APPENDIX A

Three Rivers District Council

Audit Committee

20 March 2018

Three Rivers District Council 2018/19 Internal Audit Plan

| **Audit**  | **Proposed Outline Scope / Reason for Inclusion** | **Proposed Days**  | **Target Quarter** |
| --- | --- | --- | --- |
| **KEY FINANCIAL SYSTEMS** |
|  | Included in the Shared Services Audit Plan |  |  |
| **OPERATIONAL AUDITS** |
| GDPR Preparedness | Review to assess the Council’s progress in meeting requirements of the new GDPR legislation from 25 May 2018. Coverage likely to include: 1. **Management of Information Assets** -Whether the Council has taken adequate steps to comply with the requirements of the GDPR for the management of its information.
2. **Privacy by design –** Whether the principle of privacy by design is established and incorporated into ways of working within the Council.
3. **Rights of the individual -** Whether the Council complies with the requirements of the GDPR in respect of the rights of the individual.
4. **Awareness -** How the Council has made people aware of the requirements of the GDPR and the changes that will be introduced.
 | 12 | Q1 |
| GDPR – post implementation review | Review to examine effectiveness of GDPR arrangements after go-live.  | 8 | Q2 |
| Performance Management (Data Quality and Target Setting) | Review to provide assurance over the robustness of data collection for performance indicators. Scope to cover a detailed review of data sources / analysis for a sample of indicators. | 8 | Q2 |
| Anti-Social Behaviour (use of community protection notices) | Review to provide assurance over the use of community protection notices (CPNs) across the Council. | 6 | Q2 |
| Disabled Facility Grants (DFGs) | Review to provide assurance over the disabled facility grants process. Typical coverage to include:1. **Legislation, Policies and Procedures** - Working practices comply with legislation and council policies and procedures.
2. **Processing of DFG Applications** - Adequate documentary evidence is present on file to support the application and award of the grant. A charge is placed on the property to allow for recovery of the grant in the event of the sale of the property.
3. **Payments to Contractor** – The works undertaken by the contractor are adequately monitored and costs are compliant with the agreed schedule of rates. Appropriately authorised payments are released only after quality checks have been carried out on the work completed.
 | 6 | Q2 |
| CIL – spend arrangements | Review to provide assurance that processes and controls are effective over spend proposals for contributions received. Typical areas include:1. **CIL Expenditure** – the existence of and compliance with policies and procedures covering the spending of contributions received.
2. **Monitoring and Reporting** – the service monitors how much CIL has been spent and the degree to which particular projects have benefitted.
 | 5 | Q3 |
| Communications  | Review to provide assurance that processes and controls over the Council’s communications (including use of social media) are effective. Scope to be determined at time of the review; typical areas include:1. **Communication Strategy and policies** -are up to date, in line with the Council’s Corporate Plan and have been appropriately approved and circulated to staff and supported by a communications work plan.
2. **Compliance with policies and guidance** - communications are appropriately approved, compliant with media guidelines, social media policy and other relevant Council policies.
3. **Access to writing intranet and website content** –is balanced to ensure quality control against non-compliance with content requirements and not impede effective decision making across the organisation
4. **Effectiveness of communications** -communications are logged and monitored on a regular basis to assess achievement of agreed outcomes and to inform developments, trends and methods of communication.
 | 8 | Q3 |
| Temporary Accommodation | Review to provide assurance over the control of costs and the use of private sector landlords. | 8 | Q2 |
| Emergency Planning | Review to provide assurance over the existence and adequacy of the arrangements for emergency planning. Typical scope to include business impact and risk assessment, alignment of key services to the plan, testing and review of plans, training provision.  | 5 | Q2 |
| DFG Capital Grant Certification | To provide Head of Assurance sign-off of the annual DFG grant declaration through the validation of transactions included in the return. | 1 | Q2 |
| **PROCUREMENT** |
|  | See Shared Services Audit Plan. |  |  |
| **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. |  |  |
| **RISK MANAGEMENT AND GOVERNANCE** |
|  | No audits scheduled for 2018/19. |  |  |
| **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. Ad hoc advice is relevant to activities that typically take less than one day to complete, e.g. 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** |
| 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 | Quarterly |
| **STRATEGIC SUPPORT**  |
| Head of Internal Audit Opinion 2017/18 | To prepare and agree the Head of Internal Audit Opinion for 2017/18. | 2 | Q1 |
| External Audit Liaison | To meet the external auditors and provide information as required. | 1 | Through the year |
| Audit Committee | To provide services linked to the preparation and agreement of Audit Committee reports and presentation of reports / participation at Audit Committee. Provide Committee Member training prior to the committee meetings. | 8 | Quarterly |
| 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 and other key officers. | 11 | Through the year  |
| 2019/20 Audit Planning | To provide services in relation to preparation and agreement of the 2019/20 Audit Plan. | 4 | Q3/4 |
| 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 2017/18. | 3 | Q1 |
| Contingency | Blance of audit days to be allocated to new audits, or to extend current audits  | 6 | Q1-Q4 |
| **2017/18 PROJECTS REQUIRING COMPLETION** |
| 2017/18 Projects Requiring Completion  | Additional time, if required for the completion of 2017/18 audit work carried forward into the 2018/19 financial year. | 5 | Q1 |
| **TOTAL AUDIT PLAN DAYS**  | **127** |  |

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| **2018/19 RESERVE LIST** **(Scope to be determined in the event that the audit is transferred to the main plan)** |
|  | Parking Contract - SLA |  |  |
|  | Homelessness |  |  |
|  | Leisure Contract |  |  |
|  | Revised Committee Structures |  |  |
|  | Safeguarding – summer play schemes |  |  |