



**Doncaster
Council**

Internal Audit Plan 2020/21

1. PURPOSE

1.1 This document provides details of the Internal Audit annual plan for 2020/21 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 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 original plan was drafted before the crisis became apparent. The plan now reflects the work of the audit team:
- During the response period,
 - Action taken to understand the impact of the Covid-19 pandemic on the Council's services from an Internal Audit perspective including setting aside resources to assess these and undertake any work required and
 - Other planned work for the team for the remainder of the year.
- 1.5 Like many other services within the Council, we have been severely disrupted during the Covid-19 situation. During the period on March to June we have been supporting various cells and other council services directly whilst only carrying out minimal work on our routine audits. Some examples of this work are supporting the work of the Finance and Procurement, Communities, Excess Deaths and Data cells. We also had our staff working on or were trained to deliver if required, Customer Services Helpline, Registrars, Alarm Receiving Centre and Telecare Services. The Internal Audit Standards Advisory Board have recently confirmed that it was in keeping for Internal Auditors to have been carrying out such work in that it :

- Protected the organisation's ongoing service delivery capacity including new ways of working
- Applied Anti Fraud and corruption measures
- Provided real-time advice, insight, and assurance and
- Perform real-time risk based work

- 1.6 We are now working with the Policy, Insight and Change Unit to understand where any key changes have and are taking place so we can assess these from an audit perspective, alongside changes that we are already aware of through our ongoing work and our position within the organisation. This will ensure that audit resources continue to be targeted to reviewing the highest risks to the council. There is a significant amount of time in this plan for this which will be broken down into discrete parcels of work to be delivered and reported upon.
- 1.7 The plan will continue to be reviewed in full and on an ongoing basis when it is appropriate to do. Any significant 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. Further detail is set out in section 8 of this report.
- 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 service and best practice advice during the set-up of new systems or processes or during significant changes to existing systems or processes to ensure that internal control environments are appropriate. 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 agreed audit recommendations are implemented by management to address identified weaknesses (follow-up work)

4. CONSTRUCTING THE AUDIT PLAN

- 4.1 This plan has been prepared in line with the UK Public Sector Internal Audit Standards (UKPSIAS). It is a risk based plan that has been compiled through undertaking a comprehensive 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: -



- 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. This is known as the audit universe. An explanation of the audit universe and planning process and the strategy and principles underpinning the revisions to the plan as a result of the Covid-19 pandemic was provided to the Audit Committee prior to its meeting in June 2020. This enabled the Committee to understand the full universe subject to risk assessment and how the plan is constructed from the original risk assessment and the significant changes following that. This further allowed them the opportunity to raise areas of concern from their perspective to consider as part of the planning and ongoing review 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. This situation has been exacerbated even more as a result of the Covid-19 pandemic. As a result, needs were ranked with a priority rating and those audits / projects that added lower overall value to the Council as agreed with the relevant Directors were excluded from the plan as usual. The audits identified for potential audit attention and not covered in the plan are included in Appendix B. Appendix B now also includes a further 21 planned pieces of work from the original plan that have been assessed as lower risk or able to be deferred until a later year in order to create time for Covid related issues.
- 4.7 An increased contingency has been allowed for within the plan to deal with new and emerging risks and issues and an increased 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. This has historically been an unlikely scenario.

4.8 The risk assessment process used to identify items for the audit plan originally considered:-

- The Borough Strategy, the Corporate Plan, Doncaster Growing Together and associated outcomes and objectives;
- The Council's Annual Governance Statement
- 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.

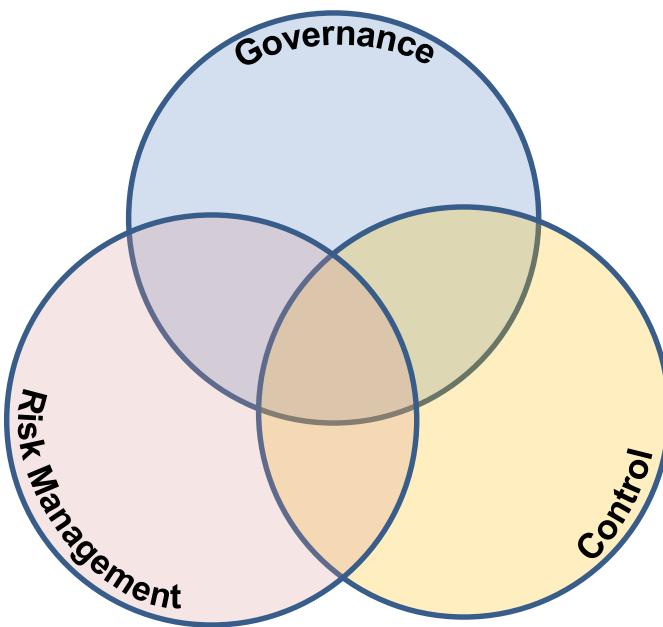
4.9 We then further factored into the plan

- The work of the team undertaken in the months of March, April, May in the midst of the prepare and respond phase of the pandemic
- An allowance for further support directly to the Council in the response and recover phase
- An allowance of time to understand where any key changes have and are taking place so we can assess these from an audit perspective, alongside changes that we are already aware of through our ongoing work and position within the organisation. This will ensure that audit resources continue to be targeted to reviewing the highest risks to the council
- Increased allowances as stated above for contingency and investigative work due to the heightened risk of fraud in times of crisis and change

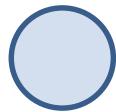
- Resources within the team adjusted due to limited leave having been taken and an increased allowance for sickness although currently no additional sickness has been experienced in the team
- A reduction in the level of planned routine audit work to take into account the above factors as noted in paragraph 4.6 above.

4.10 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.

4.11 Visually this mix can be represented as follows:



4.12 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.

4.12 When the work set out in the plan is analysed against the 3 elements of risk governance and control, it demonstrates there is coverage against all three elements on a basis reasonably consistent with previous years. The level of pure control work is below 10%. This demonstrates that only a small amount of the team's work is delivering traditional control type work which is also known as regularity or compliance work. Instead, the majority of the teams work is spent on protecting the Council in times of crisis and responding to these times and then through adding value through considering risk and governance and so meeting the expectations of a modern internal audit service even in these unprecedented times.

5. Audit Resources

- 5.1 The level of audit resource has slightly fallen from 9.0 FTEs in 2020/21 to 8.61 FTEs in 2020/21. The Head of Internal Audit will be assessing the structure of the team against the needs of the Council in the near future to ensure the team are appropriately resourced to deliver its services to the Council, St Leger Homes and other partner organisations.
- 5.2 Our resource calculations are broken down as follows:

	2018/19	2019/20	2020/21
Gross Days	2097	2413	2242
Less: Annual and statutory leave	336	384	364
Special leave (Including maternity))	13	20	139
Unpaid leave	15	15	12
Election leave	3	10	0
Available days:	1731	1984	1727
Less: Sickness	53	60	64
Service development and improvement	32	31	48
Professional training and CPD	121	199	79

Management and supervision	163	151	163
Administration and support	16	18	21
Planned Days	1345	1525	1352

6. SUMMARY OF THE DRAFT AUDIT PLAN

6.1 The proposed audit plan can be summarised as follows:

2019/20 Audit Plan

2020/21 Audit Plan

Breakdown of the Plan By Type of Work

	Days	Plan %
Assurance Work	967	63.0%
Consultancy Work	87	5.7%
Responsive Work*	349	22.7%
Followup Work	132	8.6%
<i>Total</i>	1535	100%

	Days	Plan %
Assurance Work	729	53.9%
Consultancy Work	61	4.5%
Responsive Work*	475	35.1%
Followup Work	87	6.5%
<i>Total</i>	1352	100%

*Responsive work includes time set aside to deal with in year identified issues, an allowance to give proactive advice where needed and an allowance for contingency items.

Breakdown of Assurance and Consultancy Work by Directorate (Excluding ongoing work)

Days	%	Directorate	Days	%
195	18.7%	Adults, Health and Wellbeing	51	6.5%
211	20.3%	Corporate Resources	243	30.8%
95	9.2%	Learning and Opportunities	62	7.8%
122	11.7%	Economy and Environment	29	3.7%
419	40.2%	Council Wide	405	51.2%

7. FURTHER FACTORS IN PRODUCING THE PLAN

7.1 Key factors taken into consideration include:

- a. There has been a continued improvement in governance in 2019/20, as can be seen in the Annual Governance Statement (AGS). This is reflected in the audit plan in that

it is anticipated that less time will be spent supporting management in improving problematic services so more resources can be diverted to assurance work which is what happened in 2019/20.

- b. The plan reflects closer working arrangements with Financial Management, Performance, Insight and Change and other appropriate teams to support a more collaborative approach and maximise the value added from each audit.
- c. The amount of time set aside for responsive work has been heavily increased due to the Covid-19 pandemic reflecting work done in the respond phase and in anticipation of further work in the recovery phase. A key aspect of our work this year is in reviewing past current and ongoing changes to our Council services as a result of the Covid-19 pandemic to ensure we have sound systems going forward. As stated every year, the actual level of responsive work cannot be accurately predicted and this stands even more so this year. Should this level of resource need to be increased, then audits shall be removed from the plan and conversely if this level of resource is not required, further planned audits will be added from the reserve list of audits as is our established practice.
- d. Similar levels of time have been allowed for consultancy based work where there has been a high demand 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.

7.2 This impacted on planned work within the Directorates is set out below but it should be noted that this will further change when the plan has been updated to identify parcels of audit work linked to changes due to COVID-19;:

- a. Less time has been allocated again in Adults, Health and Wellbeing for routine audits in 2020/21 as was the case in 2019/20 as a result of continued improvements made within the directorate during the year. This is consistent with the evaluation of improved governance, risk and control arrangements now in place. The Covid-19 pandemic is going to greatly impact on this directorate and we will need to balance our audit support against the practicalities of doing so with services that are in extreme demand.

- b. The amount of time allocated to Corporate Resources is higher due to a deeper level of audit need in the core financial systems after lighter touch audits in previous years. We do have a high historical level of assurance in these areas which we might have to place reliance on should we not be able to undertake the deeper level of audits originally planned for. We also planned for development time to design more effective testing in these areas using data analytics. We will have to review and assess this going forward, balancing resources against competing priorities.
- c. A lower level of coverage is planned to be delivered for Economy and Environment as a result of our detailed risk assessments.
- d. A slightly lower level of actual coverage is planned to be delivered in Learning and opportunities than last year. The relatively low level of coverage continues to reflect the diminishing audit universe here which is caused by the transfer of local authority schools to academies and less direct services.

- 7.3 The audit planning process includes review of all service areas and key processes across the Council. The risk assessment involved in this review culminates in the production of a long list of risks potentially subject to audit. The list was reduced through discussions with management about items that may be given lower priority. This list has subsequently been further amended following our first assessment of the impact of the Covid-19 pandemic. A list of the items included in the long list but excluded from the initial audit plan is included in Appendix B within the attached report
- 7.4 Our audit planning has always involved the regular review of the plan and this is needed this year more than ever. The plan at this stage is still very subjective dealing with many unknown factors and as such it is important to understand the principles, strategies and constraints associated with the production of the plan.
- 7.5 The plan is an important element for the Head of Internal Audit to arrive at his opinion on the adequacy of the Council's risk, governance and control arrangements. Whilst audit resources have been used in a different way in the first few weeks of the year as summarised above, there has been assurance gained over these arrangements that have been subjected to maximum stress because of the pandemic and this is reassuring. These arrangements will be subject to more full and formal review and consideration during the

financial year. This is done when the 2019/20 Annual Governance Statement is reviewed and revised as required to reflect the impact of the pandemic when approved alongside the Statement of Accounts, currently scheduled for the October meeting of the Audit Committee. It will also be done when the 2020/21 Annual Governance Statement is drafted and considered alongside the Head of Internal Audit Opinion for 2020/21. There are also embedded and ongoing arrangements within the Council such as the quarterly reporting processes which form part of our risk governance and control arrangement.

- 7.6 As has been explained above, the plan has had a considerable reprioritisation to assess areas of greatest risk and where core assurance is required. Additionally, services are and will be using technology to work smarter and more efficiently which also includes the Internal Audit team.
- 7.7 Accordingly, with the assurance from the year to date in managing with the pandemic, the ongoing assessment of risk and reprioritisation of the audit plan, the Head of Internal Audit considers that sufficient internal audit work will be able to be delivered alongside the other factors that are taken into account when arriving at his annual opinion on the Council's, risk, governance and control arrangements. There are many caveats associated with this opinion made at this point in time, which are as far ranging as the impact of a second spike of the pandemic, central government funding and more local issues such as an unmanageable demand for audit support in investigating irregularities. These and other factors will be under constant review and any concerns will be raised with management and reported accordingly to the Audit Committee.

8 Audit Charter and Strategy

- 8.1 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.
- 8.2 The Charter and Strategy are reviewed on an ongoing basis and formally considered each year for any revisions / updates required. A full review was carried out last year and the revised Charter and Strategy reported to the Audit Committee in June 2019 following

updated guidance from CIPFA. The review due in 2020 is not anticipated to result in any significant changes from a normal provision of an audit service but will reflect any changes needed brought about as a result of the Covid-19 pandemic.

9 Quality Assurance and Improvement Programme (QAIP)

- 9.1 All 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.
- 9.2 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 “Generally Conformed” with the Audit Standards (General Conformance is the highest level of accreditation possible).
 - Members of the Audit Committee were consulted in January 2020 regarding the next peer review and they agreed for the Head of Internal Audit from Rotherham Council to

lead on an external assessment of the Doncaster team in late 2021 as part of triparty arrangements between Calderdale, Rotherham and Doncaster Council's Internal Audit Services. The plan currently allows for these assessment to take place but the timings of these will be reviewed in light of the Covid-19 pandemic when the impact it has had on the three authorities involved is a little clearer.

Appendix A – The Annual Internal Audit Plan

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment			Quarter
				Governance	Risk Management	Control	
	Audits in progress at the beginning of the year.	This represents the time required to complete audits that were already in progress at the beginning of the financial year.	Not applicable				Q1 - 3
Council Wide – 405 days - 51.2% of Planned assurance and consultancy work – 30% of Planned days							
Corporate Items	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			Q1 - 2
Corporate Items	Anti-Fraud, Bribery and Corruption Framework Review	A review of the Council's Anti-Fraud, Bribery and Corruption Framework in line with the new Fighting Fraud and Corruption Locally Guidance released in March 2020.	This review aims to add value by ensuring that the Council's response to bribery and corruption remains steadfast and in line with best practice.	Y			Q1 - 2

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment			Quarter
				Governance	Risk Management	Control	
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 meeting.	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			Q1 to Q4
Corporate Items	Cash Handling Anti-Fraud Monitoring	Whilst cash levels in the Council continue to diminish, establishments, schools and some departments need to use cash in their day-to-day activities. This project performs analytics on cash amounts received in these establishments and monitors payment delays in an attempt to detect fraud and error.	This piece of work adds value by giving assurance over cash collected at establishments ensuring that anomalies are detected and explained promptly to prevent and detect fraud and error.		Y	Y	Q1 to Q4
Corporate Items	Continual Analytics - Payroll to Creditor Matching	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 possible fraud or collusion i.e. criminal acts and wasted public funds as well as ensuring legislative compliance.		Y	Y	Q1 to Q4

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment			Quarter
				Governance	Risk Management	Control	
Corporate Items	National Fraud Initiative	Participation and reporting against the National Fraud Initiative as required. This will involve the review and investigation of potential fraudulent or concerning data matches as provided by the Cabinet Office.	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	Y	Q3 to Q4
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	Y	Q1 to Q4
Corporate Item	Mosaic - Post Implementation Review	To undertake a post implementation review of the Mosaic system in order to evaluate that the overall project objectives were met and to evaluate if system changes have improved practices and productivity.	The review will aim to add value by providing assurance on the new Mosaic system within Adults Health and Wellbeing.		Y	Y	Q3
Corporate Items	External Auditor 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			Q1 to Q4
Corporate Items	Income Management Project Support	Contributing to the Income Management Project Group through attending meetings and reviewing documentation and project progress.	This aims to add value by ensuring that the Council maximises its income from all income sources though ensuring all income due is properly accounted for through sounds and timely reconciliation processes.		Y	Y	Q1 to Q4

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment			Quarter
				Governance	Risk Management	Control	
Corporate Items	Peer Review - Calderdale	A review of the compliance of Calderdale's Internal Audit Services in line with the UK Public Sector Internal Audit Standards. All internal audit teams in councils are required to have an assessment of their compliance with professional standards on a rolling basis. Doncaster Council, along with similar local authorities, fulfils this requirement through peer reviews. The peer review of Doncaster Council's Internal Audit team will be undertaken in 21/22.	This review aims to add value by fulfilling professional standard requirements for a formal review of internal audit compliance with standards on a reciprocal basis, thereby minimising the costs for the Councils involved	Y			Q3
Corporate Items	Troubled Families Grant	Audit of Doncaster and associated partners Troubled Families Grant Claim (12 claims).	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 regard. Certification enables the Council to secure government grant funding.			Y	Q1 - 4
Corporate Items	Stronger Families - Phase 3 Arrangements	This review will work with the Council departments and external partners and agencies to ensure that arrangements are in place to capture and monitor required data and improvements necessary to participate in the governments Stronger Families Phase 3 project.	This review aims to add value by ensuring that the Council has the necessary arrangements in place to participate in the programme and claim payments by results as dictated by the grant conditions.	Y	Y	Y	Q4

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment			Quarter
				Governance	Risk Management	Control	
Corporate Items	UK Public Sector Internal Audit Internal Review	A self-assessment review of Doncaster Council Internal Audit Services as part of our rolling programme of assurance against our own Public Sector Internal Audit Standards.	This review is an internal review and aims to add value by ensuring that we, Internal Audit, remain compliant with our professional standards and any changes in them and in readiness for our external assessment in 21/22		Y	Y	Q3 to Q4
Corporate Items	Localities Governance Arrangements	This piece of work will involve working with, and assisting management, to develop and embed effective governance arrangements for the localities model in order to ensure that processes are successfully developed and established.	This review aims to add value by working with management to ensure that effective process and governance arrangements are in place to deliver the localities model.	Y			Q4
Corporate Items	Drainage Boards	Providing general or specific support as required by the Council in supporting good governance arrangements at its Internal Drainage Boards.	This support adds value in improving governance arrangements at a local, regional and national level.	Y			Q1 to Q4
Corporate Items	Major Projects - Governance Overview	A review of the governance arrangements surrounding major investment projects in the Council.	This review aims to add value by ensuring that sound governance arrangements are in place and are properly safeguarding major projects that the Council undertakes.	Y			Q3 to Q4

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment			Quarter
				Governance	Risk Management	Control	
Adults Health and Wellbeing – 51 days - 6.5% of Planned assurance and consultancy work – 3.8% of Planned days							
Adults Health and Wellbeing	Adults Fees and Charges Changes	New fees and charges for many adults' services are being introduced in 2020/21. This piece of work will provide advice and consultancy to those areas rolling out the charges to ensure that they are robustly delivered and that any associated risks are well managed.	This review aims to add value by delivering timely advice to ensure risks are managed and finances are protected.	Y	Y		Q1 to Q4
Adults Health and Wellbeing	Direct Payments - Costs Working Group	This audit will involve providing advice and guidance to the Direct Payments working group. This group has been stepped up to undertake a deep dive into increasing package costs.	This piece of work adds value by providing independent advice and input to the working group.	Y		Y	Q3 to Q4
Adults Health and Wellbeing	Domestic Violence	A review of the process and arrangements in the domestic abuse service to ensure that arrangements are robust, appropriate and well managed to ensure that vulnerable adults are safeguarded.	The review will aim to add value by providing assurance that domestic abuse adults are adequately protected and safeguarded throughout the process.	Y	Y	Y	Q2

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment			Quarter
				Governance	Risk Management	Control	
Adults Health and Wellbeing	Liberty Protection Safeguards	This piece of work will involve being involved with the regional steering group for Doncaster to provide advice and guidance where needed.	The work will aim to add value by providing an independent overview and advice and guidance on the requirements of the LA's future role with regards to Deprivation of Liberty Standards assessments.	Y	Y		Q3 to Q4
Adults Health and Wellbeing	Safeguarding (Adults)	A review of the process and arrangements for adult safeguarding to ensure that arrangements are robust, appropriate and well managed to ensure that vulnerable adults are appropriately safeguarded.	The review will aim to add value by providing assurance that vulnerable adults are adequately safeguarded throughout the process (concern to enquiry) in compliance with the requirements of the Care Act.		Y	Y	Q2 to Q3
Corporate Resources – 243 days - 30.8% of Planned assurance and consultancy work – 18% of Planned days							
Corporate Resources	Corporate Information Governance	This review will look at the central information governance arrangements that are in place	This audit aims to add value by ensuring that there are robust processes in place for managing information governance across the Council.	Y	Y	Y	Q1 - 2
Corporate Resources	Bus Service Operators Grant (June Claim)	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 the grant monies can be claimed from the Department of Transport.			Y	Q1

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment			Quarter
				Governance	Risk Management	Control	
Corporate Resources	Bus Service Operators Grant (December Claim)	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 the grant monies can be claimed from the Department of Transport.			Y	Q3
Corporate Resources	Core Financial Processes - Accounts Receivable	A data analytical review of the system will be undertaken as a test audit to move to continual audit monitoring of financial systems rather than year-end financial reviews supported by sampled transactional testing.	This review aims to add value by ensuring that debtor recovery arrangements remain robust and aims to add insight into the system and the use of it by departments. The results of this audit will be used to inform our work on the development of continual real time auditing techniques.		Y	Y	Q3 to Q4
Corporate Resources	Core Financial Processes - Benefits	A Key Control review of the handling of Housing Benefits will be undertaken in 2020/21. A High Level Audit Assessment was completed on this system in 2019/20.	This review aims to add value by ensuring that housing benefits arrangements remain robust following the potential current changes. This audit is an annual audit due to the large volume and value of expenditure that goes through the system.		Y	Y	Q3 to Q4
Corporate Resources	Core Financial Processes - Business Rates	A Key Control review of the handling and collection of business rates and associated exemptions will be undertaken in 2020/21. A mid-level review was carried out in 2019/20.	This audit aims to add value by ensuring that Business Rates 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	Q4

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment			Quarter
				Governance	Risk Management	Control	
Corporate Resources	Core Financial Processes - Cash Book	This will be a Key Control review for 2020/21. This service was assessed by reliance being placed on departmental testing undertaken during 2019/20 and review of a number of key controls.	This review aims to add value by ensuring that the cashbook process remains 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	Q3
Corporate Resources	Core Financial Processes - Council Tax	A full audit review of Council Tax billing and collection processes will be undertaken in 2020/21. A High Level Audit Assessment was completed in 2019/20.	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	Q4
Corporate Resources	Core Financial Processes - Housing Rents	A review of the processes for collecting and administering housing rent to ensure that monies are collected and are correctly accounted for. This system will be a new system in 20/21 so this will be a detailed review.	This audit aims to add value by ensuring that financial processes are robust.	Y	Y	Y	Q3 to Q4
Corporate Resources	Core Financial Processes - Treasury Management	A full audit review of the management of cash held in the bank and loans and investments will be undertaken in 2020/21. A high-level review was undertaken in 2019/20.	The review aims to add value by ensuring that Council's money is properly safeguarded and accounted for.		Y	Y	Q3

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment			Quarter
				Governance	Risk Management	Control	
Corporate Resources	Corporate Data Quality Strategy	This piece of work will involve working with the Policy, Insight and Change Team to contribute to and assess the Data Quality Self Assessments. Where there are areas of risk, additional advice time (or where necessary an additional audit) will be invested to work with the Data Quality Team to improve data quality where necessary.	This audit aims to add value by contributing to data quality improvements throughout the Council.	Y			Q1 to Q3
Corporate Resources	Customer, Digital and ICT Reviews (3 Reviews)	A risk assessment is currently underway using external resources. This project will look at one of the risks identified from that assessment. This project description will be updated as this information becomes available and before Audit Committee.	This audit aims to add value by giving assurance over key central ICT governance risk that support the Council in all of its operations and processes.	Y	Y	Y	Q2 to Q4
Corporate Resources	Blue Badge Implementation Grant 31/3936	A review of grant expenditure in line with the terms and conditions of the grant issued by the Government to support Councils with additional implementation costs associated with the change in Blue Badge criteria.	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	Q1 to Q2

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment			Quarter
				Governance	Risk Management	Control	
Corporate Resources	Fixed Assets and Depreciation Charges	A new fixed assets system dealing with depreciation calculations has been set up within ERP for the use with the final accounts. The system represents a substantial change in processes, which have been previously based on spreadsheets. This review will look at the data migration arrangements, system usage and 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	Q3
Corporate Resources	Homes and Communities Agency Grant (HCA)	Grant audit and certification of the Homes and Communities Agency grant received on a reciprocal basis with other authorities in the area.	This is a grant audit and is part of the grant terms and conditions. Without this review, grant monies are at risk of being reclaimed.			Y	Q2
Corporate Resources	Local Financial 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 that are not subject to an audit review in the current year to give assurance over financial transaction processing as a whole. This maximises the value we add.			Y	Q3
Corporate Resources	Property Flood Resilience Support Scheme	A nationwide scheme launched by DEFRA has been established (the Property Flood Resilience Recovery Support Scheme), to help those hit by flooding in the area.	This audit will review and sign off the grant usage to enable monies to be claimed from DEFRA.			Y	Q4

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment			Quarter
				Governance	Risk Management	Control	
Corporate Resources	Password and User Account Management	The audit will ensure that the process and procedures that are in place for the creating, amending and deleting members of staff access are effective. A process called SLAM was introduced in January 2020 meaning one form needs to be completed and then sent to all departments for action. This audit will review these processes to ensure that they are robust and are adequately functioning for all members of staff (including agency and temporary staff).	This audit will add value by giving assurance that access to systems and buildings is appropriate in order to safeguard systems and protect data.		Y	Y	Q3
Corporate Resources	Payroll System Implementation Working Group	This piece of work will contribute to the Payroll System Implementation Working Group by attending meetings and reviewing progress made.	This work aims to add value by ensuring that Payroll system operates efficiently and effectively.		Y		Q1 to Q4
Corporate Resources	Devolved Localities Budgets	The Council intends to introduce Devolved Localities Budgets from May 2020. These budgets will allow ward members to fund initiatives in their area. This support work will look at the governance arrangements being put in place to manage this process and funds that it administers.	This support work aims to add value by ensuring that monies used in budgets are properly administered and that the scheme is protected from fraud.	Y	Y		Q1 to Q4

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment			Quarter
				Governance	Risk Management	Control	
Economy and Environment – 29 days - 3.7% of Planned assurance and consultancy work – 2.1% of Planned days							
Economy and Environment	Cleaner Greener Service Improvement Support	This audit will review the service provision and performance management arrangements to make improvements to the service.	This audit aims to add value by ensuring that performance management arrangements are robust enough to be able to identify any deficiencies in service provision so that appropriate and timely management action can be taken to rectify the situation.	Y			Q1 to Q4
Economy and Environment	Corporate Landlord Leases	Working in conjunction with Financial Management, this review will ensure leases are accurately accounted for in the authorities accounts and there are appropriate controls in the system recorded leases.	This review provides assurance to the external auditor over lease accounting arrangements.		Y	Y	Q1
Economy and Environment	Trading Standards and Food and Animal Safety Follow Up	A formal follow-up of outstanding improvement actions within Trading Standards.	Maximisation of service improvements and hence benefit is obtained from previous review work undertaken in this area.		Y	Y	Q2 to Q3
Economy and Environment	Highways Grants - No 31/3693, No.31/3221 and No.31/3222	A 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. These 3 grants are interrelated and will be audited as one block.	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	Q1 to Q2
Economy and Environment	SCRIF	Ensure all financial risks attached to SCRIF funded projects are appropriately managed	Ensures the council obtains the most benefit possible from available funding..	Y			Q2 to Q3

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment			Quarter
				Governance	Risk Management	Control	
Learning and Opportunities – 62 days – 7.8% of Planned assurance and consultancy work – 4.6% of Planned days							
Learning and Opportunities	Big Picture Learning Governance Review	This audit will involve the undertaking of a review of the governance arrangements for Big Picture Learning.	This review aims to add value by providing an independent review of governance arrangements and ensuring that these are properly set up and are effective.	Y			Q2
Learning and Opportunities	Big Picture Learning Grant	This will assist with the verification of the outcome evidence validation process in order for funds to be released via claims submitted.	The review and verification of the claims helps to ensure that funds are only released as per contracted outcomes.		Y		Q1 to Q4
Learning and Opportunities	Children Absent From School	This audit will be a governance review. This will include reviewing the processes for tracking children absent from school and testing processes that are in operation.	This piece of work adds value by providing an independent assurance that systems are well defined, operating well and are embedded within processes that help to ensure children are adequately safeguarded.	Y	Y		Q2
Learning and Opportunities	Safeguarding	This audit will review the safeguarding processes in place to ensure that there are effective governance arrangements in operation. This will involve reviewing both the internal and external processes the Council has in place to protect children and young people in order to ensure that Section 175 of the 2002 Education Act is complied with.	This review aims to add value by ensuring that there are effective processes in place to adequately safeguard and promote the welfare of children.	Y	Y	Y	Q2

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment			Quarter
				Governance	Risk Management	Control	
Learning and Opportunities	Special Educational Needs Placements	This audit will review the SEND placement process focusing on funding streams, the decision making process and the timeliness and quality of placements.. .	This audit will add value by providing assurance that there are sound arrangements in place for SEND placements and their associated costs.		Y	Y	Q3
Learning and Opportunities	Heritage Services - Arts and Culture	This piece of work will involve reviewing the internal relationships of the services and ensuring there are effective governance arrangements in place.	This review aims to add value by ensuring that the services are working well and effective governance arrangements are in place.	Y			Q2
Schools	School Governance	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	This piece of work aims to add value by improving governance across schools by sharing good practice and governance insights.	Y	Y		Q3 to Q4
Schools	Schools Financial Value Standard - Self Assessment Frameworks	This will involve undertaking an independent review of the School's SFVS returns to ensure they are adequately completed.	This review will aim to add value by providing assurance that schools are complying with the SFVS requirements.			Y	Q1 to Q2
Advice– 52 days – 3.8% of Plan							
	Advice	General support and advice as requested on an ad hoc basis on risk governance and control issues	Assists management to deliver better services adding value to the organisation				Q1-4

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment			Quarter
				Governance	Risk Management	Control	
Fraud Investigation – 89 days – 6.6% of Plan							
	Fraud Investigations	An allowance for investigative work as and when required	This helps discharge the Section 151 Officer's responsibilities, prevents further losses of monies and protects the Council's reputation.				Q1-4
Covid-19 related work– 224 days – 16.6% of Plan							
Covid19	Council-wide Responsive support work on cells and departments	<p>Emergency response work including specialist advice and support undertaken by the team during the response period and into recovery.</p> <p>Work undertaken to assess impact of changes to Council services as a result of Covid-19.</p> <p>This will identify discrete parcels of work of varying size to be delivered and set out in future reports to management and the Audit Committee</p>	Enhance and protect organisational value in an emergency and further work provides assurance on risk, governance and control arrangement contributing to Annual Governance Statement and Annual opinion of Head of Internal Audit				Q1-4

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment			Quarter
				Governance	Risk Management	Control	
Contingency - 110 days – 8.1% of Plan							
	Contingency	An allowance of time for reviews of new and emerging issues that arise during the year	Provided assurance to managers on emerging issues that are deemed important				
Follow up work – 87 days – 6.4% of Plan							
Corporate Items	Follow Up of Outstanding Recommendations	Review and assessment of the implementation of previously agreed recommendations.	Adds value by ensuring working towards mitigating previously identified risks.				Q1-4

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 2020/21 plan. All areas will additionally be reconsidered for audit coverage in 2021/22:

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment		
				Governance	Risk Management	Control
Corporate Items	Mosaic – Pre Implementation Review	This review would have reviewed the controls being put in place to ensure that data has been properly migrated to Mosaic and that the processes surrounding payments to be made from the system are sound.	This review would have added value by ensuring that proposed financial processes within the new Mosaic System are robust.		Y	Y
Adults, Health and Wellbeing	CCTV Monitoring	This piece of work would have independently review the Council's revised CCTV Policy ahead of the Council applying for CCTV accreditation by the Surveillance Commissioner.	The review would have aimed to add value by providing an independent assurance that the revised CCTV policy and proposed arrangements in place are effective.	Y		
Adults, Health and Wellbeing	Technology Enabled Independence	This would have involved providing an oversight role for the technology enabled independence project to ensure it will be delivered within time in order for the identified savings to be achieved.	This oversight role would have added value by providing an independent assurance that the potential savings arising from the implementation of the technology enabled independence project are realistic and can be achieved.		Y	

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment		
				Governance	Risk Management	Control
Adults, Health and Wellbeing	Continuing Health Care Payments	This audit would have reviewed the revised administration of Continuing Health Care payments with the Clinical Commissioning Group process to ensure that they are being applied as prescribed and that the system is operating well.	This review would have added value by ensuring there are sound processes in place over Continuing Health Care Payments..		Y	Y
Adults, Health and Wellbeing	Use of Public Health Funding	This audit would have reviewed the use of public health funds – how the grant and wider determinants fund is being used, ensuring they are being applied as prescribed and that the system is operating well	This review would have added value by ensuring there are sound systems and processes in place over public health funds.		Y	Y
Adults, Health and Wellbeing	Better Care Fund	This audit would have reviewed the use of Better Care Fund monies, ensuring they are being applied as prescribed and that the system is operating well	This review would have added value by ensuring there are sound systems and processes in place over Better Care Fund monies		Y	Y
Adults, Health and Wellbeing	Building Community Capacity	This piece of work would have been undertaken as an oversight role designed to evaluate the impact that the community investment programme is having on building community capacity. This would have involved reviewing the grant monitoring framework to ensure that grant conditions are being adequately monitored and met to ensure that there are adequate arrangements in place for those community groups that have not met their grant conditions (which therefore means the community value the project was designed to add are lost).	This piece of work aimed to add value by ensuring that the community investment programme is having a positive impact on building community capacity and ultimately reducing the demand for council services with service users not having to enter them as early or at all.		Y	

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment		
				Governance	Risk Management	Control
Adults, Health and Wellbeing	Occupational Therapy Services	This review would see a high level review of the Occupational Therapy management controls in place and also a review of the equipment contract controls in place.	This piece of work aimed to add value by providing an independent assurance on the high level management controls operating within the Occupational Therapy service.		Y	Y
Adults, Health and Wellbeing	Working Age Adults Review	This piece of work would have taken an oversight role on the working age adults deep dive review that is currently being undertaken.	This piece of work aimed to add value by providing an independent oversight role to the review ensuring transformational changes achieved including meeting saving targets.		Y	
Adults, Health and Wellbeing	Positive Steps and STEPS Assessments	This was a proposed audit of the Positive Steps service to ensure that processes are adequate and that the right service users are being referred to the service correctly and on time and to minimise time being wasted and inefficiencies.	This review would have added value by ensuring that there are effective referral processes in place ensuring service users are referred to the correct service area and time wasted from incorrect referrals is minimised and that internal processes were efficient and effective.		Y	Y
Adults, Health and Wellbeing	Adults Future Operating Models	This piece of work will involve undertaking an oversight role on the future operating models for Adults Health and Wellbeing to ensure these are being worked up and delivered as intended with the identified saving being on track/achieved.	This piece of work aims to add value by providing an independent oversight role to the review.		Y	
Adults, Health and Wellbeing	Aids and Adaptations Process Review	This audit would have looked at the approval processes in place for aids and adaptations, including the panel decision process and approval levels to ensure they are appropriate and reasonable and the service is functioning adequately.	This review aimed to add value by ensuring that the decision and approval process for aids and adaptations are robust and decisions are made efficiently and effectively, thereby protecting Council funds.		Y	Y

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment		
				Governance	Risk Management	Control
Corporate Resources	Insurance Processing	The objective of the audit is to review the processes in place within the Insurance Team.	This review aims to add value by giving assurance that all insurance claims are appropriate and any money due to the Council are collected.		Y	Y
Corporate Resources	Cash and Payment Processing	This audit is a cyclical audit on the Council's Aim Cash Receipting system that takes internet and telephone payments. These processes are largely automated and are usually subject to review every 3 years.	This audit would have added value by giving assurance over a core financial system to ensure that payments being made to the Council are properly managed and allocated / accounted for.		Y	Y
Learning and Opportunities	Learning Disability Services	This audit would have looked at the work of the Learning Disability Service and examined the processes from referral to assessment and arrangement of any required care.	This audit aimed to add value by ensuring that processes are efficient and effective and take appropriate steps to protect vulnerable service users in a cost effective manner.		Y	Y
Learning and Opportunities	Education Absence - Fixed Penalty Notices	This piece of work would have reviewed the fixed penalty notices procedure for unauthorised absence from school. This will involve taking into account the proposal to automate the system, reasons for the delay in issuing notices, impact on attendance and the financial consequences (costs of raising FPN / collections rates etc.)	This review would have aimed to add value by ensuring that the fixed penalty notice procedure is operating effectively and has an impact on managing attendance.		Y	Y

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, and included in the original draft Plan to be presented to Audit Committee. These have now been excluded from the audit plan due to additional work required as a result of the Covid-19 situation and because 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 2020/21 plan. All areas will additionally be reconsidered for audit coverage in 2021/22

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment		
				Governance	Risk Management	Control
Adults Health and Wellbeing	Accessible Housing Processes	This audit will involve reviewing the accessible housing application process and associated controls. This will look at the process from both a business and client perspective to ensure that the process is efficient and effective for all parties concerned.	This review aims to add value by ensuring the accessible housing process and controls allow for a streamlined process to ensure waiting time is minimised.	Y	Y	
Adults Health and Wellbeing	Safeguarding Personal Assets Team	This audit will involve providing an oversight role that the systems in operation are operating effectively and that there is adequate governance and performance arrangements in place.	This review aims to add value by providing assurance that systems and processes are set up correctly.	Y	Y	
Adults Health and Wellbeing	Transport	This piece of work will involve providing an oversight role on the in house care transport project whereby savings have been identified. This will provide assurance that the savings identified from the project are on track to be achieved.	This reviews aims to add value by ensuring that the in house transport project is well managed and savings identified are being delivered.	Y		

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment		
				Governance	Risk Management	Control
Corporate Resources	Strategic Procurement Follow-up	A follow-up of the Procurement Services area.	This follow-up aims to add value by ensuring that required improvements previously agreed have been completed.		Y	Y
Corporate Resources	Core Financial Processes - Payroll Processing	The audit will be a mid-level review of payroll controls and payroll processes in 2020/21 to ensure that the appropriate controls are in place. This audit was subject to a full review in 2019/20.	This audit aims to add value by ensuring that the financial system continues to operate in established limits. This audit is an annual audit due to its large volume and value of expenditure that goes through the system.		Y	Y
Corporate Resources	Recruitment	The audit will be a full review of the recruitment process within the new recruitment system to give assurance that there are appropriate controls are in place.	This audit aims to add value by ensuring that the new recruitment system is working as it should be and meets all the requirements.		Y	Y
Corporate Resources	Schools Catering - Financial Administration	A review is planned of the Schools Catering function. Internal Audit will review systems and processes to ensure that they are robust and fit for purpose.	This audit aims to add value be assisting the School Catering department target areas / processes of weakness that need to be addressed, to enable them to meet their income targets.		Y	Y
Corporate Resources	Sunday Market Operations (Keepmoat)	This audit is to be undertaken to establish the processes in place with regard to collecting the Sunday Operations (ET013) for the car boot from the KeepMoat and confirming that the money transferred the Council is received timely and is accurate.	This audit aims add value by ensuring that there are robust billing and monitoring arrangements in place over the Sunday Market income.			Y

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment		
				Governance	Risk Management	Control
Corporate Resources	Time & Attendance System	The audit will give assurance that the migration of flexi data has been correctly completed onto the new Time & Attendance part of the iTrent System.	This review aims to add value by ensuring this corporate level system has been properly set up and adequately controls the risks in this area.	Y	Y	Y
Corporate Resources	Trading Services Reviews	Reviews of the income generation of traded services are currently planned. These multi-disciplinary reviews will look at the services and possible options for delivery to improve performance. Internal Audit will input to these reviews where value can be added by their skills sets.	This project intends to add value by providing insight into control and governance change proposals in these services.		Y	Y
Economy and Environment	Building Control Financial Administration, and Service Management Review	Building Control Financial Administration Review and VFM (income and performance).	This review aims to add value by ensuring all monies due to the authority are being received and that the service is performing to maximum capacity.		Y	Y
Economy and Environment	Car Parking Service Review	A review of both internal service delivery arrangements and contract management arrangements in order to ensure that income is maximised.	Ensures all monies due to the authority are being received and properly accounted for.		Y	Y
Economy and Environment	Licensing systems data quality audit	A review of data quality within the Licencing system in M3.	This review gives assurance over the appropriateness and accuracy of data held within one of the directorates main systems.		Y	Y

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment		
				Governance	Risk Management	Control
Economy and Environment	Stores	A full review of the operating of the Stores function including a review of stock request, issue, stock recording and system usage for costing and stock control purposes. This audit will also include a review of performance management activities in operation.	This review aims to add value by ensuring that arrangements for maintaining, issuing and valuing stores are robust, minimise fraud and contribute to accurate financial accounts. An organised and efficient stock control function will support the efficient delivery of other inter dependent services such as Highways, Professional Buildings Maintenance and Street Scene.		Y	Y
Learning and Opportunities	School Deficit Budgets	A review of school financial deficit budgets and if there is a link to poor financial management and school performance and the implications of proposed moves to Academy status.	A review of school financial deficit budgets and if there is a link to poor financial management and school performance and the implications of proposed moves to Academy status.	Y	Y	
Learning and Opportunities	Social Mobility Opportunity Area	This audit will involve Social Mobility Opportunity Area funding validation to ensure that monies have been spent appropriately and in line with relevant conditions.	The review and certification of expenditure helps to ensure that the SMOA funding has been spent in line with relevant conditions.		Y	Y
Learning and Opportunities	Stronger Families - Evidence Systems	This audit will look at the transformational effects of the Government's Troubled Families Programme, looking at the extent to which whole family working has been embedded into the working practice of Doncaster Council. This review will not cover the extent to which partner agencies such as the Children's Trust or St Leger Home have embedded whole family working.	This project looks to add value by demonstrating and evidencing that transformational change has taken place as a result of the Troubled Families Programme and will consider further recommendations for improvement as required.	Y	Y	

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment		
				Governance	Risk Management	Control
Schools	School Financial Review	A financial administration review of a school. These reviews will concentrate on schools that operate their own financial banking arrangements and will review, cash, banking, voluntary funds (and other social funds), bank account management and financial accounting arrangements.	This audit aims to add value by ensuring that processes for handling monies at the school are robust and all accounted for.	Y	Y	
Schools	School Financial Review 2	A financial administration review of a school. These reviews will concentrate on schools that operate their own financial banking arrangements and will review, cash, banking, voluntary funds (and other social funds), bank account management and financial accounting arrangements.	This audit aims to add value by ensuring that processes for handling monies at the school are robust and all accounted for.	Y	Y	
Schools	School Financial Review 3	A financial administration review of a school. These reviews will concentrate on schools that operate their own financial banking arrangements and will review, cash, banking, voluntary funds (and other social funds), bank account management and financial accounting arrangements.	This audit aims to add value by ensuring that processes for handling monies at the school are robust and all accounted for.	Y	Y	

Directorate	Audit Project	Audit Scope	Value Added	Standards Alignment		
				Governance	Risk Management	Control
Schools	School Financial Review 4	A financial administration review of a school. These reviews will concentrate on schools that operate their own financial banking arrangements and will review, cash, banking, voluntary funds (and other social funds), bank account management and financial accounting arrangements.	This audit aims to add value by ensuring that processes for handling monies at the school are robust and all accounted for.		Y	Y