



Doncaster  
Council

# Internal Audit Plan 2018/19

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# 1. PURPOSE

- 1.1. This document provides details of the Internal Audit annual plan for 2018/19 for Doncaster Council. The definition of Internal Audit is set out in the UK Public Sector Internal Audit Standards (the Standards), as:

*“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”.*

- 1.2. This plan and the construction of it are in line with the above standards.
- 1.3. This audit plan is important because it sets out the components of the control environment that need to be audited. These needs are identified after an assessment of risks and throughout the Council taking into account any known weaknesses or concerns, along with sources of assurance that can be relied upon to give assurance over risks in those areas.
- 1.4. The audit plan is dynamic and is constantly under review and amendment to ensure that it meets the Council’s requirements and is addressing the highest priority needs. As a result this plan is revised during the year as is appropriate. Any changes to the plan will be reported to Audit Committee as required by the UK Public Sector Internal Audit Standards.

# 2. AUDIT REQUIREMENTS

- 2.1. Internal Audit is a statutory requirement as required under the Accounts and Audit Regulations 2015 which state that:

*“A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance”*

- 2.2. Internal Audit also has an important role in supporting the Chief Financial Officer and Assistant Director of Finance to discharge his statutory responsibilities, which include:

- S151 Local Government Act 1972 – to ensure the proper administration of financial affairs.

- S114 Local Government Act 1988 – to ensure the Council's expenditure is lawful.
- 2.3. Throughout all of our activities, we are bound by the UK Public Sector Internal Audit Standards. These are professional standards that set out the key elements of an effective internal audit team. These standards are regularly updated and we undertake assessments against them to ensure that we remain compliant with our own professional standards. Additionally, in 2017 a peer review of Internal Audit's compliance with the standards was completed by the Head of Internal Audit at Kirklees Council. This review confirmed the service *Generally Conforms* to the standards; this is the highest level of compliance achievable
- 2.4. Further information on these standards and compliance with them (along with the results of a review of the Internal Audit function) are reported to Audit Committee separately.

### **3. KEY INTERNAL AUDIT AIMS**

- 3.1. Internal Audit intends through its activities to assist the Council in achieving its key priorities, objectives and outcomes. Internal Audit contributes to these aims by helping to promote a suitably secure and robust internal control environment, including the effective management of risks that could prevent the achievement of key priorities.
- 3.2. In all of the work we undertake, we seek to add value by:
- Providing independent assurance on the quality and effectiveness of internal controls and processes;
  - Providing timely reviews of emerging areas of risk, control or governance issues to identify / recommend ways to improve these areas, reduce risks or improve value for money;
  - Examining governance processes and ethical standards and compliance with them to improve standards and transparency, and to protect the Council's reputation;
  - Preventing, detecting and pursuing fraud through our anti-fraud and data matching initiatives (and by recommending control or governance improvements where there are detected incidents to prevent them reoccurring and minimise any losses as a result);
  - Stimulating risk awareness and management throughout the organisation and providing timely advice and support to manage and mitigate risks;

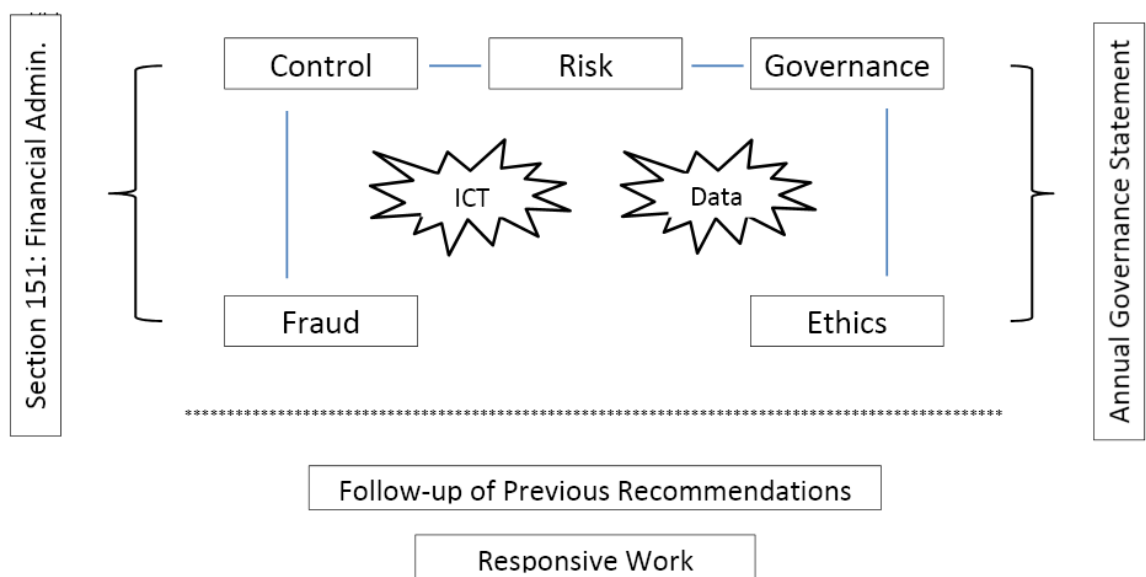
- Providing timely consultancy services and best practice advice during the set-up of new systems / processes or during significant changes to existing systems or processes to ensure that internal control environments are strengthened during changes; Internal Audit's mission statement per UK Public Sector Internal Audit Standards (UKPSIAS) is defined as "To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.". It is through the consultancy and advisory work that the team is most visibly seen as being insightful and adding value and is a well-regarded aspect of the teams work.
- Ensuring that management agreed recommendations are implemented to address identified weaknesses

## 4. CONSTRUCTING THE AUDIT PLAN

4.1. This plan has been prepared in line with the UK Public Sector Internal Audit Standards (UKPSAIS). It is a risk based plan that has been compiled a risk assessment of the Council's functions and services and risk, control and governance arrangements supplemented by discussions with key officers, Assistant Directors and Directors throughout the Council. This risk assessment was then used to compile a list of audit needs.

4.2. Visually, our approach to audit planning is: -

### DONCASTER MBC INTERNAL AUDIT: UK STANDARDS PLANNING MAP



4.3. Our work that we identify as an audit need falls generally into the areas of governance, risk and control. Audits that concentrate on controls generally support our audit work in

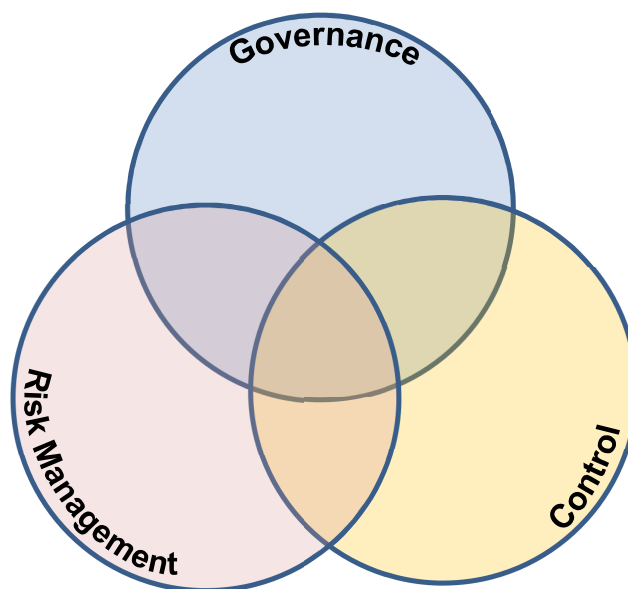
providing assurance to the Council's S151 (Chief Financial Officer) whilst audits concentrating more on the governance elements support the Council's annual governance statement. It should be noted that our audits can and do cover more than one of these areas (governance, risk and control). Wherever we look at control work, we will consider fraud as a matter of course and will consider ethics during any of our governance work. In all of our work we seek to utilise and examine ICT and data / information management risks wherever they are applicable to our work, as ICT and data underpin all of the Council's activities.

- 4.4. The audit standards also require internal audit to consider fraud risks and ethics arrangements.
- 4.5. Our audit planning applies to all services across the Council. The quantum is known as the audit universe. An explanation of the audit universe and planning process was provided to the Audit Committee prior to its meeting in February 2018, to enable the Committee to understand the full universe subject to risk assessment and how the plan is constructed from the risk assessment as well as allowing them the opportunity to raise areas of concern from their perspective to consider as part of the planning process.
- 4.6. Inevitably when we undertake our risk assessments, there are more needs / demands than available resources to review all the areas identified as having a certain level of residual audit risk. As a result, needs were ranked with a priority rating and those audits / projects that added lower overall value to the Council were excluded from the plan. The audits originally identified for potential audit attention and not covered in the plan are included in Appendix B.
- 4.7. A contingency has been allowed for within the plan to deal with new and emerging risks and issues and a separate allowance for the investigation of fraud or irregularities that may be referred to us or uncovered during the year. However, when all new risks emerge, they are compared to those items of need that did not make it into the final plan to ensure that we continue to concentrate on those areas where there is the greatest need and we can add the highest value from our activities. If, towards the end of the financial year, there are unused elements of either contingency, items of need from the list that did not make the final plan will be re-considered for inclusion.
- 4.8. The risk assessment process used to identify items for the audit plan considered:-
  - The Borough Strategy, the Corporate Plan, Doncaster Growing Together and associated outcomes and objectives;
  - Risks including corporate strategic risks and service specific risks;

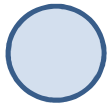
- Key governance and ethical frameworks that govern the Council and its activities;
- Financial and budgetary information;
- Procurement activities and items of high procurement / commissioning spend;
- Service plans and their associated risks;
- Corporate projects and known / planned technological changes;
- Information assets and business systems within service areas (or their absence);
- Data protection risks
- Legislative changes (where appropriate) and national initiatives such as the NFI;
- Fraud risks;
- Partnership risks and significant partnerships;
- Concerns or service changes as identified by key officers, Directors or Assistant Directors; and
- Areas highlighted for consideration at a regional or national level

4.9. Internal audit activity, as defined by UKPSIAS, consists of 2 main distinct forms of activity; assurance activity and consulting activity with the majority of our work being directed at assurance activities. In line with the definition, our assurance activity work focuses on 3 main areas: improving risk management processes, improving governance processes and improving the control environment. As such, our assurance work can be subdivided into these 3 elements.

4.10. Visually this mix can be represented as follows:

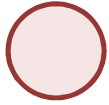


A breakdown of these areas / definitions of these areas follows. Crucially, our assurance work can cover more than one of these areas.



### **Governance**

Internal audit must assess and make appropriate recommendations for the improvement of governance processes including ethics and values within the organisation.



### **Risk Management**

Internal audit activity must evaluate the effectiveness and contribute to the improvement of risk management processes.



### **Control**

The internal audit activity must assist the organisation in maintaining effective controls by evaluating their effectiveness and efficiency and by promoting continuous improvement.

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## 5. Audit Resources

5.1. The level of audit resource has fallen from 9.1 FTEs in 2017/18 to 7.9 FTEs in 2018/19.

This drop in resources is caused by reductions in overall staff numbers after a service review and a temporary vacancy caused by the resignation of 1 of our staff. A small drop is, therefore, caused by the anticipated lead time in recruiting a replacement for this post.

5.2. Our resource calculations are broken down as follows:

	2016/17	2017/18	2018/19
<b>Gross Days</b>	<b>2788</b>	<b>2356</b>	<b>2097</b>
<b>Less:</b> Annual and statutory leave	485	401	336
Maternity leave	0	0	0
Special leave (other)	9	12	13
Unpaid leave	8	15	15
Election leave	12	10	3
<b>Available days:</b>	<b>2273</b>	<b>1918</b>	<b>1731</b>
<b>Less:</b> Sickness	70	60	53
Service development and improvement	56	34	32
Professional training and CPD	129	71	121
Management and supervision	174	174	163
Attendance at Drainage Boards	-	2	-
Administration and support	24	15	16
<b>Planned Days</b>	<b>1821</b>	<b>1562</b>	<b>1345</b>



## 6. SUMMARY OF THE DRAFT AUDIT PLAN

6.1. The proposed audit plan can be summarised as follows:

2017/18 Audit Plan

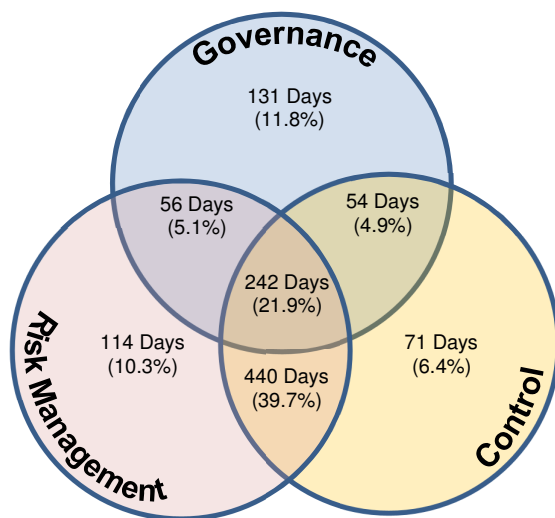
2018/19 Audit Plan

### **Breakdown of the Plan By Type of Work**

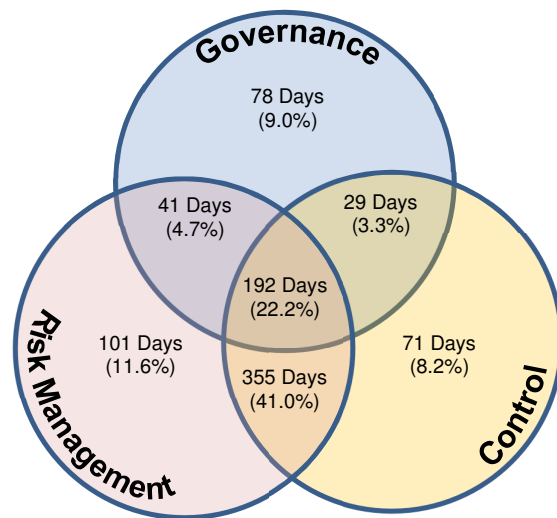
	Days	Plan %		Days	Plan %
Assurance Work	1083	69.4%	Assurance Work	793	58.9%
Consultancy Work	25	1.6%	Consultancy Work	75	5.6%
Responsive Work*	331	21.2%	Responsive Work*	370	27.5%
Followup Work	122	7.8%	Followup Work	108	8.0%
<i>Total</i>	1562	100%	<i>Total</i>	1345	100%

\*Responsive work includes time set aside to deal with in year identified issues, an allowance to give proactive advice where needed and a 10% audit plan contingency.

### **Split of Assurance and Consultancy work in terms of their coverage of Governance, Risk and Control**



NB the above is subject to rounding



NB the above is subject to rounding

### **Breakdown of Assurance and Consultancy Work by Directorate**

Days	%	Directorate	Days	%
145 Days	13.2%	Adults, Health and Wellbeing	189	21.7%
235 Days	21.2%	Corporate Resources	221	25.6%
144 Days	13.0%	Learning and Opportunities	65	7.4%
195 Days	17.5%	Regeneration and Environment	119	13.7%
390 Days	35.1%	Corporate Elements	274	31.6%

6.2. Broadly speaking, our plan remains comparable to that of the previous years but the following points are noteworthy:

6.2.1. Due to a consistently high demand for responsive work across the Council in the last 2 years and the effect that this has on the audit resources to complete planned audit work, the allowance / contingency time reserved for such work has been increased as a prudent attempt to prevent / minimise the effects of responsive work on planned work. The actual level of responsive work cannot be predicted with accuracy. Should this level of resource not be required, further planned audits will be added to the audit plan from the list of audits that were considered to be relevant and valuable but could not be ultimately resourced with available resources.

6.2.2. Increased time has been allowed for consultancy based work where there has been a high demand requested for these services and also for smaller pieces of advisory work. This is in line with the aspect of the mission statement of internal audit requiring the team to be insightful and adding value.

6.2.3. Increased time has been allocated to addressing issues that have been identified from the assessment and also highlighted by management within Adults, Health and Wellbeing. This is consistent with our evaluation of the relevant risks of this area. In order to deliver this volume of work, assistance will be provided by the directorate's Programme Management Office (PMO).

6.2.4. The amount of time allocated to Corporate Resources has also increased due largely to cyclical audit coverage requirements (i.e. we routinely undertake high level reviews of financial based systems on a rolling basis, however, on a periodic basis, more detailed reviews need to be undertaken to ensure that the controls we rely upon in other years remain consistent with best practice).

6.2.5. A lesser level of coverage is planned for Regeneration and Environment with some audits being those that were slipped from the 2017/18 plan.

6.2.6. The drop in the number of days allocated to Learning and Opportunities continues to reflect the diminishing audit universe here which is caused by the transfer of local authority schools to academies and less direct service provision and therefore reduces the amount of days to cover associated audit areas.

6.3. The audit planning process includes review of all service areas and key processes across the Council (the audit universe). The risk assessment involved in this review culminates in the production of a long list of risks potentially subject to audit. The list is

reduced through discussions with management about items that may be given lower priority and covered by audit in the year should time permit. A list of the items included in the long list but excluded from the initial audit plan is included in Appendix B. If the risk associated with these items during the year changes (increases), they will be considered for audit coverage at that time. Otherwise, they will be considered for audit work in 2019/20.

- 6.4. As can be seen from the points above, there are many factors taken into account in formulating this plan and some of these factors, ie new and emerging risks and the level of responsive work are largely beyond our control. However, the plan is regularly reviewed and adjusted to take these factors into account. The plan is therefore considered deliverable. Should, however, the delivery of the plan be considered unachievable to the extent that the Head of Audit feels he is unable to provide his annual opinion on the Council's governance, risk management and internal control arrangements, then the Council's Chief Financial Officer & Assistant Director – Finance and Corporate Resources has given his assurance of additional financial support to the team to avoid this situation. This support is consistent with that assured in previous years.

## **7. Audit Charter and Strategy**

- 7.1. Internal Audit maintains a Charter and Strategy which, between them, set out the mission for Internal Audit, its operating arrangements, position within the Council structure, its rights of access to all documentation and all officers and members, the service's objectives and its resources and plans for achieving the objectives. The Charter and Strategy also show how the service complies with key elements of the audit standards.
- 7.2. The Charter and Strategy are reviewed on an ongoing basis and formally considered each year for any revisions / updates required. This year, the formal review will be carried out in time to present an updated Charter and Strategy to the Audit Committee in October 2018 following anticipated updated guidance from CIPFA.

## **8. Quality Assurance and Improvement Programme (QAIP)**

- 8.1. A public sector internal audit services are required to comply with The UK Public Sector Internal Audit Standards (the Standards / UKPSIAS). The Standards require Heads of Internal Audit to establish and carry out Quality Assurance and Improvement Programmes. Doncaster Internal Audit Service maintains appropriate ongoing quality

processes designed to ensure that internal audit work is undertaken in accordance with relevant professional standards.

8.2. Specific Quality Assurance and Improvement checks are conducted as follows:

- The Head of Internal Audit maintains a self-assessment against the Standards to confirm conformance with the Standards.
- Audit files are subject to review on a sample basis by the Head of Internal Audit to confirm quality standards are being maintained. The results of the reviews are documented and any key learning points shared with the internal auditors (and the relevant audit manager) concerned. Appropriate action is then planned in response to any findings.
- From time to time Internal Audit will seek feedback from clients on the quality of the overall internal audit service. Feedback will generally be sought through the use of surveys.
- At least once every five years, arrangements must be made to subject internal audit working practices to external assessment to ensure the continued application of professional standards. The assessment should be conducted by an independent and suitably qualified person or organisation and the results reported to the Audit Committee. The most recent external peer review was completed in 2017 and confirmed Internal Audit “General Conformed” with the Audit Standards (General Conformance is the highest level of accreditation possible).

## Appendix A – The Annual Internal Audit Plan

				Standards Alignment			
Directorate	Audit Project	Suggested Scope of proposed audit	Value Added by this work	Governance	Risk Management	Control	Audit Days
Assurance Work							
Corporate Items	Audit Committee Reporting	A provision of time for the servicing of the Audit Committee. This includes scheduling the Audit Committee work plan and agendas, producing routine reports from the Internal Audit team, provision of responsive reports as requested by the Committee and supporting the production of reports from other directorates and attendance at meetings.	This input adds to the efficient and effective running of the Audit Committee. Effective oversight through the Audit Committee adds value to the Council operations in managing its risks and achieving its key priorities of improving services provided to the citizens of the borough. The work undertaken by the Audit Committee improves and strengthens governance arrangements within the Council and its partners.	Y			54
	External Audit Liaison	Liaison with the Council's external auditor as appropriate throughout the financial year.	Liaison with the external auditor ensures that they can complete their work more efficiently and both parties are better informed on relevant issues. It also avoids any possible duplication of work.	Y			3
	National Fraud Initiative	Participation and reporting against the NFI as required.	This piece of work aims to add value by using risk based reviews of the data matches returned by the NFI to detect, correct and investigate fraud and error.		Y		31
	Fraud Risk Management	This reflects an ongoing commitment to managing fraud risk across the Council including the delivery of fraud risk training.	This piece of work aims to add value by ensuring that fraud risks are properly identified and assessed and are being actively managed throughout the Council. Results of this work are routinely reported in the Annual Fraud report.	Y			21
	Annual Governance Statement	Contribution to the Annual Governance Statement as compiled by the Strategy and Performance Unit for publication as part of the Council's annual final accounts.	The Annual Governance statement is key document highlighting areas of weakness in governance arrangements. The work undertaken by Internal Audit during the year results in a substantial and well informed contribution to the report.	Y	Y		5

Directorate	Audit Project	Suggested Scope of proposed audit	Value Added by this work	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Corporate Items	Data Matching	An allowance for data matching initiatives to detect fraud and error and/or analyse data to identify business trends. Individual projects will be developed during the year.	This work adds value by matching data sets together to detect fraud and error or identify missing income or system / data weaknesses.		Y		70
	Continual analytics Payroll to Creditors	Continuation of a new and improved payroll to creditors matching service (in house) to detect fraud and inappropriate financial interests and identify possible IR35 breaches (where employees are paid via creditors).	This work adds value by identifying anomalies in terms of potential IR 35 issues and raises issues for investigation in order to prevent / detect possible fraud or collusion.		Y		21
Corporate Resources	Core Financial Systems - Accounts Payable	A full review of the Procure to Pay process. This was last covered in 2017/8 as a high level review.	This review aims to add value by ensuring that procure to pay arrangements remain robust. This audit is an annual audit required due to the large volume and value of expenditure that goes through the system.		Y	Y	10
	Core Financial Systems - Accounts Receivable.	A full review of the accounts receivable process. This service was the subject of a high level review in 2017/18.	This review aims to add value by ensuring that debtor recovery arrangements remain robust. This audit is an annual audit due to the large volume and value of income that goes through the system.		Y	Y	15
	Core Financial Systems - Business Rates	A mid-level review of controls and associated testing will be undertaken in 2018/19. This service received a light touch / high level audit in 2017/18.	This review aims to add value by ensuring that business rate administration and collection remains robust.		Y	Y	10
	Core Financial Systems - Council Tax Collection	A mid-level review of controls and associated testing will be undertaken in 2018/19. This service received a light touch / high level audit in 2017/18.	This review aims to add value by ensuring that council tax arrangements remain robust. This audit is an annual audit due to the large volume and value of income that goes through the system.		Y	Y	10

Directorate	Audit Project	Suggested Scope of proposed audit	Value Added by this work	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Corporate Resources	Core Financial Systems - Housing Benefits	This year we will undertake a full review of the Housing Benefits System and associated risks. The service received a high level high level review in 2017/18.	This review aims to add value by ensuring that housing benefit arrangements remain robust following current changes. This audit is an annual audit due to the large volume and value of expenditure that goes through the system.		Y	Y	15
	Core Financial Systems – HR System and Payroll Processing	Advice on the setup of the new HR system and transactional testing to ensure that payroll related expenditure remains well controlled whilst a replacement ICT solution is procured and installed. A full review of the system will then commence, however, this is not likely to be until the 2019/20 financial year.	This review aims to add value by ensuring that arrangements for the processing of payroll related payments by both the Council and its contractor Rotherham Council are robust. It also adds value by ensuring that any controls or developments required are taken into account during the development and installation of the new system being procured.		Y	Y	10
	Core Financial Processes - Housing Rents	A full review of the Housing Rents processes on behalf of the Council to ensure that rents it receives (as administered by St Leger Homes) is accurate, maximised and properly accounted for. The system will change in 2018/19 and a replacement for the current Universal Housing system is being sought. The changes to the control environment therefore necessitate a full review once the system has been introduced.	This review aims to add value by ensuring that the Council maximises its income from Housing Rents and takes action on arrears as appropriate.		Y	Y	15
	Core Financial Processes - Treasury Management	A high level review of the treasury management function and on Treasury Management performance reporting. This area was the subject of a full review in 2016/17	This review aims to add value by ensuring that treasury management processes remain robust and that information about Treasury Management performance is available and being appropriately collated and used. This audit is an annual audit.		Y	Y	8

Directorate	Audit Project	Suggested Scope of proposed audit	Value Added by this work	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Corporate Resources	Core Financial Processes - Cashbook	A full review of the cash book core financial system.	This review aims to add value by ensuring that cash book processes remain robust. This audit is an annual audit due to the fact that cash is a resource that is difficult to trace and is the most risky form of income collection.		Y	Y	5
	Local Transaction Processing	Transactional work within user departments across the Council to ensure that financial transactions are robust, accurate and free from fraud and error.	This audit aims to touch areas are not subject to an audit review in the current year to give assurance over financial transaction processing. This maximise the value we add.			Y	26
	Civic Mayor's Fund	A financial administration review of the Civic Mayor's charity fund.	This piece of work ensures that funds are properly safeguarded , used and accounted for and that the Council's reputation in this regard is maintained.		Y	Y	5
	Fixed Assets System (Financial Management)	A new fixed asset system dealing with depreciation calculations has been set up within ERP for use with the final accounts. This system represents a substantial change in processes which have been previously based on spreadsheets. This review will look at data migration arrangements, system usage and the various depreciation calculations.	This audit aims to add value by ensuring that the system set up and associated calculations are appropriate and support accurate and reliable records / transactions for the year-end financial accounts.		Y	Y	14
	HCA Grant	Grant audit and certification of the Homes and Communities Agency grant received on a reciprocal basis with other authorities in the area.	This is grant audit and is part of the grant terms and conditions. Without this review, grant monies are at risk of being reclaimed.			Y	5



Directorate	Audit Project	Suggested Scope of proposed audit	Value Added by this work	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Corporate Resources	Corporate Procurement Arrangements	This review will look at the central procurement arrangements to ensure they are robust in identifying and dealing with procurement issues. Whilst procurement is ultimately the responsibility of the procuring manager, a review of central arrangements and actions taken to identify and deal with elements such as off contract spend, expiring contracts and waivers, equalities and diversity arrangements with commissioned services and will ensure that there is a robust challenge to departments. This audit was rescheduled from the 2017/18 financial year.	This review aims to add value by ensuring that central arrangements for the management of procurement are robust and are targeting resources effectively to improve procurement across the Council.	Y	Y	Y	20
	Social media usage and data protection.	This audit will examine the use of social media and associated controls and governance arrangements to ensure that social media use (both in terms of its use in communications and its use for debt collecting and other purposes).	This work was suggested as an area for review by the Surveillance Commissioner's Office after the use of social media as a form of surveillance was noted in some of their audits on similar authorities. This work adds value by ensuring that the reputation of the Council is safeguarded in our outgoing communications and in ensuring that the law (RIPA) is not broken when social media is used for other purposes.	Y	Y	Y	15
	Disaster Recovery	A review of the arrangements in place to ensure the Council can effectively recover from an ICT issue with minimal information losses. This audit was deferred from 2017/18.	This review aims to ensure that arrangements for disaster recovery in terms of the Council's ICT infrastructure and information remain robust so that costs and data loss in the event of a disaster are minimised to minimise the loss of services to Doncaster citizens.	Y	Y	Y	15

Directorate	Audit Project	Suggested Scope of proposed audit	Value Added by this work	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Adults, Health and Wellbeing	Stronger Families Grant Claim	Audit of the Troubled Families Grant Claim (12 claims) and advice and consultancy on the inclusion of the Stronger Families Programme into DIPS (The Digitally Integrated Peoples System). Stronger Families is a pilot area for transfer in 2018/19.	The review and certification of claims helps to ensure that the risk of claw back of funding is minimal and ensure that there is sufficient evidence available for the Council to pass any Department for Communities and Local Government Spot-Checks in this regards. Certification enables the Council to secure government grant funding.			Y	24
	Deprivation of Liberty Standards (DOLS) - Re-review of improvements	This review will continue work in this area to identify and correct elements of poor practice and poor financial administration identified in 2017/18.	This review aims to add value by ensuring that those being deprived of their liberties in order to meet their care needs are being done legally in line with the Mental Capacity Act 2005.		Y	Y	15
	Adults – Contract and Commissioning Team – Review	A review to ensure that there are sound arrangements for the governance and management of the Contract and Commissioning function and that commissioning arrangements are being well managed.	This review aims to add value by ensuring that the contract and commissioning team are able to deliver services and contribute to the delivery of savings aligned to directorate plans.	Y	Y	Y	10
	Contract Monitoring Review - Commissioned Care at Home	This audit will undertake a contract monitoring review of the commissioned care at home contract to ensure that it is properly managed, is achieving value for money and is delivered to specification. This will also ensure that payments reflect the services that are actually commissioned / delivered.	This review ensures that best value is obtained from the contract.		Y	Y	21
	Adult Contact Team - Process and Governance Review	This review will look at the triage arrangements in place to deal with vulnerable adults as they present to social or community workers to ensure that they receive appropriate help and support in a timely and consistent manner.	Improvements in this area help increase community led support to reduction other more costly services.	Y	Y	Y	15

Directorate	Audit Project	Suggested Scope of proposed audit	Value Added by this work	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Adults, Health and Wellbeing	Adult Payments Systems - Residential care	Review of financial payment systems and processes cover payments for residential care. NB this is not an audit looking at the collection of contributions from service users (which is Financial Assessments). This audit will look at arrangements to monitor and pay for agreed residential placements.	This review adds value though ensuring there are sound financial arrangements in place to establish that payments are made only for goods and services received.		Y	Y	15
	Adult Payments Systems - Day care	Review of financial payment systems and processes cover payments for day care services. NB this is not an audit looking at the collection of contributions from service users (which is Financial Assessments). This audit will look at arrangements to monitor and pay for agreed day care placements.	This review adds value though ensuring there are sound financial arrangements in place to establish that payments are made only for goods and services received.		Y	Y	15
	Community Adult Learning Disability Team (CALDT) Process and Governance Review	Review of process and arrangements within CALDT to ensure that assessments undertaken are robust, appropriate and well managed to ensure that adults with learning disabilities are placed in the most appropriate care for them (whether this be residential care or supported independent living arrangements).	This audit aims to add value by ensuring that placements to residential care are robust and appropriate and that they represent value for money. This review also ensures that vulnerable service users are receiving the right support.	Y	Y	Y	15
	Direct Payments - follow up review	Follow up review assessing progress against issues raised in previous (recent) audit work. This will be undertaken in conjunction with the Project Management Office.	This review aims to add value by ensuring that the lack of control and issues previously identified are addressed in an appropriate way and that control in this area has now been brought to a satisfactory level.		Y	Y	10

Directorate	Audit Project	Suggested Scope of proposed audit	Value Added by this work	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Learning and Opportunities	Social Mobility	To review the governance arrangements over the scheme and between the partners ensuring high standards of responsibility, accountability and delivery of outcomes.	This is a high profile scheme in a priority area under the Doncaster Growing Together plan. Delivery is important as well as ensuring best value is gained from the £8.75m funding allocated in this area.	Y	Y		15
	Schools of Concern	Targeted help and support at schools of concern to improve their governance or financial governance.	Improves governance and Financial Governance at specific schools.	Y		Y	21
	Primary School Audit	Undertake financial and governance review of a specified primary school. (Name withheld)	This review will improve the finance management and governance within the school which has problems identified in this area.		Y	Y	10
	Employment and Skills Funding Agency (ESFA) Contract for Adult, Family and Community Learning (AFCL) and Apprenticeships Review	The release of the annual Qualification Achievement Rate (QAR) identified that both the Apprenticeship cohort and the Education and Training (AFCL, Adult Education Budget) had fallen below the threshold for the required minimum standard. This creates a risk of grant clawback. This review will cover the contract management arrangements including the performance management processes and associated financial risks, including governance	To maximise the effectiveness of the contract ensuring best value is obtained from the grant funding and quality of delivery is maintained.	Y	Y	Y	10

Directorate	Audit Project	Suggested Scope of proposed audit	Value Added by this work	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Regeneration and Environment	Bus Service Operators Grant (2 claims)	Required grant sign off in order to progress the Bus Service Operators Grant (BSOG) claim.	Review and sign off of this grant is required as part of the grant terms and conditions. This work adds value by ensuring that grant monies can be claimed, this time from the Department of Transport.			Y	8
	Highways Grant	Review of grant expenditure in line with the terms and conditions of the grant and the sign off and certification of expenditure in line with grant requirements.	Review and sign off of this grant is required as part of the grant terms and conditions. This work adds value by ensuring that grant monies can be claimed.			Y	3
	Business Doncaster	A review of the arrangements in place within Business Doncaster for the management of loans and grants to companies setting up in the area from an anti-fraud perspective. This audit was deferred from 2017/18.	This review will ensure that the anti-fraud arrangements are robust enough to detect and deter fraud whilst at the same time ensuring that opportunities to maximise local growth are not stifled.	Y	Y	Y	15
	Metro Clean	Financial - maximising of income, ensuring income is all collected; ensuring anti-fraud controls are resilient for staff payments and ensuring that the ICT system feeding into payroll is robust.	This audit aims to ensure that income is collected and maximised. This audit also gives assurance on data quality and data protection.		Y	Y	15
	Emergency Planning	A review of the emergency planning function to ensure that response arrangements for borough wide emergencies remain robust.	This review ensures that the borough wide emergency planning initiatives are robust and suitable and that arrangements with partner organisations are in place to manage emergency situations.	Y	Y	Y	10

Directorate	Audit Project	Suggested Scope of proposed audit	Value Added by this work	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Regeneration and Environment	Public Buildings Maintenance (PBM) Review	A full review of the PBM function including financial and costing elements in order to make sure that the new system is appropriately set up and functioning and to make recommendations for improvement in functions to improve efficiency (both in operational processes and costing and billing processes). This audit was deferred from 2017/18 to allow the new system time to embed.	Aims to add value by ensuring income is maximised, ensuring financial recording / report is accurate for the final accounts and ensuring that any data quality issues are addressed within the new system both in terms of any migrated information and any new data arrangements.		Y	Y	21
	Stores and Public Buildings Maintenance	A full review of the operating of the Stores function including a review of stock handling and system usage for costing and stock control purposes. This audit was differed from 2017/18 to allow the new system time to embed.	This work adds value by ensuring that stocks are well controlled and that their delivery is effective and supports the delivery of other functions such as Highways, PBM and Street Scene efficiently.		Y	Y	15
	Fleet Management - Customer Charging	A review of customer charging within the new system covering both internal and external charges to clients for vehicle lease and repair and the administration of fuel charges within the new system.	Gives assurance on the reliability of the surplus funds on this account and assurance that customers are being billed accurately.		Y	Y	10
	Highways and Street Lighting	A new field based costing system SICLOPS is has been brought in to replace the use of the TASK/TOTAL system in Highways. This review will look at how the system is operating in practice to ensure that project costing and monitoring and therefore the associated customer billing, is robust and accurate and that income in this area is being maximised as a result.	This audit aims to add value by ensuring that changes introduced into this area are functioning well and are contributing to increased efficiency. This audit also adds value by ensuring that all costs are promptly tracked ad that income is being billed and collected efficiently.		Y	Y	21

				Standards Alignment			
Directorate	Audit Project	Suggested Scope of proposed audit	Value Added by this work	Governance	Risk Management	Control	Audit Days
Consultancy Work							
Corporate Resources	Data Quality	This piece of work will work alongside the newly developing Data Quality team to identify data quality issues through the development of assessments and consolation on system / process changes required to improve data quality. This piece of work will also input to the developing governance in this area.	This piece of work adds value by improving data quality and therefore improving business intelligence and the reliability of decisions made based on the Council's data.	Y	Y		21
Adults, Health and Wellbeing	Deprivation of Liberty Standards (DOLS) - DIPS Development	This review will look at new arrangements being put in place with in the DOLS Team to ensure that deprivation of liberty assessments are completed robustly and in a timely manner for all those entering residential care or having their liberty / freedoms curtailed due to health needs.	This review aims to add value by ensuring that those being deprived of their liberties in order to meet their care needs are being done legally in line with the Mental Capacity Act 2005.		Y	Y	10
	Joint Commissioning Review	Advice and consultancy into the review of joint commissioning arrangements between the CCG and the Council to ensure that as these arrangements are developed that they are fit for purpose and deliver best value.	Joint commissioning is pivotal to the effective delivery of Council services to ensure services delivered are fit for purpose and deliver best value.		Y	Y	10
	Doncaster Integrated People Solution (DIPS) - Advisory	Advice and support as required to service management / the DIPS team in the specification, procurement and implementation of the IT solution for Adults and Children’s’ services	This work adds value through our input into risk, control and governance issues surrounding the development of this major IT solution. This should help improve operations, data quality and data protection and enhance decision making.		Y	Y	21

Directorate	Audit Project	Suggested Scope of proposed audit	Value Added by this work	Standards Alignment			Audit Days
				Governance	Risk Management	Control	
Adults, Health and Wellbeing	Children's and Adult's Services - Governance Training and Awareness	Provision of training and awareness to staff within the directorates covering good governance and management practices, internal control, finance including fraud awareness. This would be delivered by other relevant teams within Corporate Resources e.g. Financial Management, Legal and Democratic Services etc. and co-ordinated with HR Organisational Development to track the courses and their completion / effectiveness.	Improving managements skills in these areas will help deliver better managed and controlled services			Y	5
Learning and Opportunities	School Governors Agenda	This time is to provide information, advice and support to the (school) Governors' Support Service to ensure audit and governance issues are consistently dealt with across all schools.	Improves Governance across schools.	Y		Y	8
<b>Follow-Up Work</b>							
	Follow-up						108
<b>Responsive Work</b>							
	Advice Provision						73
	Fraud Investigations						162
	Contingency						135





## Appendix B

The following areas were identified through the audit planning process as presenting risks to the effectiveness of the Council's governance, risk management or control arrangements. They have been excluded from the audit plan itself as they present lower risks than areas included in the plan. If any risk assessment changes, escalating the risk assessment in any of these areas, they will be re-considered for coverage in the plan. All areas will be reconsidered for audit coverage in 2019/20:

Directorate	Audit Project	Suggested Scope of proposed audit	Value Added by this work	Standards Alignment		
				Governance	Risk Management	Control
Adults, Health and Wellbeing	Residential care placement arrangements.	<i>This audit aims to assess the robustness of placement arrangements for adults in residential care placements and will concentrate on procedures and policies in place to identify suitable and cost effective placements are being sought.</i>	<i>This audit adds value by giving assurance over placement arrangements and their value for money.</i>		Y	Y
	Delayed Transfer of Care (DTOC) Process and Governance Review	<i>Review of the process and arrangements within the process for ensuring that individuals in hospital are transferred appropriately and at an appropriate time to other suitable accommodation.</i>	<i>Improvements in this area take pressure off vital health resources and this is an area subject to national monitoring.</i>		Y	Y
	Public Health - Tobacco Control Arrangements	<i>Assess Public Health arrangements over tobacco control within the authority through the use of a toolkit which assesses compliance with best national practice.</i>	<i>This review adds value through an independent assessment whether arrangements meet best national practice</i>			Y
	Mental Health Team	<i>Review of governance and performance arrangements within the team covering operational processes and activities including triage and case file recording</i>	<i>This review will ensure that service users needs are met and that resources are being used effectively</i>			

				Standards Alignment		
Directorate	Audit Project	Suggested Scope of proposed audit	Value Added by this work	Governance	Risk Management	Control
Adults, Health and Wellbeing	Day Centre – Transport Charge – Financial Administration Review	A financial administration review of the arrangements to cover day centre transport costs and recover monies / contributions from clients. This review will cover the systems and processes for day care transport.	This audit aims to ensure that income is collected and maximised.			Y
	New Build Library and Museum	A review of the governance and financial modelling of the new build library and museum development at Waterdale, ensuring effective governance models and a robust financial revenue model is in place for the service, post-2020, identifying any risks, gaps, and further considerations. This work should also understand and correspond with the commissioning of work in Q4 17-18.	This work provides assurance that this project will deliver the new build on time and on budget, and that the building delivered will be financially sustainable from the time of opening in 2020.		Y	Y
	Community Safety Service Delivery Model Review - Advisory	Support and assistance to the review providing advice over governance, risk and control issues faced by the project which seeks to identify and assess alternate models of community safety services.	This work adds value though helping shape better services for the future.		Y	Y
	Day Care service Delivery Model Review - Advisory	Support and assistance to the review providing advice over governance, risk and control issues faced by the project which seeks to identify and assess alternate models of day care services	This work adds value though helping shape better services for the future		Y	Y
	Leisure Services Transfer Arrangement	Review of management and governance arrangements within the service prior to its transfer to Public Health.	This review ensures the services are well managed and that grant funding is appropriately managed.	Y		Y

				Standards Alignment		
Directorate	Audit Project	Suggested Scope of proposed audit	Value Added by this work	Governance	Risk Management	Control
Learning and Opportunities	L & O -CYP Functional Review Evaluation	Evaluation of the outcomes of the L & O – CYP Directorate Functional Review undertaken in 2017/18 in terms of its efficiency and effectiveness and the value added through the review, identifying any opportunities for improvement	These types of reviews are important to realign services to best meet the Council's current and future needs. They require significant resources and have major impacts on the organisation and the people affected by them both within the council and to service users. Internal Audit can provide an independent and objective review to identify any improvements to reviews of this nature their application in future reviews		Y	Y
Corporate Resources	Partnership Governance Compliance	A review of the new partnership governance arrangements and their work in practice to ensure that these are being complied with.	This adds value by ensuring that the partnership arrangements are working properly and are delivering the governance that was outlined.			Y
	Coroners Services	A financial and anti-fraud review of the coroners service.	This piece of work would add value by providing assurance over financial administration, information governance and over controls surrounding the proper management and issuing of death certificates as an anti-fraud measure.		Y	Y

				Standards Alignment		
Directorate	Audit Project	Suggested Scope of proposed audit	Value Added by this work	Governance	Risk Management	Control
Regeneration and Environment	Building Control Financial Administration Review	A financial administration review of income management from building control activities. This will include a review of the data protection / information management practices within the team in line with corporate priorities.	This audit aims to ensure that monies due to the authority are being received and that data is being properly protected.		Y	Y
	Pool car and fleet vehicle sales	A financial review of the processes to dispose of Council vehicles after usage.	This audit aims to add value by ensuring that income from these sources is maximised and that assets in use are appropriate accounted for and safeguarded. This audit also adds value by ensuring that these sales and decisions are free from fraud and error.		Y	Y