

**PETERBOROUGH CITY COUNCIL
INTERNAL AUDIT PLAN 2023/24**

AUDIT ACTIVITIES Provision for Internal Audit and Anti-Fraud activities that are not subject to risk assessment.	
SERVICE / SYSTEM	AUDIT SCOPE
Annual Audit Planning and monitoring	Produce risk assessed annual plan and strategy, including reporting of the progress of the plan during the year. In accordance with PSIAS. Review of Internal Audit effectiveness, Internal Audit Charter, Internal Audit Ethics Policy. Development and monitoring of the Quality Assurance Improvement Plan.
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 Governance Statement	Review of senior management self-assessment assurance statements to feed into the AGS. Review of action plan progress..
Corporate Governance and Assurance Framework	Overarching review of the organisations assurance framework to include - Fin/contract regs/ethics/standards/Local Code etc. and external providers - Qtr1 to feed into Annual Opinion.
Fraud activities	National Fraud Initiative – Review and investigation of data resulting from the national data matching exercise; Investigations into alleged fraud or irregular activity, as required; Review of fraud policies, including Whistleblowing policy.
Working Groups/ Boards/Committees	Attendance at working group/board meetings (for example: Risk Management, Information Governance, Cyber Security, Project and Procurement boards) and council committees, including annual report of audit activity relating to external organisations to the Shareholder Committee. Reviewing emerging issues.
Carry Forward Provision	Provision for the completion of 2022 - 23 audits.
Follow Up Provision	Reviewing and monitoring the implementation of recommendations.
Contingency	Allowance for unplanned work, particularly considering changes to the risk, control and governance framework that may result from Improvement planning and organisational change..
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	280
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CERTIFICATION & VERIFICATION

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	DEPT	COMMENTS
Disabled Facilities	ACE	Non-ring-fenced capital funding towards Disabled Facilities grants that PCC can award to disabled clients for necessary housing alterations. Completion by October 2023.
Integrated Transport Block	PEC	A DfT scheme via the CPCA to help local authorities cut carbon emissions and create local growth. Completion by August 2023
Highways Maintenance	PEC	A DfT grant via CPCA for small transport improvement schemes costing less than £5 million, and for planning and managing the road networks. Completion by August 2023 (Needs Element, Incentive Element, Additional Incentive Element).
Pothole Action Fund	PEC	A capital funded DfT grant via the CPCA to support pothole repairs. Completion by August 2023
National Productivity Investment Fund	PEC	From DfT via CPCA to improve local road networks and public transport. Completion by September 2022
CPCA Funded Schemes	PEC	Project Schemes funded by the CPCA such as Nene Parkway Junction Improvements
Supporting Families	ACE	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.
Household Support Fund	ACE	Grant fund scheme to award vouchers to eligible families
Supplementary Universal Grant	PH	From DHSC. Supersedes the Universal Grant and links to the Drugs and Alcohol Treatment programme.
Rough Sleepers	PH	From DHSC. Links to the Drugs and Alcohol Treatment programme.
Housing / Homelessness Support	PH	From DHSC. Links to the Drugs and Alcohol Treatment programme.
Mayor's Charities	L&G	Independent examination of the Mayor's Charities' accounts, in line with the Charity Commission's requirements.

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DESCRIPTION	DEPT	COMMENTS
Business Support Grants (Covid)	CS	Payment Assurance activity, as required by DLUCH, in respect of all Covid business support schemes. Use of government fraud checking service, review payments made to determine error or fraud, submission of monitoring data and documents to evidence our work.
		TOTAL AUDIT DAYS
		100

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	SOURCE	DEPT	OUTLINE AUDIT SCOPE	PRIORITY
Financial Resilience	Corporate Risk	CS	Risk: Savings targets are not achieved / financial sustainability not realised. A review of the arrangements in place to ensure that savings targets are robust and that they are monitored. Utilisation of the Cipfa toolkit	H
Financial Operating Framework	Internal Audit	CS	Control advice during the development of revised Financial Operating Framework, including Financial Regulations, Contract Standing orders, Contract management policy, Capital governance strategy – due to be developed by the new Deputy 151 Officer	H
Income Generation / Recovery	Corporate Risk	ACE	A review of processes that ensure accurate and complete billing and debt recovery for Adult Services.	H
Cyber Security	Internal Audit	CS	Follow-up of previous Limited Assurance audit report and focus on security in relation to remote working and phishing	H
Treasury Management	Financial System	CS	A compliance review of limits as specified within the strategy.	H

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SERVICE OR SYSTEM	SOURCE	DEPT	OUTLINE AUDIT SCOPE	PRIORITY
Risk Management	Internal Audit	CS	A review of risk Management governance, strategy and operational activities	H
External Organisations Governance	Internal Audit	Cex	An overarching review of External Organisations to include Board membership and the scrutiny arrangements of the Shareholder Committee - Dependent on scope of external constitutional review	H
Aragon – Use of Subcontractors	Mngt Request	PEC	A review of property subcontractors to ensure best value and quality.	H
Highways Maintenance	Contract	PEC	A contract monitoring review of Milestone following contract extension	H
Clare Lodge	Corporate Risk	ACE	Review of financial and budgetary arrangements of the secure unit.	H
Accounts Payable	Financial System / Project	CS	A review of the early payment project review of savings realisation and /or A review of dormant accounts	H
Health and Safety	Corporate Risk	CS	A review of operational resilience arrangements as a result of the termination of the SLA with CCC or monitoring of the SLA arrangements if it is extended.	H
Building Control	Mngt Request	PEC	A review of action plan progress following the Essendyke Ombudsman findings and recommendations.	H
Resettlement Contracts	Contract	PEC	A contract management review to include Befriender Services - PARCA	H
Programme Boards	Internal Audit	CS	A review of governance arrangements of the Programme Boards due to be introduced as a result of business improvement programmes.	H

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SERVICE OR SYSTEM	SOURCE	DEPT	OUTLINE AUDIT SCOPE	PRIORITY
Schools Reviews	Mngt Request	ACE	Review of a selection of schools to incorporate arrangements such as governance, budgetary control and contract tendering	H
City College	Mngt Request	PEC	A review to focus on the governance arrangements in place and that responsibilities are being operated in line with the arms length agreement incorporating any issues and actions identified from the Cipfa review	H
Council Tax	Financial System	CS	A review of income collection arrangements	H
Peterborough Investment Partnership	Internal Audit	PEC	A governance review of the external organisation.	H
Economic Growth Projects	Projects	PEC	A review and oversight of the projects with regards to service delivery of growth eg Station Quarter,	H
Information Governance	L&G Risk	L&G	Compliance with GDPR legislation, data retention and how information can be shared. RISK: Lack of oversight and control of information management	H
Emergency Planning	Corporate Risk	CS	A review of emergency planning processes to include the frequency of plan reviews and staff preparedness	H
Performance Framework	Internal Audit	CS	Arrangements for the reporting and monitoring of performance indicators in association with service plans	H
Schools Capital Programme	Project	ACE	Project management review - Heltwate School	H
Property Services	Internal Audit	CS	Review of policies and procedures resulting from the integration of the NPS business into PCC and the relationship with Aragon	H
Home to School transport	Corporate Risk	ACE	Process to ensure transport is awarded in line with eligibility criteria Risk: Budget is insufficient to meet increasing demands on the service	H

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Cost of Living Hub	Project	PEC	A project management review and it's link to future customer Service Strategies	H
Direct Payments	Internal Audit	ACE	Arrangements for managing direct payments to ensure they are spent in line with care plans.	H
Care and Repair	Contract	ACE	A review of the contract framework and management arrangements	H
Aragon – Income Generation	Internal Audit	PEC	Arrangements for billing processes and debt management	H
TOTAL AUDIT DAYS				464

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Prioritised Audits considered for Review, presently below the line

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SERVICE OR SYSTEM	SOURCE	DEPT	OUTLINE AUDIT SCOPE	PRIORITY
Climate Change – Action Plan	Corporate Risk	PEC	Arrangements for dealing with the potential effects of climate change on the council – Organisational Resilience	M
IT Systems	Project	CS	A review of the Insight Spend Data analysis tool project	M
MyView - Expenses Module	Project	CS	Control advice during implementation of expenses module - for online submission and approval of expenses.	M
Blue Badges	Internal Audit	PEC	Arrangements for ensuring Blue Badges are awarded to/used by those eligible to receive them. (could possibly link to NFI data matches)	M
Education Software Suite Replacement	Project	CS	Act as a 'critical friend' during design and procurement stage of the project	M
TOTAL AUDIT DAYS				65

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DEPARTMENTS	
CS	Corporate Services
Cex	Chief Exec, including Human Resources
L&G	Law and Governance
ACE	Adults, Children and Education
PEC	Place, Economy and Communities
PH	Public Health