

APPENDIX 3: CDC Internal Audit Plan 2021/22

Summary level plan:

CDC

Customers, OD & Resources – HR	Well-being / Sickness Management
Customers, OD & Resources – HR / Finance	Payroll
Customers, OD & Resources – Finance	Key Financial Systems
Customers, OD & Resources – Finance	Treasury Management
Customers, OD & Resources – Finance / IT & CDAI - Information Governance	Payment Card Industry Data Security Standard (PCI-DSS)
Customers, OD & Resources – IT	Cyber Security – Follow up
Customers, OD & Resources – IT	IT Remote Working
Customers, OD & Resources – IT	IT Infrastructure Management
Customers, OD & Resources	Revenues & Benefits
CDAI – Information Governance	GDPR
Environment & Place	Waste Collection
Corporate / Cross Cutting	Combined Audit & Counter Fraud Reviews
Corporate / Cross Cutting	Covid Funding / Payments
Various	Grants

Narrative Plan:

Directorate / Service Area	Audit	Scope	Audit Needs Assessment	Link to Corporate Plan / Leadership Risk Register
Customers, OD & Resources – HR	Well-being / Sickness Management	The audit will provide assurance over the effectiveness and compliance with well-being and sickness management policy/procedures. Employers are under obligation to protect employees and take reasonable steps to promote well-being and prevent work related stress etc. An effectively implemented wellbeing strategy can improve employee	H	<i>Corporate Plan: Continuous Improvement – Making the best of our resources and focusing on improvement, innovation and staff development to maintain and enhance services. Leadership Risk Register: L18 Workforce Strategy</i>

		attendance, retention and productivity.		
Customers, OD & Resources – HR / Finance	Payroll	To provide assurance over the key control processes to ensure that payments are accurate, timely and paid to legitimate employees only.	M	<i>Corporate Plan: Continuous Improvement – Making the best of our resources and focusing on improvement, innovation and staff development to maintain and enhance services.</i>
Customers, OD & Resources – Finance	Key Financial Systems / processes	The audit will provide assurance upon implementation of the new finance system on effectiveness of the operation of the key financial systems/processes.	M	<i>Corporate Plan: Continuous Improvement – Making the best of our resources and focusing on improvement, innovation and staff development to maintain and enhance services.</i>
Customers, OD & Resources – Finance	Treasury Management	The audit will provide assurance over the key control processes to provide assurance that funds are being effectively managed to support the delivery of council operations and to maximise investment opportunities for cash surpluses.	H	<i>Corporate Plan: Continuous Improvement – Making the best of our resources and focusing on improvement, innovation and staff development to maintain and enhance services. Leadership Risk Register: L01 Financial Resilience</i>
Customers, OD & Resources – Finance / IT & CDAI - Information Governance	Payment Card Industry Data Security Standard (PCI-DSS)	Card payments are taken online, via telephone and in person. The audit will review how the processing of cardholder and sensitive authentication data is protected and complies with PCI-DSS requirements.	M	<i>Corporate Plan: Continuous Improvement – Making the best of our resources and focusing on improvement, innovation and staff development to maintain and enhance services.</i>
Customers, OD & Resources – IT	Cyber Security – Follow Up	A follow-up of the implementation of the agreed management actions from the Cyber Security Audit undertaken in 2020/21.	M	<i>Corporate Plan: Continuous Improvement – Making the best of our resources and focusing on improvement, innovation and staff development to maintain and enhance services. Leadership Risk Register: L09 Cyber Security</i>
Customers, OD & Resources – IT	IT Remote Working	The audit will review the controls over remote working, including the authentication of users to ICT systems and services.	M	<i>Corporate Plan: Continuous Improvement – Making the best of our resources and focusing on improvement, innovation and staff development to maintain and enhance services. Leadership Risk Register: L20 Covid 19</i>

				<i>Business Continuity</i>
Customers, OD & Resources – IT	Infrastructure Management	The infrastructure is being moved from the joint data centre with South Northants Council. The audit will review whether the network infrastructure is effectively managed and monitored, including the deployment and utilisation of the relevant tools.	M	<i>Corporate Plan: Continuous Improvement – Making the best of our resources and focusing on improvement, innovation and staff development to maintain and enhance services. Leadership Risk Register: L17 Separation from South Northamptonshire</i>
Customers, OD & Resources	Revenues and Benefits	Revenues and Benefits are responsible for the processing of housing benefit, NNDR, council tax and council tax benefit. The organisational arrangements for delivery of this service are subject to change during 2021/22. The detailed scope of the audit is to be confirmed.	M	<i>Corporate Plan: Continuous Improvement – Making the best of our resources and focusing on improvement, innovation and staff development to maintain and enhance services. Customers – To deliver high quality, accessible and convenient services that are right first time. Leadership Risk Register: L17 Separation from South Northamptonshire</i>
CDAI – Information Governance	GDPR	The audit will review compliance against the General Data Protection Regulation (GDPR) and Data Protection Act 2018.	M	<i>Corporate Plan: Continuous Improvement – Making the best of our resources and focusing on improvement, innovation and staff development to maintain and enhance services.</i>
Environment and Place	Waste Collection	This is a significant area of spend for the council. A service audit of Waste will be undertaken to provide assurance over operational processes, governance, financial management and HR processes.	H	<i>Corporate Plan: Leading on Environmental Sustainability. Customers – To deliver high quality, accessible and convenient services that are right first time.</i>
Corporate / Cross Cutting	Combined Audit & Counter Fraud Reviews	Combined audit & counter fraud proactive reviews of financial systems / processes (e.g. procurement cards).	M	<i>Corporate Plan: Continuous Improvement – Making the best of our resources and focusing on</i>

	(also see Counter Fraud Plans)	The areas will be based upon risk. These will be included within the Counter Fraud Plan on completion of a risk assessment.		<i>improvement, innovation and staff development to maintain and enhance services.</i>
Corporate / Cross Cutting	Covid Funding / Payments	There will be flexibility within the plan for Internal Audit / Counter Fraud to provide assurance over the accuracy and integrity of a sample of Covid-19 grants / payments, as required / requested. This will follow on from the work already completed during 2020/21. It will include grants which require Chief Internal Auditor certification.	M	<i>Corporate Plan: Continuous Improvement – Making the best of our resources and focusing on improvement, innovation and staff development to maintain and enhance services. Leadership Risk Register: L19 Covid-19 Community and Customers</i>
Various	Grant Certification	There are several requests made throughout the year for Chief Internal Auditor sign off, of grant certifications. For 21/22 these include: <ul style="list-style-type: none"> • Disabled Facilities Grant 	Mandatory	<i>Chief Internal Auditor sign off – requirement of grant claim conditions.</i>

Other (Chargeable days – non audit assignment)

There are days which are not attributed to specific planned audit activity and include:

- Chief Internal Auditor's management days
- Preparation of the audit plan and operational planning
- Reports for the Accounts, Audit & Risk Committee
- Attendance at Leadership Team meetings and regular meetings with Senior Management
- Attendance at the Corporate Governance Assurance group including contribution to and overview of the Annual Governance Statement
- External Audit liaison
- Follow up on implementation of agreed management actions.
- Annual self-assessment against internal audit standards – In accordance with the requirements of the Public Sector Internal Audit Standards
- Advice and Liaison
- Production of the Chief Internal Auditors' Annual Report
- Development of data matching / analytics
- Contribution to change management programmes
- Admin support for actual audit work