



# Doncaster Council

## Report – Internal Audit Plan 2021/22

---

### To the Chair and Members of the AUDIT COMMITTEE

#### INTERNAL AUDIT PLAN 2021/22

#### EXECUTIVE SUMMARY

1. This report presents the Annual Internal Audit Plan for 2021/22 which has been created following a review of risks and controls of Council activities (including partnership activities).
2. The plan (attached to this report) conforms to UK Public Sector Internal Audit Standards (UKPSIAS); these are the professional internal audit standards.
3. The level of audit resource has fallen very slightly from 8.61 FTEs in 2020/21 to 8.41 FTEs in 2021/22. 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. Our “assurance reserves” have been reduced in the 2020/21 year and will not be increased with the priority work required during the 2021/22 year with the amount of additional work needed related to the Covid-19 pandemic.
4. Section 7 of the report highlights important factors we have taken into account. Key factors include: increased allowances for contingency and proactive and reactive work, works associated with Covid grant verification work and core work we need to do to discharge our internal audit responsibilities. All of these and the other factors detailed within the report set out the strategy to deal with another year of undoubted uncertainty and the need for the plan to remain at all times fluid and responsive to the needs of the council.
5. “Fighting Fraud and Corruption Locally” Guidance issued in 2020 has resulted in the audit plan being presented in a different way to previous years in that it has a plan for both non-fraud and fraud related work. Having a clearly set out plan of our proactive and reactive fraud work is a particularly important feature of the overall work programme of the team for this year. This is due to the many millions of pounds of central government Covid grant monies and support made available to the Council from 2020/21 and continuing into the 2021/22 year alongside a heightened risk of other fraud due to the pressures created by the Covid-19 pandemic. This plan needs to be considered alongside the Counter Fraud Activity Report which details proposed coverage of the 290 days in the summary below.

The proposed audit plan can be summarised as follows:

**2020/21 Audit Plan**

**2021/22 Audit Plan**

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

	Days	Plan %		Days	Plan %
Assurance Work	729	53.9%	Assurance Work	653	50.0%
Consultancy Work	61	4.5%	Consultancy Work	87	6.7%
Responsive Work*	475	35.1%	Responsive Work*	220	16.8%
Followup Work	87	6.5%	Followup Work	56	4.3%
			Fraud Plan	290	22.2%
<i>Total</i>	1352	100%	<i>Total</i>	1306	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	%
51	6.5%	Adults, Health and Wellbeing	72	9.6%
243	30.8%	Corporate Resources	294	39.8%
62	7.8%	Learning and Opportunities	98	13.2%
29	3.7%	Economy and Environment	80	10.8%
405	51.2%	Council Wide	196	26.6%

Comparisons between the two years plans is extremely difficult as the figure stated for 2020/21 include the large amount of responsive time required in responding to the Covid-19 pandemic and the 2021/22 plan has now had all fraud type work separately categorised. The amount of time for Corporate Resources Directorate work is higher in these last two years. The amount of time for Adults, Health and Wellbeing, Learning and Opportunities and Economy and Environment work is lower than previous years, reflecting “core” work that must be done which is primarily in Corporate Resources. We also have to deliver the responsive and fraud work leaving less time available for the other Directorates.

6. Taking into account all the above factors and the strategy adopted to respond to the ongoing challenges for the team and the council as a whole, 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 the 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 further impacts of the Covid-19 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.

## RECOMMENDATIONS

7. The Audit Committee is asked to
- support the principles and strategy underpinning the 2021/22 Internal Audit Plan set out in section 1 and expanded upon in section 7 of the Internal Audit Plan report and
  - consequently support the plan itself as it stands as set out in Appendix A, noting the necessity for future and ongoing reviews of the plan whenever it is appropriate to do and accordingly to approve the plan.

## WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?

8. Effective oversight of internal audit through the Audit Committee adds value to the Council by ensuring that it manages its risks in support of the key priorities and outcomes it seeks to achieve.

## BACKGROUND

9. This report is produced annually for Audit Committee inspection / awareness as required under the UK Public Sector Internal Audit Standards.

## OPTIONS CONSIDERED

10. Not applicable - for information only

## REASONS FOR RECOMMENDED OPTION

11. Not applicable - for information only

## IMPACT ON THE COUNCIL'S KEY OUTCOMES

12. Internal Audit contributes to the effective management of the Council's risks, which in turn contributes to the achievement of the Council's goals and key outcomes for Doncaster as a whole.

Outcomes	Implications
<p><b>Doncaster Working:</b> Our vision is for more people to be able to pursue their ambitions through work that gives them and Doncaster a brighter and prosperous future;</p> <ul style="list-style-type: none"><li>• Better access to good fulfilling work</li><li>• Doncaster businesses are supported to flourish</li><li>• Inward Investment</li></ul>	None
<p><b>Doncaster Living:</b> Our vision is for Doncaster's people to live in a borough that is vibrant and full of opportunity, where people enjoy spending time;</p> <ul style="list-style-type: none"><li>• The town centres are the beating heart of Doncaster</li><li>• More people can live in a good quality, affordable home</li><li>• Healthy and Vibrant Communities through Physical Activity and Sport</li></ul>	None

Outcomes	Implications
<ul style="list-style-type: none"> <li>• Everyone takes responsibility for keeping Doncaster Clean</li> <li>• Building on our cultural, artistic and sporting heritage</li> </ul>	
<p><b>Doncaster Learning:</b> Our vision is for learning that prepares all children, young people and adults for a life that is fulfilling;</p> <ul style="list-style-type: none"> <li>• Every child has life-changing learning experiences within and beyond school</li> <li>• Many more great teachers work in Doncaster Schools that are good or better</li> <li>• Learning in Doncaster prepares young people for the world of work</li> </ul>	None
<p><b>Doncaster Caring:</b> Our vision is for a borough that cares together for its most vulnerable residents;</p> <ul style="list-style-type: none"> <li>• Children have the best start in life</li> <li>• Vulnerable families and individuals have support from someone they trust</li> <li>• Older people can live well and independently in their own homes</li> </ul>	None
<p><b>Connected Council:</b></p> <ul style="list-style-type: none"> <li>• A modern, efficient and flexible workforce</li> <li>• Modern, accessible customer interactions</li> <li>• Operating within our resources and delivering value for money</li> <li>• A co-ordinated, whole person, whole life focus on the needs and aspirations of residents</li> <li>• Building community resilience and self-reliance by connecting community assets and strengths</li> <li>• Working with our partners and residents to provide effective leadership and governance</li> </ul>	Internal Audit provide assurance that Council services are robust, well managed and properly safeguard the public purse through reviewing risk, governance and control activities covering the Council's operations and partnership working arrangements.

## RISKS AND ASSUMPTIONS

13. The Council must provide an effective internal audit if it is to meet its statutory obligations.
14. Failure to direct internal audit resources to the most appropriate areas would limit the contribution the team can make to the Council. It would also limit the ability of the Head of Internal Audit to provide an opinion on the governance, risk management and internal control arrangements. These risks are managed through having an appropriate internal audit plan, supported by adequate internal audit resources.

## LEGAL IMPLICATIONS [SRF15/04/21]

15. The Council must provide an adequate and effective internal audit in order to comply with the requirements of the Accounts and Audit Regulations 2015.

## **FINANCIAL IMPLICATIONS [ST 13/04/21]**

16. The revenue budget for Internal Audit is part of the Corporate Resources budget. Outside of pay inflation, the changes to the team's structure and plan have been met from the team's existing resources.

## **HUMAN RESOURCES IMPLICATIONS [KM 13/04/21]**

17. There are no specific HR implications contained in this report.

## **TECHNOLOGY IMPLICATIONS [PW 13/04/21]**

18. As outlined in the Internal Audit Plan, Internal Audit seek to utilise and examine ICT and data / information management risks wherever they are applicable to their work, as ICT and data underpin all of the Council's activities. The scope of a number of the audit projects included in the Internal Audit Annual Plan for 21/22 relate to ICT systems and associated processes and procedures. There are no specific technology implications at this stage as these will depend upon the outcomes and findings of the individual audit projects.

## **HEALTH IMPLICATIONS [RS 13/04/21]**

19. Evidence shows that what determines the health of population result from a combination of factors including (1) health behaviour (30%); (2) socioeconomic factors (40%) – education, employment, income, family support, and community safety; (3) health and social care (20%); and (4) build environment (10%). Whilst this report may not have direct health implication, the health implications will rest with the service areas to be audited as part of Internal Audit Plan 2021/22. The authors of the services to be audited need to ensure that the health implications are considered and appropriate mitigation actions are taken in order to improve health and reduce health inequalities. Advice can be obtained from public health team.

## **EQUALITY IMPLICATIONS [PRJ 09/04/21]**

20. We are aware of the Council's obligations under the Public Sector Equalities Duties and whilst there are no identified equal opportunity issues within this report; all of the reviews covered by the plan will take into account any relevant equality implications.

## **CONSULTATION**

21. The Chief Executive and Directors were consulted on Internal Audit's proposals and will be further consulted with regarding the major changes required to the audit plan for the remainder of the year including the Covid-19 related work.

## **BACKGROUND PAPERS**

Accounts and Audit Regulations 2015  
UK Public Sector Internal Audit Standards 2017

## **REPORT AUTHOR & CONTRIBUTORS**

Peter Jackson, Head of Internal Audit, Tel 01302 862938,  
Email: peter.jackson@doncaster.gov.uk

**Peter Jackson**  
**Head of Internal Audit**



**Doncaster  
Council**

# **Internal Audit Plan 2021/22**

---

# 1. PURPOSE

- 1.1 This document provides details of the Internal Audit annual plan for 2021/22 for Doncaster Council.
- 1.2 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.”

The definition of Internal Audit per the above standards is:

*“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”.*

- 1.3 This plan and the construction of it are in line with the above standards.
- 1.4 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.
- 1.5 The plan for 2021/22 has been drafted whilst the pandemic is still very much present and so has to reflect the uncertainty that we operate in and how we will be operating for some considerable time to come.
- 1.6 The plan will continue to be reviewed in full and on an ongoing basis as and when it is appropriate to do throughout the 2021/22. This has been standard practice for many years now but the initial impact of the pandemic in 2020/21 reinforced the necessity of ongoing and regular review to ensure the work of the service was relevant to the needs of the organisation whilst remaining compliant to its governing standards.
- 1.7 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 Assistant Director of Finance to discharge her 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:

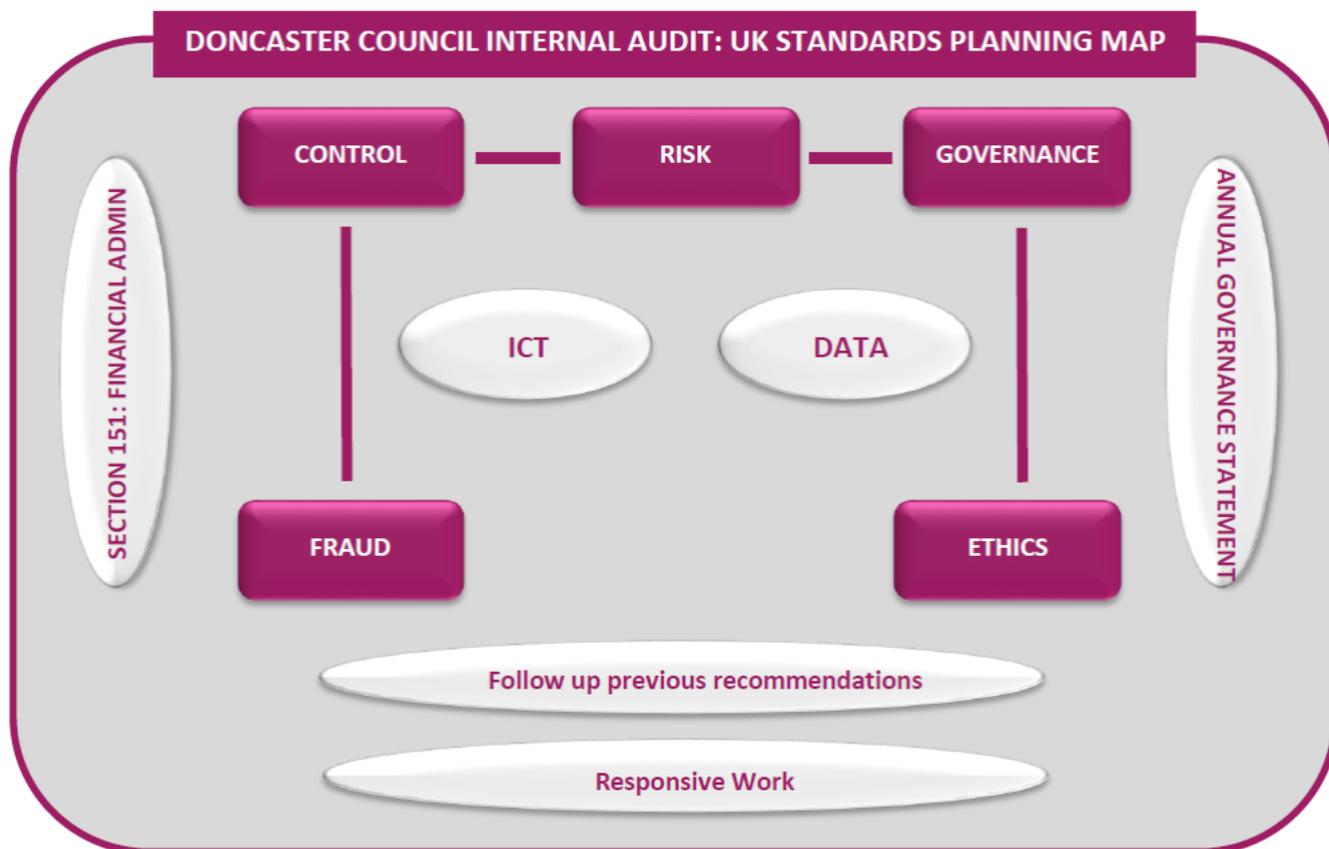
- Providing independent assurance on the quality and effectiveness of internal controls and processes;
- Providing timely reviews of emerging areas of risk, control or governance issues to identify / recommend ways to improve these areas, reduce risks or improve value for money;
- Examining governance 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 the agreed management actions arising from 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 "Fighting Fraud and Corruption Locally" Guidance issued in 2020 has resulted in the audit plan being presented in a different way to previous years in that it has a plan for both non-fraud and fraud related work. Having a clearly set out plan of our proactive and reactive fraud work is a particularly important feature of the overall work programme of the team for this year. This is due the many millions of pounds of central government Covid grant monies and support made available to the Council from 2020/21 and continuing into the 2021/22 year alongside a

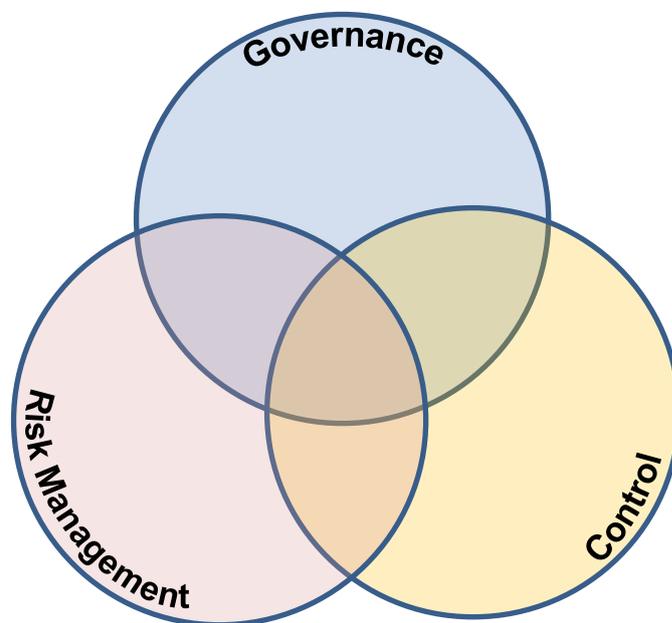
heightened risk of other fraud due to the pressures created by the Covid-19 pandemic. This plan need to be considered alongside the accompanying report for the fraud plan.

- 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 April 2021. This enabled the Committee to understand the full universe subject to risk assessment and how the plan is constructed. 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.
- 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 has considered:-
- Specific risk assessments of Covid related grant monies and other Covid related changes
  - The Borough Strategy and the Corporate Plan 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;

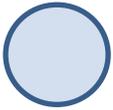
- Service plans and their associated risks;
- Corporate projects and known / planned technological changes;
- Information assets and business systems within service areas (or their absence);
- Data protection risks
- Legislative changes (where appropriate) and national initiatives such as the NFI;
- Fraud risks; - these are covered in detail within the Counter Fraud Report
- 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:



4.11 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. This means that sufficient work is focussed against the three areas, allied with other sources of assurance that the Head of Internal Audit will be able to give an annual opinion covering these three areas.

4.13 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.

---

## **5. Audit Resources**

5.1 The level of audit resource has slightly fallen from 8.61 FTEs in 2020/21 to 8.41 FTEs in 2021/22. 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. Our “assurance reserves” have been reduced in the 2020/21 year and will not be increased with

the priority work required during the 2021/22 year with the amount of additional work needed related to the Covid-19 pandemic.

5.2 Our resource calculations are broken down as follows:

	2019/20	2020/21	2021/22
<b>Gross Days</b>	<b>2413</b>	<b>2242</b>	<b>2203</b>
<b>Less:</b> Annual and statutory leave	384	364	404
Special leave (Including maternity))	20	139	29
Unpaid leave	15	12	6
Election leave	10	0	7
<b>Available days:</b>	<b>1984</b>	<b>1727</b>	<b>1757</b>
<b>6. Less:</b> Sickness	60	64	68
Service development and improvement	31	48	73
Professional training and CPD	199	79	68
Management and supervision	151	163	215*
Administration and support	18	21	17
<b>Planned Days</b>	<b>1525</b>	<b>1352</b>	<b>306</b>

\*Management and Supervision time has been increased for virtual working (e.g. team meetings, 121's and welfare calls) .

## 6. SUMMARY OF THE DRAFT AUDIT PLAN

6.1 The proposed audit plan can be summarised as follows:

### 2020/21 Audit Plan

### 2021/22 Audit Plan

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

	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%

	Days	Plan %
Assurance Work	653	50.0%
Consultancy Work	87	6.7%
Responsive Work*	220	16.8%
Followup Work	56	4.3%
Fraud Plan	290	22.2%
<i>Total</i>	1306	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)**

<b>Days</b>	<b>%</b>	<b>Directorate</b>	<b>Days</b>	<b>%</b>
51	6.5%	Adults, Health and Wellbeing	72	9.6%
243	30.8%	Corporate Resources	294	39.8%
62	7.8%	Learning and Opportunities	98	13.2%
29	3.7%	Economy and Environment	80	10.8%
405	51.2%	Council Wide	196	26.6%

Comparisons between the two years plans is extremely difficult as the figure stated for 2020/21 include the large amount of responsive time required in responding to the Covid-19 pandemic and the 2021/22 plan has now had all fraud type work separately categorised. The amount of time for Adults, Health and Wellbeing, Learning and Opportunities and Economy and Environment work is lower than previous years, reflecting “core” work that must be done which is primarily in Corporate Resources. We also have to deliver the responsive and fraud work leaving less time available for the other Directorates.

## **7. FURTHER FACTORS IN PRODUCING THE PLAN**

7.1 Key factors taken into consideration include:

- a. Ongoing work requiring completion from the work in 2020/21.
- b. Core work required to deliver our basic assurance needs e.g. key financial systems and work to discharge the duties of the team e.g. in reporting to Audit Committee. This also covers ICT audit work where we use the ICT Audit expertise of another Council Team who provide their services to over thirty other local authorities and other public bodies.
- c. A significant allowance for detailed risk and assurance assessment work is included within the resource plan to help keep the work of the team during the year being risk focused through fluid planning and in generating the plan for 22/23 which all incorporates regular liaison with management.
- d. Covid related work in grant verification and consequent proactive and reactive fraud work features in both the mainstream audit plan and the separate fraud plan.
- e. A strong allowance for contingency to be able to deal with inevitable risks and issues that will emerge during the year.
- f. An increase in the amount of time to deal with both proactive and reactive fraud in this period of heightened fraud risk.
- g. Development time for more efficient auditing in the future.

- h. An increased allowance for time for some types of audit which are less efficient being carried out virtually.
- i. An Increased allowance for some overheads due to virtual working (e.g. team meetings, 121's and welfare calls).
- j. A consequent reduction in service type reviews within directorates to help support the above work.
- k. 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.
- l. 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.

7.2 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 has resulted in our Audit Plan for 2021/22 set out at Appendix A. A list of the items included in the long list but excluded from the initial audit plan is included in Appendix B.

7.3 As a result of the new Fighting Fraud and Corruption Locally Strategy 2020, counter fraud activity is shown as a separate plan as Appendix C. This is designed to meet the requirements of the new strategy and make the counter fraud plan more transparent. Counter fraud work links to the audit plan and both plans inform each other's risk assessment. All work on counter fraud controls is aimed at preventing, detecting or investigating fraud and is included within the Counter Fraud Plan.

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.

7.6 Taking into account all the above factors and the strategy adopted to respond to the ongoing challenges for the team and the Council as a whole, 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 further impacts of the Covid-19 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 in 2019 with the revised Charter and Strategy reported to the Audit Committee in June 2019 following updated guidance from CIPFA. The review due in 2021 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 audit staff 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 and updated in January 2021 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 arrangements between Calderdale, Kirklees, Rotherham and Doncaster Council’s Internal Audit Services. The plan currently allows for these assessments to take place but the timings of these will be reviewed in light of any further impact from the pandemic.



# 1. Appendix A – The Annual Internal Audit Plan

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
<b>Assurance Work</b>							
	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.	Various - as detailed in the 2020/21 audit plan	Y	Y	Y	Q1
<b>Council Wide – 194 days – 26.2% of Total planned assurance and consultancy work – 14.8% of Planned days</b>							
Council Wide	Audit Committee Reporting	A provision of time for the servicing of the Audit Committee. This includes scheduling the Audit Committee work plan and agendas, providing liaison with Chair and Vice, providing and supporting training for Audit Committee members on an ongoing basis and inductions for new members, producing routine reports from the Internal Audit team, provision of responsive reports as requested by the Committee and supporting the	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	Y	Y	Q1 to Q4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		production of reports from other directorates and attendance at meeting.					
Council Wide	Annual Governance Statement	Contribution to the Annual Governance Statement as compiled by the Policy and Insight Unit for publication as part of the Council's annual final accounts.	The Annual Governance statement is key document highlighting significant governance arrangements and areas identified for governance improvement as well as areas of highest governance risk. The work undertaken by Internal Audit during the year results in a substantial and well-informed contribution to the report.	Y			Q1 to Q4
Council Wide	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	Y	Y	Q1 to Q4
Council Wide	Peer Review Arrangements (Review of Doncaster Arrangements)	This time has been put aside for the work involved in the preparation for, and the review of the audit function. This is undertaken every 5 years in line with the UK Public Sector Internal Audit Standards. (UKPSIAS).	This piece of work adds value by ensuring that the Doncaster Internal Audit Team remains fit for purpose and that the work it performs conforms to the UKPSIAS.	Y			Q3

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Council Wide	Covid Grants Risk Assessments and Assurance Checks	<p>This work is a continuation of the work commenced in 2020/21 following receipt of central government monies in response to the Covid-19 Pandemic. A risk assessment is made upon receipt of funding received and this determines the further work required to gain assurance over the proper use of these monies</p> <p>Further time may be required for specific fraud testing on some of these grants and this is also provided for in the accompanying fraud plan</p>	<p>This work assures those responsible for governance over the proper use of Covid-19 monies. Audit certification is also required for some of these grants to the relevant Government Department</p>	Y		Y	Q1-4
Council Wide	Troubled Families Grant	<p>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 Ministry of Housing, Communities and Local Government Spot-Checks in this regard.</p>	<p>Certification enables the Council to secure government grant funding and certification is required by the Ministry of Housing, Communities and Local Government.</p>			Y	Q1 to Q4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Council Wide	Troubled Families Grant - Phase 3	Review of the proposals under the Stronger Families Outcomes Plan in the preparations for the anticipated Phase 3 Troubled Families Programme from the Ministry of Housing, Communities and Local Government. This will include consultancy on the revision of the Stronger Families Outcomes Plan and set up work for phase 3 monitoring and handling of the anticipated grant claims.	This review is designed to add value by ensuring, in advance, that the Council's and out Partner's arrangements for handling the requirements of the anticipated Troubled Families Programme Phase 3 are robust, evidence based and are auditable and deliverable. Involvement in the set up and review of arrangements by Internal Audit is strongly encouraged by the government.		Y	Y	Q4
Council Wide	Drainage Board Arrangements	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	Y	Q1 to Q4
<b>Adults Health and Wellbeing – 60 days - 8.0% of total planned assurance and consultancy work – 4.6% of Planned days</b>							
Adults Health and Wellbeing	Residential Care Services	This piece of work will involve ensuring that the controls in place to manage residential care debt are operating effectively and the outstanding debt is being recovered properly and in a timely manner.	The work will add value by ensuring that residential care debt is well managed and that, where possible, all monies are recovered.		Y	Y	Q2

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Adults Health and Wellbeing	Home Alarm Services - Mosaic Changes, Supporting People and Schemes	Advice was given in 2021/22 on the set up of appropriate financial systems to collect and administer fees and charges for the Home Alarms Services after the changes caused by the Adults Fees and Charges Consultation. Changes to this system are now required after the implementation of the Mosaic system and the decommissioning of various schemes.	This work adds value by ensuring that the financial system in place is compatible with the new Mosaic system and that there are appropriate ways to detect users who should be receiving the service for free (and that charges are levied appropriately)		Y	Y	Q1 to Q2
Adults Health and Wellbeing	Safeguarding Adults	Working with the Head of Service to provide advice and support for the Safeguarding Service review. This will also involve a review of the processes and arrangements for adult safeguarding to ensure that arrangements are robust, appropriate and well managed.	The review will aim to add value by providing assurance that vulnerable adults throughout the process (concern to enquiry) are appropriately safeguarded and are in compliance with the requirements of the Care Act.	Y	Y	Y	Q1
Adults Health and Wellbeing	Disabled Facilities Grant	Certification of the grant as required by the grant determination.	Certification by Internal Audit of the grant monies received and used is a requirement of the grant conditions.			Y	Q2
Adults Health and Wellbeing	Mosaic - Care and Case Flows	This piece of work will involve providing an independent assurance that the Mosaic system in terms of social work flows and safeguarding is working as	This review aims to add value by providing assurance that the Mosaic systems and processes are operating effectively.		Y	Y	Q3 to Q4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		intended. The scope of this work will be informed by participation in the Mosaic Post Implementation Review.					
<b>Corporate Resources – 284 days – 38.4% of total planned assurance and consultancy work – 21.7% of Planned days</b>							
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		Q1 to Q2
Corporate Resources	Core Financial Processes - Purchase Card Administration	A full review of the process for administering credit cards for the Council (including the issue and withdrawal of cards) and the monitoring and authorisations of transactions made. This review will include reviews of the transactions made and their appropriateness.	This audit aims to add value by ensuring that credit card / purchase card expenditure is robustly managed, properly accounted for and is free from fraud and error.			Y	Q4
Corporate Resources	Financial Assessments - Day Care Placements	A review will be undertaken of the financial systems and processes that cover payments for care services. The audit will look at the arrangements to monitor and pay for	The review aims to add value by ensuring that the processes are robustly managed and the implementation of the new system is working as it should be.		Y	Y	Q4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		agreed day care placements. .					
Corporate Resources	Core Financial Processes - Income Back Office Processing	This review will look at back office arrangements for dealing with monies received whether in cash or by electronic payment method at the Council.	This review gives assurance over financial transactions (monies received) over all financial systems.			Y	Q3
Corporate Resources	Core Financial Processes - Internet and Telephone Payments	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 aims to add value by reviewing the systems for ensuring that income received from internet and telephone payments is robust and that income is being properly accounted for.			Y	Q1
Corporate Resources	Core Financial Processes - Accounts Payable	A High Level Audit Assessment will be undertaken in 2021/22. A High Level Audit Assessment including any impact of Covid was also completed in 2020/21.	This audit will add value by reviewing the systems and ensuring that they are robustly managed, supporting the payments that are made by the Council.			Y	Q2 to Q3
Corporate Resources	Core Financial Processes - Accounts Receivable	Attempts are being made to move away from annual control and testing based audits in favour of continual system monitoring by using and analysing data. This audit will be undertaken as a pilot for this type of auditing. This pilot was previously	This audit aims to add value by providing assurance over a significant income stream that forms part of the annual financial accounts.			Y	Q4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		postponed. Should this need to happen again, a standard form of audit will be undertaken instead to provide the required level of assurance.					
Corporate Resources	Core Financial Processes - Procure to Pay	A full review of the Procure to Pay processes will be undertaken in 2021/22.	This audit aims to add value by ensuring that the Procure to Pay arrangements remain robust.			Y	Q1
Corporate Resources	General Financial Ledger	A key control audit review will be undertaken in 2021/22. A full review was completed in 2019/20.	This audit aims to add value by providing assurance over the administration of the general financial ledger, the main system supporting the figures in the annual financial accounts.			Y	Q2
Corporate Resources	Core Financial Processes - Cash Book	This will be a Key Control review including placing reliance on departmental testing that will be undertaken during 2021/22. A Key Control was completed in 2020/21.	This review aims to add value by ensuring that the cash book process remains robust. This audit is an annual audit due to the fact that the cash is a resource that is difficult to trace and is the most risky form of income collection.			Y	Q3 to Q4
Corporate Resources	Core Financial Processes - Treasury Management	A full review of the management of cash held in the bank and loans and investments will be undertaken in 2021/22.	This audit aims to add value by confirming that the process is well controlled or by recommending actions that can be taken to improve processes where necessary.			Y	Q1

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
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 recruitment processes are robust and are being properly followed to attract and recruit the right person for the job whilst safeguarding the organisation from inappropriate or fraudulent recruitments.	Y	Y	Y	Q4
Corporate Resources	Core Financial Processes - Payroll Processing	The audit will be a Key Control review including transactional testing of payroll controls and payroll processes in 2021/22 to ensure that the appropriate controls are in place. This audit was subject to High Level Audit Assessment, including a follow up of the 19/20 audit actions in 2020/21.	This audit aims to add value by providing assurance over payroll claims and payments which are a significant Council expense in the annual financial accounts.			Y	Q2
Corporate Resources	Joint Procurements with St Leger Homes	As part of the assessment of risks at St Leger Homes, it was identified that procurement contracts for capital works are entered into / signed off by the Council under partnership arrangements. This piece of work, undertaken jointly with St Leger Homes, will look at the arrangements to	This review aims to add value by ensuring that the Council is protected from claims of contract splitting and that value for money is being maximised (and administrative costs minimised) through joint procurement activities.		Y	Y	Q2 to Q3

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		safeguard the Council from possible claims that contracts are being split to avoid procurement rules or award secondary contracts. This piece of work will also look at commonalities between the Council's and St Leger Homes' contracts register to look for opportunities for saving costs through potential joint procurement contracts.					
Corporate Resources	Bus Service Operators Grant (June 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
Corporate Resources	Bus Service Operators Grant (December 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	Homes and Communities Agency Grant (HCA)	This is a grant audit and part of the grant terms and conditions. This work is always done on a shared resource basis and we are required to audit the claims of a different local authority which is agreed in advance. The Doncaster Council claim will then be audited by a different local council.	This audit adds value by ensuring that the claims of our local councils are checked and verified to enable them to meet their grant obligations. In turn, their auditing of our claims ensures that our grant conditions are met and that we are not subject to the risk of grant reclaim by the Homes and Communities Agency.			Y	Q2

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Corporate Resources	Highways Grants - No 31/3693, No.31/3221 and No.31/3296	Confirmation that funding conditions have been complied with is required as part of the grant regime. Highways Grants - No 31/3693, No.31/3221 and No.31/3222.	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	Q2
Corporate Resources	National Productivity Investment Fund (NPIF) - Grant 31/3689	Confirmation that grant conditions have been complied with, is required as part of the grant regime.	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	Q2
Corporate Resources	Risk Management	This is a high level review of the risk management arrangements and their application within the council	This review add value through giving assurance that the Risk Management arrangements within the Council are sound.		Y		Q2 to Q3
Corporate Resources	Local Financial Transaction Processing	Financial transactional work within non centralised departments and establishments (including schools).	This work adds value by providing assurance that financial transactions in departments are robust and free from fraud and error.		Y	Y	Q1 to Q3
Corporate Resources	iTrent - Time and Leave System	This audit will give assurance that the migration of the flexi and annual leave data has been correctly completed onto the new Time & Attendance part of the iTrent System, also ensuring that it has become embedded into both staff and managers roles.	This audit 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	Q4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Corporate Resources	Mosaic - Financial Administration	This piece of work will involve providing an independent assurance that the Mosaic system in terms of financial processing is operating as intended. The scope of this work will be informed by participation in the Mosaic Post Implementation Review.	This review aims to add value by providing assurance that the Mosaic systems and processes are operating effectively.		Y	Y	Q4
Corporate Resources	Core Financial Processes - Housing Rents	The system that administers housing rents was replaced in 2020/21 and was subject to a full review in quarter 4 of that year. This audit will re-review the system in full after a year of full time use.	This piece of work adds value by ensuring that collection systems and processes for collecting housing rents (as accounted for in the Housing Revenue Account) are robust and that collection is maximised.		Y	Y	Q3 to Q4
Corporate Resources	ICT Audits	Work on some ICT based risks is being provided by another Council with appropriate levels of expertise and experience. Current coverage is over PCI/DSS Compliance, Service Management and Data Management. Further work will be commissioned on the basis of a rolling audit needs assessment. This time will be used to liaise with parties to undertake and report the required reviews and ensure that	This piece of work adds value by ensuring that these external reviews can take place and that issues identified as a result are recorded for rectification.		Y	Y	Q1 to Q4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		issues identified are added to our systems for monitoring and follow-up.					
Corporate Resources	Schools Catering - Financial Administration	A review is planned of the Schools Catering function. Internal Audit will review financial systems and processes to ensure that they are robust and fit for purpose. There will be specific focus on the new IT System that was implemented at the end of the 2020/21 financial year.	This audit aims to add value by providing assurance over the financial administration of a significant council income stream.		Y	Y	Q4
<b>Economy and Environment – 63 days – 8.5 of total planned assurance and consultancy work – 4.8% of Planned days</b>							
Economy and Environment	Corporate Landlord – Accounting for Leases	New statutory regulations, IFRS 16, are due to be implemented in the 2021/22 financial year. 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 and ensures the accuracy of the statements that support the annual financial accounts.		Y	Y	Q4
Economy and Environment	Commercial Properties Income	An examination of the income management processes within the Commercial Landlord function to ensure that	This audit aims to add value by making sure that all income is properly collected for all		Y	Y	Q4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		income is properly collected, recorded and maximised and correctly reflected within the accounts.	commercial property lettings.				
Economy and Environment	Street Lighting Costing / Billing Review	A new costing system, SICLOPS has been implemented. The audit will review the processes in place to ensure that all income is being billed accurately and collected efficiently and that costs, including stock are appropriately managed.	This audit aims to add value by ensuring that changes introduced into this area are functioning well and are contributing to increased efficiency.		Y	Y	Q3 to Q4
Economy and Environment	Trade Waste Income Collection / Expenditure Monitoring	An assessment of the income collection and expenditure monitoring arrangements in place for commercial waste services.	Gives assurance that income and expenditure is both appropriate and correct, and that income is maximised.		Y	Y	Q4
Economy and Environment	Property Flood Resilience Support Scheme	This audit will review and sign off the grant usage to enable monies to be claimed from DEFRA.	This audit aims to add value by enabling the Council to claim monies from DEFRA.			Y	Q3
Economy and Environment	SLHD Client / Partnership Management	An assessment of the Contract Management arrangements currently in operation by DMBC, with regards to the SLHD Housing Management agreement.	Ensures that the agreement with SLHD is effectively managed, is value for money and maximises the partnership arrangement.	Y			Q1 to Q4
Economy and Environment	Lead Local Flood Authority (LLFA) Responsibilities	Doncaster Council is the Lead Local Flood Authority (LLFA) for Doncaster under the Flood and Water Management Act 2010.	This work adds value through providing assurance that we are meeting our statutory responsibilities and hence	Y			Q3

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		With a list of responsibilities including leading on investigating flood incidents. The Environment Agency remains responsible for the managing the risk from the River Don. This work makes an initial assessment as to whether we are fulfilling all our LLFA responsibilities.	mitigates any potential for reputational damage.				
<b>Learning and Opportunities – 6 days – 0.8% of total planned assurance and consultancy work – 0.5% of Planned days</b>							
Learning and Opportunities – Children and Young People	Big Picture Learning (Grant)	This piece of work involves undertaking the independent review of the grant payments.	This review aims to add value by providing an independent verification of grant payment in line with grant conditions made to the school.			Y	Q1 to Q4
<b>Schools – 46 days – 6.2% of total planned assurance and consultancy work – 3.5% of Planned days</b>							
Schools	School - Control Improvements	This piece of work will work with the school to look at and improve the financial control environment to ensure that it is robust and fit for purpose.	This piece of work aims to add value by ensuring that financial administration procedures are robust and are fit for purposes.		Y	Y	Q1
Schools	Bank Account School Audits	A significant financial issue was uncovered in a school (as was reported in the Annual Preventing and Detecting Fraud and Error Report. Work is	This review aims to add value by ensuring that significant issues that lead to unacceptable financial losses at a school, are isolated and that other schools are not at risk of	Y	Y	Y	Q2 to Q4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		being undertaken on 2 bank account schools to determine whether the issues and poor practices found in the investigation are also affecting other schools. The findings from these audits will be used to inform the audit plan for future work in this area.	similar incidents. This work is undertaken as part of Internal Audit's commitment to ensuring learning from significant issues and protect the Council and its services.				
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		Q3-4
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	Q1-2
<b>Consultancy Work</b>							
<b>Council Wide Consultancy – 2 days – 0.3% of total planned assurance and consultancy work – 0.1% of Planned days</b>							
Council Wide	Mosaic - Post Implementation Review	To provide advice and guidance where possible as part of the Mosaic post go live review activity and to provide	This will add value by providing both an independent oversight and challenge to the post go live review activity and ensuring			Y	Q1 to Q2

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		the intelligence and scoping information for the subsequent reviews of the Mosaic system.	audit resources in this area are targeted to areas of highest risk				
<b>Public Health – 12 days – 1.6% of total planned assurance and consultancy work – 0.9% of Planned days</b>							
Public Health	Support to Community of Practice Meetings	<p>There was an identified need to bring all voluntary sector organisations together for collaborative working. This group is a collective to come together to see how it can shape locality commissioning, identify gaps and work together effectively. Funding has also played a part in this role and that is where Voluntary, Community, and Faith Sector funds have formed from</p> <p>This piece of work will involve being part of the Community of Practice meetings and discussions in order to provide advice and support where required.</p>	This will add value by ensuring that an independent oversight is provided to Community of Practice meetings and relevant advice can be provided on a timely basis.	Y	Y		Q1 to Q4
Public Health	Covid Deceased Monitoring	During 2021, at the outbreak of the Covid Pandemic, a member of	This is not traditional audit work and would not ordinarily appear on the		Y		Q1to Q4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		staff was seconded to the Policy Insight and Change team to work on the analysis of deceased persons' information from Registrars. A system was created to monitor deaths and their causes as deaths are registered, using Audit Analytics software. This time has been reserved in the Audit Plan to use the software to generate the figures that are used and reported corporately to direct and support Covid decision making.	internal audit plan, however, as the figures are gathered and analysed using audit software, this needs to be maintained in order to support the Covid response.				
<b>Corporate Resources – 10 days – 1.4% of total planned assurance and consultancy work – 0.8% of Planned days</b>							
Corporate Resources	Income Management Project Support	Internal Audit will be contributing to the Income Management Project Group through attending meetings and reviewing documentation and project progress.	This consultancy piece of work aims to add value by contributing to the maximisation of income due and recovered by the Council.		Y	Y	Q1 to Q4
<b>Economy &amp; Environment - 17 days – 2.3% of total planned assurance and consultancy work – 1.3% of Planned days</b>							
Economy and Environment	Stores Management Review, Support	Following a previous Limited Assurance Internal Audit Report and subsequent issues arising with the management of PPE stocks by Stores, a	This piece of work provides independent support and challenge of that management review on a real time basis.	Y			Q1 to Q2

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		full management review is to be carried out internally within the Directorate.					
Economy and Environment	Cleaner Greener Service Improvement Support.	Ongoing support as a member of the Environmental Services Improvement Team to provide independent scrutiny over actions and progress and also provide audit support as appropriate to the project.	This consultancy piece of work aims to add value by contributing to service improvement in a key Council initiative	Y			Q1 to Q2
<b>Learning &amp; Ops – 46 days – 6.2% of total planned assurance and consultancy work – 3.5% of Planned days</b>							
Learning and Opportunities – Children and Young People	Governance Review Support	Providing support as required to a governance review within the directorate.	This consultancy piece of work aims to add value by contributing to governance improvements within the directorate	Y	Y	Y	Q2
Learning and Opportunities – Children and Young People	Libraries and Heritage Change Management	The service has requested support from Internal Audit in carrying out a functional review of the service to ensure that good governance, scrutiny and reporting is in place, effective financial controls and use of data, and robust performance management through 2021-22.	This review aims to add value by ensuring that the service are working well and effective governance arrangements are in place.	Y	Y	Y	Q1 and Q4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
<b>Follow Up Work – 56 days – 4.3% of Planned Days</b>							
Council Wide	Follow Up of Agreed Management Actions arising from Internal Audit Recommendations	Review and assessment of the implementation of agreed actions.	This adds value to the Council by ensuring that previously identified weaknesses in risk governance or control arrangements for improvement that have been appropriately addressed.			Y	Q1 to Q4
Economy and Environment	Trading Standards and Food and Animal Safety Follow Up	A formal follow-up of outstanding improvement actions within Trading Standards. To ensure the maximisation of service improvements and hence benefit is obtained from previous review work undertaken in this area.	This follow up is part of our professional commitment to ensure that audit actions are implemented and risks reduced.			Y	Q1 to Q2
Economy and Environment	Planning Committee Peer Review, Follow Up	This is a follow up audit to assess and confirm the effective implementation of actions arising from a peer review of the Planning Committee undertaken by the Planning Advisory Service in November 2018.	This follow up is part of our professional commitment to ensure that audit actions are implemented and risks reduced.			Y	Q1
<b>Responsive Work - 220 days– 16.8% of Planned Days</b>							
Council Wide	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	Y	Y	Y	Q1 to Q4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Council Wide	Contingency for investigative work	A provision of time for the handling of fraud or wrongdoing allegations that internal audit need to deal with.	This helps discharge the Section 151 Officer's responsibilities, prevents further losses of monies and protects the Council's reputation.	Y	Y	Y	Q1 to Q4
Council Wide	Contingency for audit work	An allowance of time for reviews of new and emerging issues (excluding fraud) that arise during the year	Provided assurance to managers on emerging issues that are deemed important	Y	Y	Y	Q2 to Q4

## 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	Governance	Risk Management	Control
Adults Health and Wellbeing	Liberty Protection Safeguards	This piece of work would have involved being involved with the regional steering group for Doncaster to provide advice and guidance where needed.	The work would have added value by providing an independent overview and advice and guidance on the requirements of the Local Authority's future role with regards to Deprivation of Liberty Standards Assessments.	Y	Y	Y
Adults Health and Wellbeing	Aids and Adaptations Process Review	This audit would have looked at the approval process in place for aids and adaptations, including the panel decision process and approval levels to ensure they are appropriate and reasonable and that 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 that decisions are made efficiently and effectively, thereby protecting council funds.		Y	Y
Adults Health and Wellbeing	Occupational Therapy Service	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	Safeguarding Personal Assets Team (SAPAT)	This audit would have involved providing an oversight role that the system in operation are operating effectively and that there is	This review would have aimed to add value by providing assurance that systems and processes are set up correctly.		Y	Y

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control
		adequate governance and performance management arrangements in place.				
Adults Health and Wellbeing	Better Care Fund (Pooled Budgets)	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
Adults Health and Wellbeing	Adult's Services Fees and Charges	This audit would have reviewed new fees and charges that have been implemented, and how they are being monitored/maintained.	This review aimed to add value by providing assurance to management that the fees and charges are being applied as intended.		Y	Y
Corporate Resources	Bereavement Services Plot Box System Review	A new system was introduced in 2019/20 in Bereavement Services that deals with all aspects of funerals, including their billing and accounting. This review would have looked at this system to ensure proper controls have been put in place to deal with the funerals, data recording and financial billing.	This audit aimed to add value by ensuring that financial based systems are robust and are collecting all income required and that the processes are efficient and effective.		Y	Y
Corporate Resources	Pest Control - Financial Administration Review	This audit would have reviewed the systems and processes in place for Pest Control and the Dog Warden function to ensure that they are robust and fit for purpose. This review would have also looked at income and billing arrangements to ensure that all income due is properly accounted for	This audit aimed to add value by ensuring that the systems and processes in place are robust and fit for purpose and that customer experience is good with all income (where appropriate) properly billed and accounted for and collected.		Y	Y
Corporate Resources	Health and Safety Management System	This would have been a review of the Health and Safety Management System and the use of these policies and procedures within the Council in order to discharge corporate responsibilities and protect the health and safety of the workforce. The audit will give assurance that there is corporate compliance with the Health and Safety processes and procedures that are in place.	This audit would have added value by ensuring that our Health and Safety Management System is fit for purpose.	Y	Y	Y

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control
Economy and Environment	Trading Standards and Food and Animal Safety Re Review	A full review of operations in this area to give assurance that the service is now operating in a secure and effective manner, following the previous review in 2019 when 36 improvement actions were agreed.	This audit aims to add value by ensuring previously identified areas for improvement have been actioned and that they are now effectively managing the risk.			Y
Learning and Opportunities – Children and Young People	Stronger Families - Evidence Systems	This audit would have looked at the transformational effects of the Governments Troubled Families Programme, looking at the extent to which whole family working has been embedded into the working practice of Doncaster Council.	This project would have added value by demonstrating and evidencing that transformational change has taken place.	Y	Y	Y
Learning and Opportunities – Children and Young People	Flood Management Response Review	This would have been providing input from an Internal Audit perspective into the review of the recent response to flooding risks which is intended to be undertaken corporately.	This would have added value though the expertise in risk governance and control matters improving future incidents responses	3.	4.	5.
Learning and Opportunities – Children and Young People	Archives Record Management	This audit would have reviewed how the archivists have managed the collections to date, in line with professional standards and regulations and how much of the Archives catalogue is accessible and to also undertake spot checks to ensure that certain types of records are not being kept for longer than regulations require.	This review aimed to add value by ensuring that there is effective archives record management in operation.		Y	Y
Learning and Opportunities – Children and Young People	SEN Panel Processes	This audit would have reviewed the panel's processes in operation and the decisions they make on approving SEN placements and transport.	This audit aimed to add value by ensuring that there are robust panel processes in place that ensure best value decisions are made.		Y	Y
Learning and Opportunities – Children and Young People	Events Team - Major Events	This audit would have undertaken a review of the major events service. This would have involved operating processes, commissioning processes and financial viability.	This audit aimed to add value by ensuring that the processes for major events are well controlled and operating effectively.		Y	Y

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control
Learning and Opportunities – Children and Young People	Virtual School Language Support	This would have been a review of the Virtual School Language Support Service, in particular the traded service aspect and its value.	The review aimed to add value by ensuring that the virtual school language support service is operating and trading effectively and providing value for money.		Y	Y
Learning and Opportunities – Children and Young People	Children Missing From School	This audit would have been a governance review. This would have included reviewing the processes for tracking children absent from school and testing processes that are in operation.	This piece of work would have added 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
Learning and Opportunities – Children and Young People	Social Mobility Opportunity Area (SMOA)	This audit would have involved Social Mobility Opportunity Area grant 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 the relevant conditions.	The review and certification of expenditure would have added value in ensuring that the SMOA funding has been spent in line with relevant conditions			Y

# 1. The Counter Fraud Plan

## Appendix C

Response Area	Audit Project	Audit Scope	Value Added	Quarter
<b>Govern 4 days – 1.4% of the Fraud Plan</b>				
Govern	Audit Committee Anti-Fraud Training	All out elections are due in May 2021. After the election and appointments have been made to the various committees, re-training of the Audit Committee will be undertaken to raise awareness of their responsibilities in combatting fraud and corruption and give an overview of activity being undertaken.	Anti-fraud cultures are important in public services and the tone starts from the top. This piece of work aims to educate and inform to strengthen the counter fraud / anti-fraud culture at Doncaster Council.	Q1
<b>Prevent – 101 days – 34.8% of the Fraud Plan</b>				
Prevent	Counter fraud and money laundering training	Re-development and relaunch of corporate e-learning for anti-fraud and money laundering in line with new changes to the Anti-Fraud and Corruption Framework.	Ensuring adequate training is a substantial part of the development and maintenance of a robust anti-fraud culture and the maintenance of an “adequate procedures” defence under the Bribery Act.	Q2 to Q3
Prevent	Declarations of Interest (Officers and Members).	This audit will look at the Council's arrangements to register member and officer interests and to subsequently manage those interests to enhance transparency and prevent fraud and similar accusations.	This review aims to add value by ensuring that preventative counter fraud controls in this area are operating effectively and are being properly complied with by both members and officers	Q3
Prevent	Continual Analytics - System Changes	New reports from iTrent, the Council's payroll system, were made available during 2020/21. These are processed using internal data matching techniques for investigation. This project will integrate the new reports into our data matching solution in order to recommence internal data matching on Payroll and Creditor information for both ourselves and St Leger Homes.	This piece of work is necessary in order to continue our continual analytics program for fraud prevention and detection.	Q1

Response Area	Audit Project	Audit Scope	Value Added	Quarter
Prevent	Continual Analytics - Payroll to Creditor Matching	Data matching of payroll and creditor information to detect fraud and manage conflicts of interest.	This work adds value by identifying possible fraud or collusion and ensuring that conflicts of interest identified are being properly managed. It also helps to check that IR35 (a tax rule about off payroll payments to persons who may be classed as employees) is being properly applied.	Q2 to Q4
Prevent	Data Matching	Internal data matching initiatives aim to match internal data sets in order to identify anomalies or issues for review. This may be using existing software looking at creditor payments or by using internal software to compare other data sets to identified anomalies, fraud and error. All data is matched using provisions under the Data Protection Act 2018 and privacy notices are published on the Council's website. Privacy impact assessments are carried out before any matching is undertaken.	These pieces of work add value firstly by detecting issues that need to be investigated and identifying errors for recovery, and secondly by providing assurance over large amounts of data that transactions are correct.	Q1 to Q4
Prevent	Teachers Pensions Data Matching	Internal data matching of Teachers Pensions information to deceased persons data. This matching is a repeat of national matching exercises, but on a local level. Top up pensions are in place for some historic pensions. Whilst the Teachers' Pension Scheme is administered outside the Council, the top up payments are made by the Council. Historically, there have been cases where the Teachers' Pension Scheme has been notified of a death, but this information is not passed on to the Council and payments have continued, in some cases for up to 3 years. This piece of work is intended to create a rolling electronic match to local registrars' data in order to prevent further overpayment / fraud in this area.	These pieces of work add value firstly by detecting issues that need to be investigated and identifying errors for recovery, and secondly by providing assurance over teachers top up payments and preventing overpayments / frauds in this area.	Q3

Response Area	Audit Project	Audit Scope	Value Added	Quarter
<b>Detect - 116 days – 40% of the Fraud Plan</b>				
Detect	National Fraud Initiative	Participation as required by the Cabinet Office in the National Fraud Initiative. This time is required to submit, co-ordinate, investigate, administer and report on the data matches as required.	The investigation of anomalies uncovered by the data matching, helps deter and identify fraud and error for recovery. It provides assurance over our financial transactions and helps to protect the public purse.	Q1 to Q4
Detect	AP Forensics Checks	Our internal AP Forensics Software monitors creditor payments and analyses trends and invoices in order to identify potential problems with suppliers and assist with the detection of procurement fraud. These counter fraud elements of this software are not routinely used and the intelligence that is available is not investigated. (Please note that the Accounts Payable Teams do use the software to detect and prevent duplicate payments, but the fraud side of the software is not in current use). Having this information available and not used, is wasteful. Matches from the system will be looked at on a risk basis and investigated to provide assurance over procurement fraud risks and detect and prevent frauds.	These pieces of work add value firstly by detecting issues that need to be investigated and identifying errors for recovery, and secondly by providing assurance over large amounts of data that transactions are correct.	Q2 to Q4
Detect	Business Rates COVID Grants	Business Rate Grants to help businesses cope with the pandemic have been issued throughout 2020/2021. This work will focus on post assurance grant checks to ensure validity and legitimacy of payment and look to attempt any recovery where possible. Support with fraud risk assessments and regular assurance reporting to Government will also be required throughout the year.	This project adds value by ensuring that payments already made are free from fraud and error and by attempting recovery of identified fraud and error.	Q1 to Q4

Response Area	Audit Project	Audit Scope	Value Added	Quarter
Detect	Non-Business Rates Covid Grants	<p>Covid Pandemic grants have been a significant feature of the 2020/21 financial year. These are released with little prior warning due to the fluid nature of the response. Further grants will be released throughout 2021/22. A risk assessment is made upon receipt of funding received and this determines the further work required to gain assurance over the proper use of these monies.</p> <p>Further time may be required for consultation on fraud controls during their set up and operation and specific fraud testing on some of these grants. This work complements the above work set out in the Internal Audit Plan for 2021/22 and is a continuation of the work commenced in 2020/21.</p>	<p>This responsive time will add value by strengthening fraud prevention and detection controls on new grants, thereby protecting public funds during pay out.</p>	Q1 to Q4
Detect	Cash Trend Monitoring	<p>Cash is the most easily transported and stolen asset. Whilst cash is avoided as much as possible, it is still collected in some establishments, particularly in schools. This piece of work uses cash and banking information to monitor the regularity / frequency of banking and the amounts being banked to provide an early warning of potential fraud. This is followed up by testing to investigate any anomalies identified.</p>	<p>This piece of work aims to add value by preventing and detecting fraud and error. Whilst it cannot completely prevent fraud, it provides actionable intelligence to target resources to areas where there may be an issue.</p>	Q1 to Q4
Detect	BEIS and HMRC Data matching and Investigation Results	<p>BEIS are Department for Business Energy and Industrial Strategy. They have requested information (due for submission sometime in April), on Covid Business Grants. Their intention is to match these to HM Revenue and Customs data to detect fraud and error. It is likely that the majority of the work will fall to HMRC, however, liaison and investigation of some cases will be required. This provision of time allows for this. If necessary it will be extended.</p>	<p>This piece of work aims to add value to the wider public purse through joined up cross government collaboration on fraud detection.</p>	Q1 to Q4

Response Area	Audit Project	Audit Scope	Value Added	Quarter
<b>Pursue – 32 days – 11% of the Fraud Plan</b>				
Pursue	Right to Buy and Tenancy Fraud Advice	Advice on the handling of and investigation of suspected cases of Tenancy Fraud and Right to Buy Fraud	Upfront checking and investigation prevents sales and provides the evidence needed to commence sanctions	Q1 to Q4
Pursue	Liaison with the Police	A provision of time for liaison with and referrals to the Police on active cases that are being referred through for criminal action.	Referrals to the Police on suitable cases ensures the prosecution of offenders and acts as a deterrent to future fraudsters. Referrals for prosecution are made in line with the Prosecutions and Sanctions Policy from the Anti-Fraud Bribery and Corruption Framework.	Q1 to Q4
<b>Protect – 12 days – 4.1% of the Fraud Plan</b>				
Protect	Fraud Awareness Week	Internal Fraud Awareness Week happens in November 2021. To coincide with the event, a fraud awareness event is planned. This event will be aimed at raising fraud awareness in staff and in the citizens of Doncaster, many of whom may fall victim to fraud or cybercrime themselves. It is intended to publish on the website or other media that is suitable, information that staff and citizens can use to spot and avoid frauds and scams.	This piece of work aims to add value to the wider Doncaster community by raising awareness of fraud and the social harm that it can do to help to educate and reduce the level of fraud and the severity of the impact on individuals. Whilst this is essentially aimed at private individuals and communities protecting themselves from fraud and corruption, this forms part of the Council's wider aims.	Q2 to Q3