris Ward, Section 151 Officer	R01, R02	G001		
Grant Verification: Disabled Facilities	Full	Chris Ward, Section 151 Officer	R01, R02	G001		
Grant Verification: Local Transport Capital Funding	Full	Chris Ward, Section 151 Officer	R01, R02	G001		
School Financial Management Standard (SFVS)	Full	Chris Ward, Section 151 Officer	R01, R02	G001		
Treasury Management	Follow-up	Chris Ward, Section 151 Officer	R01, R02	G001		



Risks

Ref	Risk
R01	Lack of financial resource and the ability to deliver the council's in-year budget strategy
R02	Lack of financial resource and the ability to deliver the council's medium-term financial strategy
R03	Insufficient staffing capacity and skills
R04	A change in organisational culture fails to keep a pace with the speed of organisational change, negatively impacting on the delivery of the required transformation to deliver the corporate plan
R05	Failure to improve educational attainment
R06	Failure to identify and effectively manage situations where vulnerable children are subject to abuse
R07	Failure to recruit acceptable quality of professional practice across Adult Social Care (ASC)
R08	Failure to identify and effectively manage situations where vulnerable adults are subject to abuse
R09	Failure to secure the required outcomes from the integration of adult social care and health
R10	The council fails to achieve the required outcomes from its significant contractual relationships and fails to successfully resolve some anomalies in the contracts' interpretation (in relation to the 25-year highways PFI contract)
R11	Brexit: Uncertainty during transition period, followed by potential legislative, funding and policy changes after the UK leaves the EU may adversely affect the council and its ability to provide services
R12	Achieving the vision for the Island
R13	Additional demands placed upon the Isle of Wight Council and partners owing to pandemic flu
R14	Insufficient regulatory compliance for buildings under the Council's ownership
R15	Non-compliance with General Data Protection Regulations (GDPR)



Objectives

Ref	Outcome
G001	A financially balanced and sustainable council
W001	Vulnerable people are supported and protected
W002	People take responsibility for their own health and wellbeing
W003	People have a place to call home and can live with independence
W004	The community feels safe and the Island is resilient
W005	Community needs are met by the best public services possible
R001	Businesses have the confidence to invest
R002	Outstanding digital and transport connectivity
R003	The Isle of Wight is a leading UK visitor destination
R004	The environment and unique island characteristics are celebrated
O001	All young people will have the best start in life so that they can fill their potential
O002	A well educated and skilled community