

**PETERBOROUGH CITY COUNCIL
INTERNAL AUDIT PLAN 2020 / 2021**

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: <ul style="list-style-type: none"> • Internal Audit effectiveness • Internal Audit Charter • Internal Audit Code of Ethics Policy • Quality Assurance Improvement Plan 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.
Audit Committee Support	This includes a review of Audit Committee effectiveness, update of the Audit Committee Handbook, provision of training and attendance at meetings.
Annual Corporate Governance Review	Review of senior management self-assessment assurance statements. Verification of (but not production of) final AGS. High level review of governance including compliance with Local Code of Governance and ethics/standards.
Schools	The Department of Education have proposed a 3 year cyclical audit regime for maintained schools. The outcome from the recent consultation has not been published, but we have included time to review the governance and financial management arrangements of up to 10 schools this year.
Fraud activities	National Fraud Initiative – ongoing provision of data and investigation of matches (next submission in October 2020 with results expected from February 2021) Investigations into alleged fraud or irregular activity, as required.
Working Groups / Boards / Committees	Attendance at working group/board meetings (for example: Risk Management, Information Governance, project and procurement boards and Brexit working group) and reviewing emerging issues.
Carry Forward Provision	Provision for the completion of 2019 - 20 audits
Follow Up Provision	Revisiting audits after 6 months to monitor the implementation of recommendations
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.
TOTAL AUDIT DAYS	
315	

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AUDIT ACTIVITIES	
Provision for Internal Audit time spent on auditing external organisations	
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
	266

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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	OBJECTIVE	DIRECTORATE	AUDIT SCOPE
Disabled Facilities	6	People and Communities	Non ring-fenced capital funding towards Disabled Facilities grants that PCC can award to disabled clients for necessary housing alterations. Completion by July 2020
Bus Service Operators	6	Place and Economy	A grant to support bus services, including community transport services – Completion by September 2020
Taxi Infrastructure	1	Place and Economy	From DfT. ULEV Taxi Infrastructure Competition – completion by March 21
Integrated Transport Block	1	Place and Economy	From DfT via CPCA. Completion by September 2020
Highways Maintenance	1	Place and Economy	From DfT via CPCA. Completion by September 2020 (Needs Element, Incentive Element, Additional Incentive Element)
Pothole Action Fund	1	Place and Economy	From DfT via CPCA. Completion by September 2020
National Productivity Investment Fund	1	Place and Economy	From DfT via CPCA. Completion by September 2020
Norwood Lane	1	Place and Economy	From CPCA. Completion by September 2020
University	1	Place and Economy	From CPCA. Completion by September 2020
Connecting Families	2, 6	People and Communities	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. Claims reviewed monthly.
Mayor's Charities	N/A	Governance	Independent examination of the Mayor's Charities' accounts, in line with the Charity Commission's requirements.

TOTAL AUDIT DAYS**65**

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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 with current resources.

SERVICE OR SYSTEM	OBJECTIVE	DIRECTORATE	OUTLINE AUDIT SCOPE	Priority	
				Rating	Score
Financial Resilience	All	Corporate	A review of the arrangements in place to ensure that savings targets are robust and that they are achieved. This may cover the progress of some specific savings proposals.	H	87
Shared / externally delivered services	All	Corporate	Performance and financial management of these arrangements, particularly where new arrangements, have been put in place.	H	67
Contracts	All	Corporate	A review of contract management and/or open book reviews of the operation of key contracts, for example: <ul style="list-style-type: none"> • Schools PFI (£284m) • Passenger Transport (£16m) • Integrated Community Equipment Service (£4.25m) 	H	65
Financial Systems	All	Corporate	Pro-active fraud testing of vulnerable financial systems, for example Payroll, Payments.	H	65
Aragon	1, 6	Place & Economy	Governance arrangements for this wholly owned company.	H	62
Cyber Security	All	Customer & Digital	Protocols for dealing with a cyber security incident.	H	58
Temporary Accommodation	1, 6	Place & Economy	A review of the operation of the various teams/organisations in managing temporary accommodation.	H	58

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SERVICE OR SYSTEM	OBJECTIVE	DIRECTORATE	OUTLINE AUDIT SCOPE	Priority	
				Rating	Score
Asset Management	All	Resources	A review of some specific aspects of asset management: <ul style="list-style-type: none"> • Arrangements for keeping the asset register up to date • Process for ensuring condition surveys are completed on buildings 	H	58
ICT Joint Strategy	All	Customer & Digital	Overview of project to merge the Peterborough and Cambridgeshire ICT estate and to exit from the Serco contract.	H	56
Management Up-skilling	All	Legal & Governance	Consideration of activities for upskilling managers following the reshaping of HR and Finance functions.	H	56
Climate Change	4	Place & Economy	A review of arrangements for achievement of action plan.	H	56
Business Improvement District	1	Place & Economy	This will look at the processes for collection of the new levy as well as payment (of claims against the funds raised).	H	56
Licensing	6, 7	People & Communities	Covering both Selective Licensing and HMO licensing. New legislation requires more properties to have an HMO license.	H	56
Mosaic	3	People & Communities	A review of the finance module in the newly implemented Adult Social Care system, Mosaic, which is the first system to be shared by Cambridgeshire and Peterborough. This will cover payment and access controls.	H	55
Peterborough Integrated Energy Infrastructure	1	Place & Economy	Energy from waste scheme. A look at the processes in place that ensures all grant criteria are met to enable grant to be claimed. Also the governance around roles/decision making between partners.	H	55

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SERVICE OR SYSTEM	OBJECTIVE	DIRECTORATE	OUTLINE AUDIT SCOPE	Priority	
				Rating	Score
Parking Services	3	People & Communities	Review of all on and off street parking, enforcement activity, and use of car parks as assets.	H	55
Human Resources / Payroll system	All	Chief Exec / Customer & Digital	This will examine the newly implemented systems for self-service of absence management, expenses and leave management.	M	54
Think Communities		People & Communities	This will focus on the arrangements for partnership working, including shared decision making and data sharing.	M	45
Direct Payments	3	People & Communities	A review of the process for awarding and monitoring payments made direct to service users in respect of their care packages.	M	40
TOTAL AUDIT DAYS					311

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SERVICE OR SYSTEM	OBJECTIVE	DIRECTORATE	OUTLINE AUDIT SCOPE	Priority	
				Rating	Score
Event Management	7	Place & Economy	A review of the arrangements for public safety at events in the city.	H	63
Housing	1, 6	Resources	Arrangements for managing the stock of council owned housing and the proposals around becoming a HRA.	H	55
University PropCo	1	Place & Economy	A review of the governance of this joint venture between the Council and the Combined Authority, which will be responsible for the delivery and management of the proposed university buildings.	H	55
Fair Tax Mark	All	Resources	Compliance with initiative promoting fair tax conduct.	M	39
Syrian Refugee Programme	3, 6	People & Communities	Review of grant-funded activity including monitoring and evaluation.	M	38
Town Deal Funding	1	Place & Economy	A review of the framework for managing grant funds.	M	36
SEND	3	People & Communities	Spend on children with disabilities and cost of packages and what changes when transition into adults	M	36
Safeguarding Assets	3	People & Communities	Protocol for when the Council acts as deputy or appointee for service users.	M	32
Data Management	All	Corporate	How the council ensures that its data is accurate and available for efficient decision making.	M	32
Off contract purchasing	All	Corporate	Analysis of purchases made outside corporate contracts, including spot/block purchasing of beds.	M	38

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SERVICE OR SYSTEM	OBJECTIVE	DIRECTORATE	OUTLINE AUDIT SCOPE	Priority	
				Rating	Score
S75	3, 7	People & Communities	Arrangements to ensure that all S75 agreements are up to date and appropriate leading up to renewal.	M	34
Joint funded placements	3	People & Communities	Examination of financial arrangements where the Council funds placements along with other authorities.	M	34
Mental Health	7	Corporate	A review of the Council's Mental Health Strategy and its implementation.	L	28
DBS	3	Corporate	A review of the controls in place that ensure that staff DBS (Disclosure and Barring Service) checks are carried out appropriately.	L	25
Teacher's Pensions	2	Chief Exec	An overview of the arrangements for ensuring pension data is provided promptly by schools, and for ensuring that enhanced pensions are awarded in line with policy.	L	27
PCC Lifeline	3	People & Communities	Advice relating to the proposal to charge people after first six weeks.	L	26
Syrian Refugee Befriender Contract	3	People & Communities	A review of contract management and/or open book reviews of the operation of this contract.	L	18
Chums Contract	3	People & Communities	A review of contract management and/or open book reviews of the operation of this contract.	L	18

124

ESTIMATED DAYS REQUIRED TO COVER

170

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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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AUDIT ACTIVITIES	DAYS
Ring Fenced Activities (not subject to risk assessment)	315
Auditing for external organisations	266
Certification of grant claims (not subject to risk assessment)	65
Corporate Risk Reviews Available	311
TOTAL AUDIT DAYS	957

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