PETERBOROUGH CITY COUNCIL
INTERNAL PLAN 2018/19

AUDIT ACTIVITIES
Provision for Internal Audit and Anti-Fraud activities that are not subject to risk assessment.

SERVICE / SYSTEM	AUDIT SCOPE
Annual Audit Planning	Produce risk assessed annual plan and strategy, along with a review of: • Internal Audit effectiveness • Audit Committee effectiveness • Internal Audit Charter • Internal Audit Ethics Policy Includes reporting of the progress of the plan during the year. In accordance with PSIAS.
Annual Audit Opinion	Produce report detailing work carried out and Head of Internal Audit Opinion of Governance, Risk and Control, in accordance with PSIAS.
Annual Governance Statement	Compilation and review of senior management assurances, and review of AGS.
Fraud/Compliance activities	Produce annual report on activities of the Investigations Team. Produce/update corporate fraud policies, such as: Anti-Fraud and Corruption Policy; Whistleblowing Policy; Sanctions Policy. Proactive testing in high fraud risk areas. National Fraud Initiative – ongoing provision of data and investigation of matches. Raising awareness of fraud risks. Investigations into alleged fraud or irregular activity, as required.
Assurance Frameworks	Mapping of controls to assurances based on the Three Lines of Defence model. New activity - designed to feed into the annual audit opinion and to drive future Internal Audit work where appropriate. Initial aim is to cover Safeguarding (we will collaborate with CCC Internal Audit in this area), and also Project/Programme management.
Working Groups/Boards	Attendance at working group/board meetings (for example: Risk Management, Information Governance) and reviewing emerging issues.
Carry Forward Provision	Provision for the completion of 2017-18 audits.
Follow Up Provision	Revisiting audits after 6 months to monitor the implementation of recommendations.

PETERBOROUGH CITY COUNCIL INTERNAL PLAN 2018/19

AUDIT ACTIVITIES
Provision for Internal Audit and Anti-Fraud activities that are not subject to risk assessment.

SERVICE / SYSTEM	AUDIT SCOPE
Advice and Consultancy	Allowance exists for time spent on providing risk and control advice to officers, management and members, as well as ad hoc requests for consultancy work.
External work	We are the Internal Auditors for Vivacity and the Combined Authority. We also occasionally carry out NCLT grant certifications for schools. This work is chargeable and is not reported into PCC's Audit Committee.

	TOTAL AUDIT DAYS	397

PETERBOROUGH CITY COUNCIL
INTERNAL PLAN 2018/19

CERTIFICATION
Certification of grant claims in relation to funding received from government and other funding bodies, as well as other submissions we are required to make to government. These are not subject to risk assessment as they must be completed.

DESCRIPTION	COUNCIL OBJECTIVE	DIRECTORATE	AUDIT SCOPE
Disabled Facilities	6	P&C	Non ring-fenced capital funding towards Disabled Facilities grants that PCC can award to disabled clients for necessary housing alterations.
Bus Service Operators	6	G&R	A grant to support bus services, including community transport services. Direct from DfT.this year. By Sept 18.
Integrated Transport Block	1	G&R	From DfT via CPCA. By Sept 18. £1.4m
Highways Maintenance	1	G&R	From DfT via CPCA. By Sept 18. (Needs Element, Incentive Element, Additional Incentive Element). £3.3m
Pothole Action Fund	1	G&R	From DfT via CPCA. By Sept 18. (Two instalments) £4k
National Productivity Investment Fund	1	G&R	From DfT via CPCA. By Sept 18. £7.7k
Drought Damage	1	G&R	From DfT via CPCA. By Sept 18. £1.2m
Connecting Families	2, 6	P&C	Payment by results scheme. Requirement to audit 10% of the claims for every submission. Also, to review the council's Outcomes Plan, which documents how PCC will apply the scheme.
Carbon Reduction Commitment	4	G&R	A requirement from Environment Agency to audit the council's submission of annual energy usage figures to ensure they are valid, accurate and complete.
Other	Various	Various	Contingency for other possible grants during the year (eg funding for projects via CPCA, Integrated Communities Fund, Controlling Migration Fund)
Mayor's Charities	N/A	Gov	Audit of the accounts maintained in relation to fund raising for the Mayor's Charities.

	TOTAL AUDIT DAYS	80

PETERBOROUGH CITY COUNCIL
INTERNAL PLAN 2018/19

Prioritised Audits for Review
The following audit areas have been subject to an assessment (of size, corporate importance, stability, vulnerability and specific concerns) and ranked accordingly. The assessment, and therefore the ranking, may change during the year as circumstances alter and new risks emerge. Audit reviews will be prioritised on the basis of this ranking, along with the number of audit days available, the knowledge and experience of staff and any timing requirements. The shaded areas represent audits that will not be possible without recruitment to the vacant post.

SERVICE OR SYSTEM	COUNCIL OBJECTIVE	DIRECTORATE	OUTLINE AUDIT SCOPE	Priority Rating	Priority Score
Budgetary Control	All	Res	This review will look at the savings targets identified in the MTFS and the method used to track them to ensure they are on target.	H	70
Safeguarding	3	P&C	A follow-up of recommendations from an external review of ASC safeguarding practice, following a particular safeguarding incident. See also Assurance Mapping above.	H	67
Projects	All	Various	Reviews of specific projects to ensure appropriate business cases have been made and that they are being managed effectively. This may also include a look at business benefits realisations. The aim will be to look at transformation and demand management projects being manged by Serco, but other projects may be included.	H	62
Contracts	All	Various	Reviews of contract management or open book review of specific contracts, for example: Serco IT, Permanency (TACT), PES (Kingdom), new arrangements for the Amey contract.	H	62
Business Continuity	All	Res/All	This will cover Serco arrangements for disaster recovery and Council business continuity plans to ensure they are robust.	H	61
Cyber Security	All	Res	IT security arrangements –Serco role. Awaiting results of review commissioned by Serco to determine areas to focus on.	H	61
Corporate Boards	All	Gov	A new corporate board structure is being implemented. We will review the operation of the boards, including structure, role and accountabilities, once in place and embedded. To include process for approving capital spend.	H	58

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SERVICE OR SYSTEM	COUNCIL OBJECTIVE	DIRECTORATE	OUTLINE AUDIT SCOPE	Priority	
				Rating	Score
Schools	2	P&C	Themed reviews to include Statutory Testing. Reviews of specific schools will be determined on a risk basis throughout the year.	H	58
Code of Corporate Governance	All	Gov	A review of compliance with the new code, specifically covering ethics and standards.	H	57
IT Strategy/Agile Working	All	Res	An overview of the new IT strategy and its operation in terms of new agile working arrangements.	H	57
Pupil Referral Unit	2	P&C	A review of governance, including VFM on contracts and asset management, before this unit becomes 'arms-length' under an SLA.	H	54
Family Safeguarding	3	P&C	Funding from DfE to establish a new approach. A review of the governance in place to achieve the required outcomes.	H	54
Medesham Homes	1, 6	G&R	Governance arrangements and strategy of this joint venture with Cross Keys.	H	54

| | | | | **TOTAL AUDIT DAYS** | **283** |

PETERBOROUGH CITY COUNCIL
INTERNAL PLAN 2018/19

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Treasury Management	All	Res	A review of processes in place to manage investments and cash flow, following a recent strategy refresh.	H	51
Asset Management	All	G&R / All	To ensure processes are in place to keep the asset register up-to-date and accurate. To review the effectiveness of, and responsibilities for facilities, management.	H	50
GDPR	All	Gov	Arrangements for new data protection regulations.	H	50
Commissioning	3, 6, 7	P&C	Commissioning/Brokerage arrangements covering PCC and CCC (in collaboration with CCC Internal Audit)	H	50
Risk Management	All	G&R	An overview of new arrangements following a change in personnel and a new reporting board.	M	49
Council Tax	All	Res	Arrangements to ensure all income due is identified, billed and recovered.	M	49
NNDR	All	Res	Arrangements to ensure all income due is identified, billed and recovered.	M	48
Data Quality	All	All	Consultancy work to support solutions to identified data quality issues, incorporating use of our analytical software. Review of the new Information Strategy and its implementation.	M	46
Opportunity Peterborough	1	G&R	Governance arrangements for the wholly owned organisation.	M	41
Shared Services	All	Various	Performance management and income generation/cost reduction in areas with shared service arrangements with Fenland, Rutland, LGSS or any others.	M	40
IT Asset Management	All	Res	Processes in place to ensure asset registers are complete and up to date.	M	38

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Member Support	All	Gov	Member training and use of IT.	M	36
Employment Contracts	All	Res	Compliance with recruitment policies (Right to Work).	M	33
				TOTAL AUDIT DAYS	**147**

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VISION FOR THE CITY
STRATEGIC PRIORITIES 1 Drive growth, regeneration and economic development. 2 Improve educational attainment and skills. 3 Safeguard vulnerable children and adults. 4 Implement the Environment Capital agenda. 5 Supporting Peterborough's culture and leisure trust Vivacity. 6 Keep all our communities safe, cohesive and healthy. 7 Achieve the best health and wellbeing for the city.

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