

Three Rivers District Council
Audit Committee
24 March 2020

Three Rivers District Council 2020/21 Draft Internal Audit Plan

THREE RIVERS DISTRICT COUNCIL DRAFT INTERNAL AUDIT PLAN 2020/21

Audit	Proposed Outline Scope / Reason for Inclusion	Proposed Days	Target Quarter
KEY FINANCIAL SYSTEMS			
	Included in the Shared Services Audit Plan		
OPERATIONAL AUDITS			
Section 106	Review to provide assurance that processes and controls are effective over the determination and receipt of contributions due and spend arrangements in place. Scope to be agreed at the time of the audit.	8	Q3
Homeless Reduction Act	Review to provide assurance that processes and controls are effective over the Council's response to the requirements of the HRA.	8	Q4
Equalities and Diversity	Review to provide assurance over the application of the statutory duty across the Councils activities.	6	Q2
Climate Change and Sustainability	<p>The audit will provide assurance on the Council's sustainability credentials, specifically relating to energy management.</p> <p>An audit will also be carried out at other SIAS partners reviewing the response to climate change. The number of proposed days here includes provision for sharing the outcomes from these audit reports, thereby providing a wider level of assurance</p>	5	Q3

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	and sharing any learning across Hertfordshire. This learning can inform the Council's Climate Change Strategy during due to be developed during 2020/21.		
Business Continuity Planning	The audit will provide assurance on business continuity policy and procedures and planning arrangements, including business impact assessments.	8	Q1
Freedom of Information	To provide assurance that there are policies and procedures in place for FOI requests and that these are applied in practice. The audit will focus on record keeping, responses and compliance with statutory requirements.	7	Q2
Green Waste Charging	To provide assurance over the Council's green waste service. Scope to include: a) Advertising and signage, b) Charging, c) Income collection,	8	Q1
Watersmeet Theatre Bar – cash handling and stock control	To provide assurance over the cash handling and stock arrangements at the Theatre bar.	8	Q1
Garage Income	To provide assurance over the collection of garage income, including set-up of direct debit payment arrangements.	10	Q2

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Complaints, Compliments, Comments (3Cs)	To provide assurance over the recording, treatment and reporting of complaints, compliments and comments.	7	Q4
DFG Capital Grant Certification	To provide Head of SIAS sign-off of the annual DFG grant declaration through the validation of transactions included in the return.	1	Q2
PROCUREMENT			
	No audits identified		
JOINT REVIEWS / SHARED LEARNING			
Shared Learning Newsletters / Summary Themed Reports / Joint Reviews	Shared Learning Newsletters and Summary Themed Reports providing opportunities for shared learning across the partnership. Joint reviews as determined by the SIAS Board.	5	Through the year
COUNTER FRAUD			
	See Shared Services Audit Plan.		

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RISK MANAGEMENT AND GOVERNANCE			
	No audits in main plan (see reserve list).		
AD HOC ADVICE			
Ad Hoc Advice	For ad hoc advice to management on matters, issues or queries relating to risk, control, governance and anti-fraud, including advice on new policies / strategies.	2	As required
IT AUDITS			
	See Shared Services Audit Plan.		
TO BE ALLOCATED			
To Be Allocated	See Shared Services Audit Plan.		
FOLLOW-UP OF AUDIT RECOMMENDATIONS			

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Follow-up of outstanding audit recommendations	Obtaining quarterly updates on the status of internal audit recommendations from action owners and reporting outcomes to Audit Committee.	10	Through the year
STRATEGIC SUPPORT			
Head of Internal Audit Opinion 2019/20	To prepare and agree the Head of Internal Audit Opinion for 2019/20.	2	Q1
External Audit Liaison	To provide information as required by the external auditors.	1	Through the year
Audit Committee	To provide services linked to the preparation and agreement of Audit Committee reports and presentation of reports at Audit Committee. Provide Committee Member training prior to the committee meetings if requested.	10	Through the year
Monitoring and Client Meetings	To produce and monitor performance and billing information, work allocation and scheduling, and to meet with the Council's Audit Champion, other key officers and attend Governance Group held each quarter.	12	Through the year

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2021/22 Audit Planning	To provide services in relation to preparation and agreement of the 2021/22 Audit Plan.	5	Q4
SIAS Development	Included to reflect the Council's contribution to developing the partnership.	3	Q1
Annual Governance Statement	To assist the Council in the preparation of the Annual Governance Statement for 2019/20.	3	Q1
2019/20 PROJECTS REQUIRING COMPLETION			
2019/20 Projects Requiring Completion	Additional time, if required for the completion of 2019/20 audit work carried forward into the 2020/21 financial year. Unused days will be returned to contingency and reallocated to other audits.	5	Q1
TOTAL AUDIT PLAN DAYS		134	

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2020/21 RESERVE LIST (Scope to be determined in the event that the audit is transferred to the main plan)			
	Corporate Governance		