

CCC Draft Internal Audit Plan 2020/21						
Audit	Days	Theme	Qtr	Month	Directorate	Why?
Value For Money including. Project Management						
In order to address increased financial pressure on the organisation, the Council needs to transform and develop more effective working across all services. This work provides cross-cutting assurance over the management of key 'value for money' risks which accompany major transformation, and that benefits are delivered as planned.						
Investment Properties	10	Value for Money	Q2	July	Resources	Review of the Council's policy on investing in property and current Council-owned properties, to provide assurance that investments are delivering their planned benefits.
Embedding Project Assurance Framework	20	Project Management	Q1	Ongoing	BI&D	Work to embed the Council-wide projects assurance process, to ensure all projects are risk-assessed and the most high-risk projects have a project assurance officer assigned from Audit, Finance or Transformation.
Project Assurance of High Risk Projects	50	Project Management	Q2	July	BI&D	Project assurance of high-risk projects by designated Internal Audit project assurance officers.
Total VFM & Project Management:	80					
Anti-Fraud and Corruption						
Allocation of time for risk assessment and investigation of fraud and theft referrals. Should significant fraud be identified in-year SMT will be consulted as to the best way to investigate as well as, where appropriate, how to improve the control environment to reduce the risk of re-occurrence.						
Fraud Investigations	75	Fraud & Corruption	Q1	Ongoing	Cross-Cutting	Receive WB referrals and allocation of time to investigate alleged fraud or theft.
Total Anti-Fraud and Corruption:	75					
Key Financial Systems						
Providing assurance that the Council has made arrangements for the proper administration of its financial affairs, these system audits are agreed in advance with External Audit and focus on the systems with the highest financial risk. These reviews give an opinion as to the effectiveness of financial management procedures and arrangements to ensure the integrity of accounts. LGSS IA will use the shared services ethos to minimise the resources required to undertake these audits, whilst still giving effective assurance to CCC.						
Accounts Receivable	20	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
Purchase to Pay	20	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
Payroll	20	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
General Ledger	10	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
Bank Reconciliation	5	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
Treasury Management	10	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
VAT	5	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
Financial Systems IT General Controls	10	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
Debt Recovery	20	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.

Pensions	20	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
Total Key Financial Systems:	140					
Grants and Other Head of Audit Assurances						
Provision of assurances over grant funding from central government where a Head of Audit opinion is required. These are increasing in number each year, and SMT will be kept informed of any new requirements arising in-year via the normal reporting mechanisms.						
Additional Highways Maintenance Grant	5	Financial Governance	Q1	May	P&E	Grant certification required.
Local Transport Capital Block Funding	5	Financial Governance	Q2	July	P&E	Grant certification required.
Bus Service Operators	5	Financial Governance	Q2	July	P&E	Grant certification required.
Flood Resilience Fund	5	Financial Governance	Q2	July	P&E	Grant certification required.
Cambridgeshire Challenge Fund	5	Financial Governance	Q1	May	P&E	Grant certification required.
Cycle City Phase II	5	Financial Governance	Q2	September	P&E	Grant certification required.
Troubled Families Grant	40	Financial Governance	Q1	Ongoing	P&C	Grant certification required - monthly / quarterly certification
SWIM Grant	5	Financial Governance	Q1	May	P&E	Grant certification required.
National Productivity Fund	5	Financial Governance	Q1	June	P&E	Grant certification required.
Disabled Facilities Grant	5	Financial Governance	Q1	May	P&C	Grant certification required.
Safer Roads Funding	5	Financial Governance	Q2	July	P&E	Grant certification required.
Pothole Action Fund	5	Financial Governance	Q2	July	P&E	Grant certification required.
Broadband Grant	5	Financial Governance	Q1	April	CCS	Grant certification required.
High Needs Block (Dedicated Schools Grant)	30	Financial Governance	Q2	July	P&C	Review of financial and operation performance to provide assurance that budget management is robust and investment is effectively utilized to drive service improvement
Total Grants and Other Head of Audit Assurances:	130					
Commissioning & Contracts						
This is a key area of risk. Effective and proportionate contract monitoring by CCC is essential to ensure good cost control (i.e. we pay what we should based on actual costs/'contract' conditions) and that expected outcomes from these contracts are achieved. Higher-risk contracts have been selected for review, incorporating open-book assurance where possible to ensure that these are operating in accordance with the terms of the contracts and value for money is being achieved by contract management activities. Work to examine the commissioning process as a whole is also included in this assurance block. Contract values are taken from the Council's Contracts Register.						
Procurement Governance	30	Procurement	Q3	September	Cross-Cutting	The Procurement service is coming back in-house to CCC. This review will cover policies and procedures governing procurement processes, and arrangements for monitoring compliance with procurement policies. Assurance over risk that best value is not being achieved across all Council procurement.
Most Economically Advantageous Tenders	20	Procurement	Q1	May	Cross-Cutting	Review MEAT where lowest priced tender was not succesfu l to assess the cost of additional quality. Review the appropriateness of specification, evaluation criteria (and compliance) including rationale for award.
Highways Contract Open Book Review	50	Procurement	Q1	Ongoing	P&E	Final account open book review of the Highways Contract, annual value c.£45m.

Waste PFI Open Book Review	40	Procurement	Q2	September	P&E	Final account open book review of the Waste PFI Contract, annual value c.£22m.
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Street Lighting PFI Open Book Review	40	Procurement	Q1	April	P&E	Final accounts open book review of the Street Lighting Contract, annual value c.£8.12m.
Contract Management - Cambridgeshire Energy Performance Contracting Project	30	Procurement	Q3	November	P&E	Review of contract management within the Cambridgeshire Energy Performance Contracting project, which holds two major contracts with a combined annual value of £11m.
Contract Management - Minor Works Framework	30	Procurement	Q1	April	Resources	Review of the controls and contract management in place for the Minor Works Framework, with an annual value of £8m. The contract is due to expire at the end of March 2021 so any key findings will inform the procurement and management of the new framework.
Contract Management - Provision of Community Equipment Services	20	Procurement	Q1	May	P&C	Review of the controls and contract management in place for the Provision of Community Equipment Services contract with an annual value of £4.36m.
Contract Management - Residential & Short Break Care for Children and Young People with a Disability	20	Procurement	Q2	July	P&C	This work will be undertaken in two tranches. The contract is ending summer 2020 and the service will be insourced so the first tranche of work will be to review the contract closure procedures and final position. The second piece of work will take place in quarter 4 to provide assurance over the new arrangements in place for Residential & Short Break Care for Children and Young people
Contract Management - Public Transport, Park & Ride, and Guided Busway Contract	30	Procurement	Q1	June	P&E	Review of the controls and contract management in place for the Public Transport, Park & Ride and Guided Busway contract with an annual value of £3m. The contract is due to expire at the end of March 2021 so any key findings will inform the procurement and management of the new contract
Contract Management - Integrated Drug and Alcohol Treatment System	30	Procurement	Q3	November	PH	Review of the controls and contract management in place for the Cambridgeshire Integrated Drug and Alcohol Treatment System contract which was awarded in May 2018 and has an annual value of £4.875m.
Adults Social Care Commissioning Strategies	40	Procurement	Q3	November	P&C	Review of strategic planning for commissioning and contracting across Adult Social Care, to provide assurance that commissioning is pro-active, considers demand and how this may be managed, and takes into account the condition of local markets.
New Schools Building PFI	10	Procurement	Q2	August	P&E	Review of contract arrangements for new school builds with a focus on potential cost recovery in relation to energy rebates.
Light Blue Fiber	10	Procurement	Q3	October	P&E	Independent non-statutory review of their financial accounts to provide assurance for stakeholders.
Contract Management – CCS & Healthy Child Provision	20	Procurement	Q1	June	P&C	Review of the controls and contract management in place for the Section 75 agreement to deliver the CCS and Healthy Child provision for the Council.
Total Commissioning & Contracts:	420					
Key Organisational Risks & Director Requests						
These are areas of risk specifically identified by directors during the consultation process and have been requested to be included in the 2019/20 Audit Plan. This block also includes areas where the Audit Committee require additional assurances. Assurance over key organisational risks and requests for specific audit reviews by individual Directors will not only give directors the assurance they have requested but will support the annual Head of Internal Audit opinion across the control environment.						
Rental Income	20	Value for Money	Q3	July	Resources	Follow-up review to assess progress after limited assurance reports in 2019/20.

Loans to External Organisations	5	Financial Governance	Q1	April	Cross-cutting	Review of the Council's policies on providing loans to external organisations and compliance with policy in practice.
Capital Strategy	20	Financial Governance	Q2	September	Cross-cutting	Review of the Council's Capital Strategy, in light of the CIPFA Prudential Code requiring Local Authorities to have a Capital Strategy in place from April 2019.
Capital Project Variations and Overspends	20	Value for Money	Q2	August	Cross-Cutting	Review of a sample of capital projects which have experienced significant overspends or variations, to gain assurance over risk and issue management, including the risk of over-specifying projects, and identify any lessons learned for dissemination. To include at least one project from the Schools capital programme.
Adult Skills	10	Performance	Q4	January	P&C	Review of the Adults Skills service delivery. There is potential for this service to move to a more arms-length delivery model during the year. This work will be undertaken in Q4 and seek to provide assurance that any arms-length management arrangements incorporate appropriate controls to ensure effective service delivery.
Contingency for emerging areas during the year	5	TBC	Q1	Ongoing	Cross-cutting	Contingency for any areas of particular concerns/interest that arise during the year. Scope of any such work to be agreed with eh S151 Officer.

Annual Safeguarding Assurance	25	Safeguarding	Q2	September	P&C	Annual assurance on safeguarding, guided by a review of assurances over the Council's safeguarding arrangements for children and adults, including internal review processes, contractual assurances, and assurances received from third parties such as Ofsted, peer reviews etc. and gap analysis work.
Adult Social Care Finance	20	Financial Governance	Q1	May	P&C	Assurance following the major restructure and centralisation of the Adults Social Care Finance team, particularly reviewing invoicing processes, cost recovery and the link to debt management. Key contacts: Mark Gedney, Charlotte Black and Will Patten.
Safeguarding the Assets of Clients in External Establishments	25	Safeguarding	Q3	September	P&C	To provide assurance that there are appropriate arrangements in place to safeguard the assets of the service user and to ensure correct charges are being made to the Council.
Cambridgeshire County Council Client Monitoring Arrangements for This Land Ltd	25	Value for Money	Q3	October	Resources	A review to provide comprehensive follow-up on findings and implementation of actions following the review of This Land Ltd in 2019/20.
LGSS Law	15	Financial Governance	Q3	November	Cross-cutting	A review to provide comprehensive follow-up on findings and implementation of actions following the review of LGSS Law in 2019/20.
This Land Ltd	25	Governance	Q2	August	Cross-Cutting	To provide assurance that there are appropriate arrangements in place to safeguard the Council's interests and also to confirm the robustness of business case outcomes and decision making.
Recruitment Processes in Children's Social Care	20	Safeguarding	Q2	August	P&C	Review requested by the Service Director for Children & Safeguarding. This would aim to provide assurance that the process in place is streamlined and sufficiently robust to ensure that only good-quality candidates are appointed, as well as considering safe recruitment issues.
Implementation of Liberty Protection Safeguards	20	Safeguarding	Q1	April	P&C	Review of readiness for the implementation of Liberty Protection Safeguards, replacing the previous Deprivations of Liberty Safeguards from October 2020 as a result of the Mental Capacity (Amendment) Act 2019.
Social Care Transitions	20	Safeguarding	Q2	September	P&C	Review of service user transitions between child and adult services including LD, PD and LAC, with a focus on providing assurance that processes are streamlined and efficient.
Other People & Communities Risk Based Audits	15	TBC	Q1	Ongoing	P&C	Allowance of time for risk-based reviews, based on discussions with Senior Management.
Total Risk-Based Audits:	290					
Compliance - Kep Policies and Procedures						
Compliance checks across the organisation to provide assurance on whether critical controls within key policies and procedures are routinely complied with in practice. Proposed coverage is underpinned by an assessment of the Council's framework of controls and findings from previous audit work.						
Key Performance Indicators	20	Performance	Q2	September	Cross-Cutting	Review of a sample of Key Performance Indicators to confirm that they are calculated and reported accurately in order to appropriately inform decision-making.
Grants to Voluntary Organisations Policy Compliance	20	Financial Governance	Q2	August	Cross-Cutting	Review of compliance with the Council's Grants to Voluntary Organisations Policy, launched in 2018, to assess the financial governance and control over grant awards.
Health, Safety & Wellbeing Policy Compliance	20	Safeguarding	Q3	November	Cross-Cutting	Review of compliance with key controls within the Council's Health, Safety and Wellbeing Policy.
Procurement Compliance	20	Procurement	Q3	September	Cross-Cutting	2x reviews throughout the year of a sample of invoices, to provide assurance over risk that best value is not being achieved across all Council procurement. Once invoices have been selected, the review will work backwards through the commissioning process to confirm compliance and VFM.
Client Contributions Compliance	30	Financial Governance	Q2	July	P&C	Review to provide assurance that the Council is effective in securing payment of client contributions where these have been assessed as being due for individuals in receipt of care.

Direct Payments Compliance	20	Value for Money	Q3	September	P&C	Sample testing of Direct Payments files to provide assurance over the following risks: Direct Payments are misused by service users or subject to fraud; the Council does not monitor these effectively; and that surplus monies due for repayment are not identified.
Unannounced Visits	20	Value for Money	Q2	August	Cross-Cutting	2 - 3 services will be identified in conjunction with senior managers, for unannounced visits focusing on compliance with the Council's policies and expectations for management of finances and safeguarding risks, and providing an appropriate deterrent to fraud.
Fees and Charges Policy & Compliance	5	Value for Money	Q2	August	Cross-Cutting	Risk that new processes around setting fees and charges are not followed, leading to the Council missing out on income or legislative non-compliance.
Total Compliance:	155					
ICT and Information Governance						
Reviews of key risk areas around information governance and information security, as well as coverage of key ICT risk areas such as major ICT failure.						
Information Technology Audit Plan	70	ICT and Information Governance	Q1	Ongoing	Cross-Cutting	Information Technology Audit Plan to be targeted to the key areas of risk within the IT service. A key area of interest will be the project handling the migration of the CCC data centre.
Information Management Board	5	ICT and Information Governance	Q1	Ongoing	Cross-Cutting	Internal Audit attendance at Information Management Board.
Total ICT Audit:	75					
Strategic Risk Management						
Assurance over the Council's risk management framework in addition to support, advice and facilitation of strategic risk management processes.						
Annual Assurance on Risk Management	5	Risk Management	Q4	January	Cross-Cutting	Maintaining the CRR, reporting to stakeholders and providing an annual assurance over the Council's Risk Management framework.
Strategic Risk Management Assurances	20	Risk Management	Q1	Ongoing	Cross-Cutting	Strategic reviews to assess the level of assurance that can be provided over management of the Council's top corporate risks and top directorate-level risks, on a quarterly basis.
Risk Management	60	Risk Management	Q1	Ongoing	Cross-Cutting	Strategic risk management processes, workshops and reporting.
Compliance - Corporate and Key Directorate Risks	45	Risk Management	Q1	Ongoing	Cross-Cutting	A programme of compliance checks on key controls mitigating the Corporate risks and top 3 Directorate-level risks to provide assurance on whether critical controls are routinely complied with in practice. Each risk will be audited once during the audit cycle.
Total Risk Management:	130					
Governance and Assurance						
Assurance over core governance areas including effective key policies and procedures which drive the culture and risk appetite of the organisation; a comprehensive key performance indicator framework; and other key elements of strong corporate governance.						
Annual Governance Statement/Code of Corporate Governance	15	Governance	Q3	November	Cross-Cutting	Annual Governance Statement/Code of Corporate Governance.
Corporate Key Performance Indicator Framework	5	Performance	Q1	May	Cross-Cutting	Providing an annual assurance over the effectiveness of the Council's corporate Key Performance Indicator framework.
Annual Key Policies & Procedures Review	5	Governance	Q1	April	Cross-Cutting	Following previous year audit reviews of core policies and procedures, this review will provide assurance that key policies are reviewed, updated and accessible to staff.
Equality Impact Assessments Compliance	20	Governance	Q3	November	Cross-Cutting	A new policy on Equality Impact Assessments is being implemented in early 2020 and Internal Audit have been requested to review compliance with the policy.
Schools Payroll and Safe Recruitment	35	Financial Governance	Q3	November	P&C	Annual assurance over schools payroll systems and safer recruitment processing, considering assurance available from schools payroll providers; sample testing of schools; and assurance available from the Schools Intervention Service and Finance teams.
Schools Causing Concern	5	Safeguarding	Q1	Ongoing	P&C	Audit attendance at Schools Causing Concern group and ad hoc advice.
Annual Whistleblowing Policy Report and Awareness	15	Governance	Q4	January	Cross-Cutting	Work to review the whistleblowing policy, conduct awareness-raising activities across the organisation, and produce the annual report on whistleblowing cases.

CIPFA Financial Management code	10	Governance	Q2	July	Cross-Cutting	Internal audit input required for the implementation of the CIPFA Financial Management code
Contingency	30	Governance	Q1	Ongoing	Cross-Cutting	Contingency for potential work required throughout the year, for example: review of the Councils Climate/Environmental strategies, policies and performance against related targets/key outcomes

Total Governance:	140					
Advice & Guidance						
Advice & Guidance	50	Advice & Guidance	Q1	Ongoing	Cross-Cutting	Providing support and guidance to staff on ad-hoc queries.
Freedom of Information Requests	5	Advice & Guidance	Q1	Ongoing	Cross-Cutting	Allowance of time to respond to FOI requests received in-year.
Follow-Ups of Agreed Actions	45	Advice & Guidance	Q1	Ongoing	Cross-Cutting	Confirming agreed actions have been implemented to reduce key organisational risks.
Total Advice & Guidance:	100					
Reporting						
Committee Reporting	25	Reporting	Q1	Ongoing	Cross-Cutting	Reporting to Audit and Accounts Committee.
Management Reporting	25	Reporting	Q1	Ongoing	Cross-Cutting	Reporting to SMT.
Audit Plan	25	Reporting	Q1	Ongoing	Cross-Cutting	Development of the Internal Audit Plan and in-year revisions/updates.
Total Reporting:	75					
Operational Plan Total - 2020/21	1775					