

APPENDIX 1

# Audit & Assurance Plan 2021/22

Delivering Independent Assurance to Local Government



## **CONTENTS – SHORT VERSION OF PLAN**

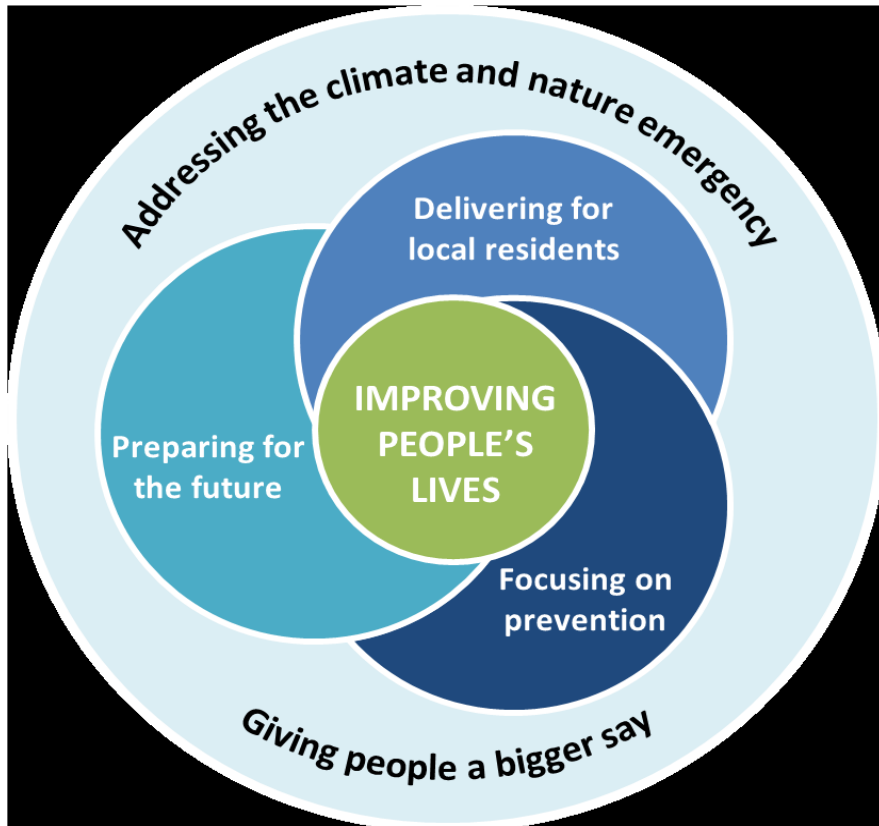
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# 1. Our Role

## Introduction

At the 25<sup>th</sup> February 2020 Council Meeting, Bath & North East Somerset Council adopted a new Corporate Strategy 2020-24 and an associated Corporate Delivery Programme.

The framework of the new Strategy has a single overriding purpose – to improve people’s lives with the following key outcomes.



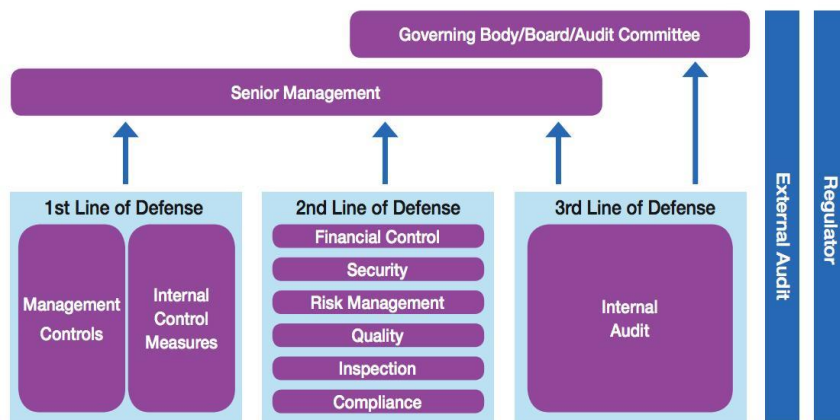
Against each of the three recorded principles, there are key commitments and linked to the commitments examples of how progress will be measured.

The Council Corporate Strategy Framework recognises “Managing our Money” through the Medium Term Financial Strategy and there is much more emphasis on ‘Performance Management and Review’.

The importance of excellence in resource management and sound governance is fundamental to achieving its purpose and the stated commitments.

One West and the Internal Audit function fully recognize it has a role to play in achieving the objectives of the Council. This is now even more important based on the impact of Covid19 and the lockdown of the Country and much of the world. We need to be flexible and agile. Independent assurance which is strong but supportive can provide a helpful and positive role not just to services but to elected Members and the Community at large by demonstrating that the Council is operating effectively and protecting its assets and resources for the benefit of all its stakeholders.

### Three Lines of Defence Model



By being independent of management One West’s Internal Audit function maintain the third line of defence and we continue to fulfil this role effectively by working with all our stakeholders - especially the Audit Committee, Statutory Officers and Senior Management.

We aim to offer continued value to clients based on the following key priorities –

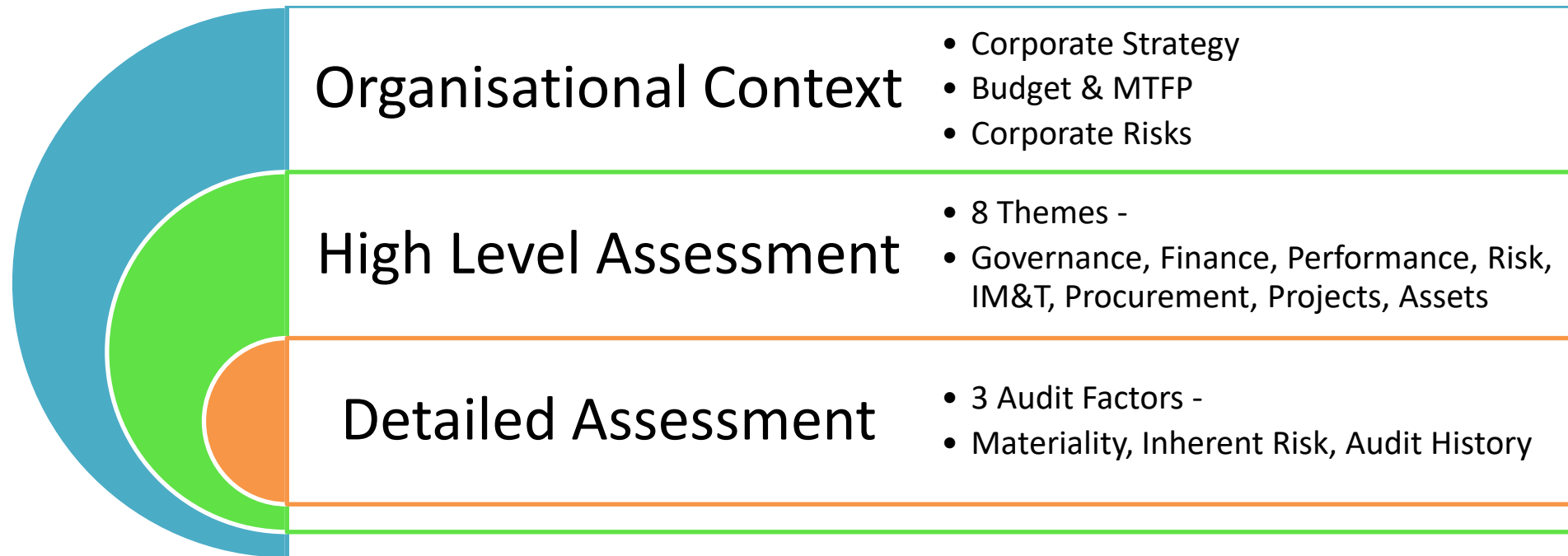
- **Use of our Reasonable Assurance Model**
- **Maximising Use of Technology**
- **Investment in Skills**
- **Offering complimentary assurance services**
- **Providing Value for Money**

The remainder of this document outlines our approach and also the indicative areas for our audit and assurance plan for 2020/2021.

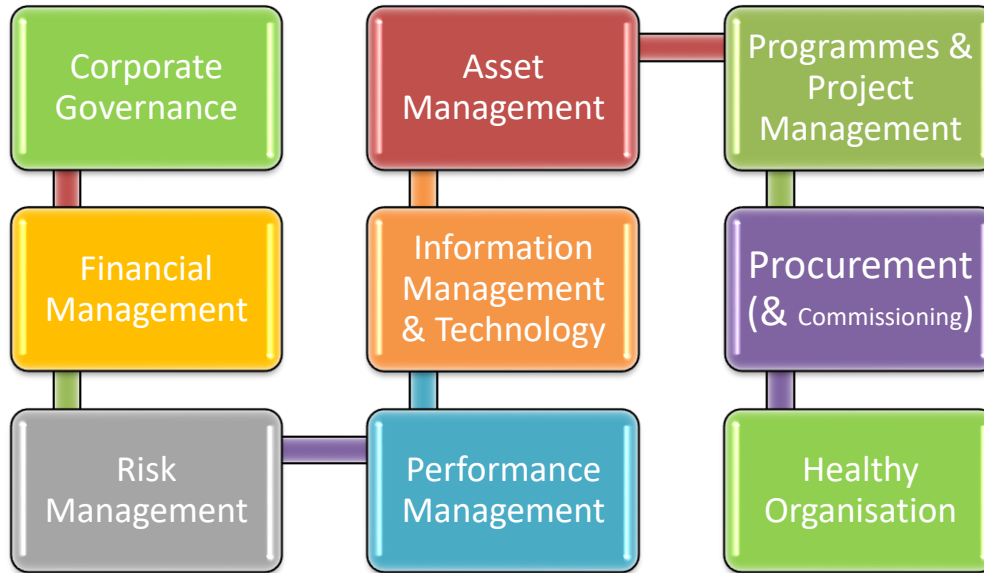


## 2. Reasonable Assurance Model – Producing the Audit Plan

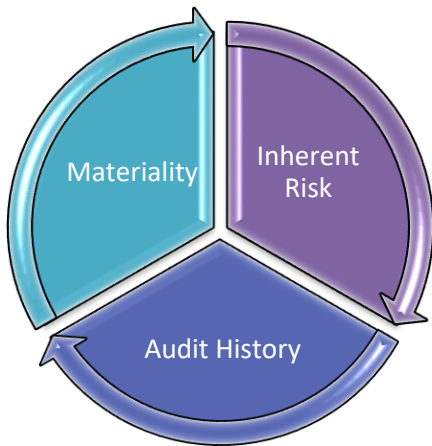
The model is based on the fundamental requirement that the audit plan proposed will deliver sufficient work to enable the Head of Audit to independently assess the internal control framework and give a reasonable assurance opinion at the end of each year. This involves considering current context of the Council, what a 'healthy organisation' requires to operate effectively and then assessing independently against this in a staged process as follows –



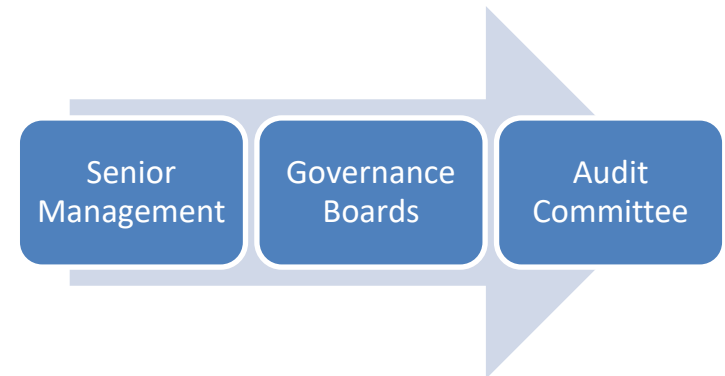
**HIGH LEVEL ASSESSMENT AREAS – REASONABLE ASSURANCE**



**DETAILED ASSESSMENT CRITERIA**



**CONSULTATION & APPROVAL**



**Results of our Reasonable Assurance Model Risk Assessment –**

<b>LEVEL OF RISK</b>	HIGH		<b>FINANCIAL MANAGEMENT</b>			
			<b>INFORMATION MANAGEMENT</b>	<b>PROCUREMENT/ ASSET MANAGEMENT</b>		
		<b>CORPORATE GOVERNANCE</b>	<b>PROGRAMME &amp; PROJECT MANAGEMENT</b>	<b>PERFORMANCE MANAGEMENT / RISK MANAGEMENT</b>		
	LOW					
		HIGH	<b>LEVEL OF ASSURANCE</b>			LOW

### 3. Internal Audit Plan 2021/22 Areas for Review

Audit Area	Service or Reasonable Assurance Theme
Covid19 - Restrictions - Business Grants	Financial Management
Covid19 - Adult Social Care Grant Funding Management	Financial Management
Covid19 - Supplier Relief - Adult Social Care Providers	Financial Management
Covid19 - Contain Outbreak Funding	Financial Management
Covid19 - Next Steps Accommodation Short & Long Term	Financial Management
Clean Air Zone (Income & Interfaces)	Financial Management
Covid19 - DWP Winter Support Grants	Financial Management
Covid19 – D of E Free School Meal Voucher Scheme	Financial Management
Finance - In-Year Budget Management & Forecasting	Financial Management
Property - Revenue Estate - Debt Recovery & Write Offs	Financial Management
IT Audit - Secure Configuration (New laptops)	Information Management & Technology
IT Audit - Cloud and Hosted Systems Management (Identity and Access Management)	Information Management & Technology
Highways Interventions & Drainage	Asset Management
Adult Social Care - Joint Agency Panel (JAP)	Financial Management / Procurement (Commissioning)
Climate & Nature Emergency - Response	Asset Management
IT Audit - Patch Management (Laptops)	Information Management & Technology
Adult Social Care - Community Resource Centre & Extra Care Housing - (CRC Phase 2)	Financial Management
Avon Pension Fund - Business Continuity	Risk Management
Property - Revenue Estate - Asset Utilisation	Asset Management
Anti-Fraud & Corruption - Tenancy Fraud	Risk Management
Property - Management of Tenant Responsibilities (maintenance & structural alterations)	Asset Management
Health Safety & Wellbeing - Managing the Risks	Risk Management
Property - Revenue Estate - Property Acquisitions	Asset Management
Avon Pension Fund - Pensions Governance COP 14	Corporate Governance
Children Services & Education - Children Disabilities	Financial Management / Risk Management
Property - Rent Reviews	Financial Management / Asset Management
Avon Pension Fund - Pensions Payroll	Financial Management
Avon Pension Fund - Digital Strategy Review	Information Management & Technology



Audit Area	Service or Reasonable Assurance Theme
Place Management - Traffic Signals & Intelligent Network (Contract Management)	Financial Management / Procurement (Commissioning)
Public Health & Prevention - GLL Contract Management – Governance	Financial Management / Procurement (Commissioning)
IT Audit - Incident response plan	Information Management & Technology / Risk Management
IT Audit - IT Asset Management (Laptops)	Information Management & Technology / Asset Management
People & Policy - Governance - Decision Making	Corporate Governance
IT Audit - Capacity and Availability	Asset Management
Children Services & Education - Alternative Learning	Financial Management / Procurement (Commissioning)
Finance - Welfare Support	Financial Management
<b>Follow- Up Reviews (2020/21 Audits), including:</b>	
20-003B Waste Collections - Income	
20-004B Property – Compliance (Statutory - H&S)	
20-005B Clean Air Zone	
20-006B Grant Funded Projects	
20-007B Accounts Payable (Agresso FMS Authorisations)	
20-009B Car Parking Enforcement	
20-010B APF - Altair - IT System Access	
20-011B Revenue Estate - Service Charges and Tenant Management Relations	
20-012B 16+ Accommodation & Support	
20-013B Community Care Contract Management - Integrity of Data	
20-015B APF - Risk Management	
20-016B Waste - Transfer Station (Weighbridge)	
20-017B IT Audit - Secure Configuration (Laptops)	
20-018B IT Audit - Electronic Service Delivery - Revenue & Benefits	
20-019B Community Resource Centre - Establishment Review	
20-021B Heritage – Retail Shops – Purchasing & Stock Control	
20-022B Council Tax - Liability, Billing & Refunds	
20-024B IT Audit - Helpdesk – Issue and Problem Management	
20- 025B APF - Pensions Governance COP 14	
20-026B IT Audit - Application - IDOX Contract Management	
20-028B Housing Benefits Processing Claims (& Overpayments)	
20-032B Schools - Income & Payments (VAT)	