

**PETERBOROUGH CITY COUNCIL  
INTERNAL AUDIT PLAN 2021/22**

<b>AUDIT ACTIVITIES</b> Provision for Internal Audit and Anti-Fraud activities that are not subject to risk assessment.	
<b>SERVICE / SYSTEM</b>	<b>AUDIT SCOPE</b>
Annual Audit Planning	Produce risk assessed annual plan and strategy, along with a review of: <ul style="list-style-type: none"> <li>• Internal Audit effectiveness</li> <li>• Internal Audit Charter</li> <li>• Internal Audit Ethics Policy</li> <li>• Quality Assurance Improvement Plan</li> </ul> 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.
Fraud activities	National Fraud Initiative – Review of data and investigation of 2020 matches. 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 2020 - 21 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.
<b>TOTAL AUDIT DAYS</b>	
<b>247</b>	

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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	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. Completion by July 2021
Bus Service Operators	6	P&E	A grant to support bus services, including community transport services – Service to transfer to CPCA in 2021 – responsibility for the grant certification is still to be determined.
Integrated Transport Block	1	P&E	From DfT via CPCA. Completion by September 2021
Highways Maintenance	1	P&E	From DfT via CPCA. Completion by September 2021 (Needs Element, Incentive Element, Additional Incentive Element).
Pothole Action Fund	1	P&E	From DfT via CPCA. Completion by September 2021
National Productivity Investment Fund	1	P&E	From DfT via CPCA. Completion by September 2021
Connecting Families	2, 6	P&C	The grant was due to be phased out but has been extended for a further year. 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	L&G	Independent examination of the Mayor's Charities' accounts, in line with the Charity Commission's requirements.
<b>TOTAL AUDIT DAYS</b>			<b>62</b>

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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	COUNCIL 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	77
Covid related grant activities.	All	Corporate	Business Support Grants - assurance checks Tranche 1 of business grants has been reviewed during 2020 to provide assurance on eligibility and identify any potential risk of fraud. Further work to be undertaken during 2021/22 to review tranches 2 & 3 along with additional grants arising which may require formal certification sign off such as Test and Trace.	H	73
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"> <li>Peterborough Highways Services – Revised contract with Skanska)</li> <li>Integrated Community Equipment Service (contract is due to commence 1/4/2021. A review of financial and operational performance. Pooled budget with the CCG. Joint contract with CCC).</li> </ul>	H	68
Property Asset Management	All	Resources / NPS	A review of the organisations property asset management system (Technology Forge) to incorporate all aspects of property management	H	68
IT Asset Management (new ways of working)	All	Customer and Digital	To include arrangements for remote working, IT and Cyber security, Downtime replacement/stocks, Building IT needs.	H	66
Housing Revenue Account	1,6	Place & Economy	A review of the Housing Revenue Account Project	H	65

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SERVICE OR SYSTEM	COUNCIL OBJECTIVE	DIRECTORATE	OUTLINE AUDIT SCOPE	Priority	
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Information Governance	All	Legal & Governance / All	Review of processes in areas of high data breach / changes of processes due to remote working and or a review of assurance provided by Information Governance Team.	H	65
Financial Systems	All	Corporate	Pro-active fraud testing of vulnerable financial systems, eg, Payments NXG - Data mining exercise to identify and prevent past and current duplicate payments	H	62
Aragon	1, 6	Place & Economy	Governance arrangements for this wholly owned company / contract performance	H	62
Business Continuity	All	Customer & Digital / All	Expanding on strategy work previously undertaken in 2020 to include directorate arrangements	H	61
Planning Approval Processes	All	Place & Economy	A review of the Governance arrangements and information to inform committee decision making	H	61
Human Resources / Absence Management	1,4,6	All	A review of the absence management system which was implemented during 2020. Audit to review operation of the system and associated management data.	H	61
Town Deal Funding	All	Place & Economy	Successful bid for Town Deal funding where up to £23m has been awarded. A review of the audit framework for managing funds following the successful bid for Town Funding (£23m)	H	60

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SERVICE OR SYSTEM	COUNCIL OBJECTIVE	DIRECTORATE	OUTLINE AUDIT SCOPE	Priority	
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Aragon - Vivacity	All	Place & Economy	A review of the newly formed Governance / Board arrangements, associated policies and insourcing arrangements for the leisure aspects (Sports Centres etc) of the business now being managed by Aragon.	H	56
Risk Management	All	Corporate	A review of risk management arrangements to include the function of the Risk Management Board, strategy and risk register information	H	58
Brexit Procurement Processes	All	Resources / Legal & Governance	Review of changes to procurement processes resulting from the green paper review requiring constitutional changes (due to be implemented 2022)	H	56
Programme / Project Management Governance	All	Corporate / Business Improvement and Development	Review of project management processes incorporating POWA - (a new centralised project management system which has replaced VERTO) (Joint working with CCC)	H	56
ICT Joint Strategy – Shared Service Review	All	Customer & Digital	Review of the shared service arrangement with CCC following the insourcing of the previous PCC serco contract	H	56
Parking Services	3	People & Communities	A review of the Parking Strategy and achievement of the associated savings targets.	H	55
City College - Vivacity	2,3,5	People & Communities	Review to cover the newly formed Governance / Board arrangements, associated policies and insourcing arrangements.	H	55

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Safeguarding Clients Assets - Appointeeships	3	People & Communities	A review of appointeeship arrangements resulting from service users being unable to manage personal finances (Joint working with CCC)	H	55
IT Disaster Recovery	All	Customer & Digital	A review of the Disaster Recovery Project (ITDS77) which is due to be implemented during 2021	H	55
CHC Joint Funded Assessment Tool	All	People & Communities	A review of the process for administering and managing the joint funded tool (Joint working with CCC)	H	55
Regional Adoption Agency	All	People & Communities	A review of new system services and processes (Joint working with CCC)	H	54
Peterborough Investment Partnership	1	Place & Economy	A review of the business case and project for the replacement of the Regional Pool Facility	H	53

**TOTAL AUDIT DAYS****397**

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Aragon	1,4,6	Place & Economy	A review of refuse collection arrangements, processes and performance	H	50
Aragon	1,4,6	Place & Economy	A review of billing and charging arrangements to ensure prompt settlement of accounts.	H	50
University PropCo	1,2	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	50
City College	2	People & Communities	A review of the arms length governance arrangements.	M	49
Human Resources / Expenses Module	3, 6	Chief Exec	A review of the expenses module due to be implemented within the HR management system.	M	48
Management Upskilling / Modern Manager Training	1	Corporate	A review of the corporate training programme to be introduced in 2021. Links to Finance /HR responsibilities rolled out to Managers.	M	48
Covid Grant Reconciliation	All	Resources	A review of the processes and controls to ensure that all grants are captured and reconciled	M	48
Housing Management and Repairs Service	1	Place & Economy	A review of the project to establish a housing management and repairs service within the Housing Service	M	46
Payroll	All	Corporate / Serco	A review of system processes to include legislative changes	M	46

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Mobile Phone Refresh	All	Customer & Digital	A review of the project process and delivery outcomes.	M	45
Bushfield Court	3, 7	Place & Economy	A review of the policy regarding the re-establishment of the building for homeless accommodation	M	45
Climate Change Action plan	4	Place & Economy	Project review relating to project process, funding and achievement of the action plan targets.	M	41
Mental Health and Wellbeing	7	Corporate	Management overview of the Council's Mental Health Strategy and its implementation to support and address changing working environments resulting from the pandemic and potential future arrangements.	M	39
Council Tax	All	Resources	Review of system controls and processes to include single person discount and impact on collection resulting from Covid..	M	38
Temporary Accommodation and Traveller Site Income Collection	1	Place & Economy	A review of changes to income collection processes within Housing Services resulting in forecast savings of £205k	M	37
<b>TOTAL AUDIT DAYS</b>					<b>190</b>



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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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