

Three Rivers District Council
Audit Committee
26 March 2019

Three Rivers District Council 2019/20 Draft Internal Audit Plan

THREE RIVERS DISTRICT COUNCIL DRAFT INTERNAL AUDIT PLAN 2019/20

Audit	Proposed Outline Scope / Reason for Inclusion	Proposed Days	Target Quarter
KEY FINANCIAL SYSTEMS			
	Included in the Shared Services Audit Plan		
OPERATIONAL AUDITS			
CIL – spend arrangements	<p>Review to provide assurance that processes and controls are effective over spend proposals for contributions received. Typical areas include:</p> <ul style="list-style-type: none"> a) CIL Expenditure – the existence of and compliance with policies and procedures covering the spending of contributions received, b) Monitoring and Reporting – the service monitors how much CIL has been spent and the degree to which particular projects have benefitted. 	8	Q4
Taxi Licensing	<p>To provide the Council with assurance on the adequacy and effectiveness of internal controls, processes and records in place. Typical coverage to include for example the following areas:</p> <ul style="list-style-type: none"> a) Fees and charges and income management, b) Adherence to official policy when granting and renewing licenses, c) Timely renewal of licenses, d) Processing and storage of confidential records / data. 	8	Q4

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Development Management (Enforcement)	Review to provide assurance over enforcement of planning regulations.	8	Q2
Community Strategy	Review of the Community Strategy (CS) with focus on: <ul style="list-style-type: none"> a) The content and relevance of the CS, b) Whether the LSP is operating in accordance with best practice, c) Whether the Action Plan is up-to-date and monitored. 	8	Q4
Payments to employees on non-standard contracts	End-to-end review of payments made to employees on non-standard Three Rivers District Council contracts.	10	Q2
Property – rent and lease administration	Review of the end-to-end process for rent / lease reviews and rent invoicing and collection.	12	Q2
DFG Capital Grant Certification	To provide Head of Assurance sign-off of the annual DFG grant declaration through the validation of transactions included in the return.	1	Q2

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PROCUREMENT			
Contract Management	<p>To continue selection of contracts from the Contracts Register not previously tested. Typical scope to include:</p> <ul style="list-style-type: none"> a) Governance, relationship management and contract administration – clarity of contract requirements, officer roles, contractor relationship management, service user satisfaction, dispute resolution and best value review process. Mechanisms to identify key contract ‘trigger points’ (such as notice periods and expiry dates), periodic checks and lessons learned. b) Performance monitoring – performance management framework, SLAs and performance indicators, reviews and action plans when failing. Compliance with the specification, contract terms and conditions including agreed delivery timescales and value for money requirements, records management. c) Financial management of contracts – payment mechanisms, records of checks and inspections (including annual insurance requirements), budget variations and authorisation of payments. d) Contractual and supplier risk management – corporate and individual risk management of contracts. Monitoring supplier financial health. 	8	Q1

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JOINT REVIEWS / SHARED LEARNING			
Shared Learning Newsletters / Summary Themed Reports / Joint Reviews	Shared Learning Newsletters and Summary Themed Reports providing opportunities for shared learning across the partnership. Joint reviews as determined by the SIAS Board.	5	Through the year
COUNTER FRAUD			
	See Shared Services Audit Plan.		
RISK MANAGEMENT AND GOVERNANCE			
Risk Management	Review to provide assurance over the implementation of the revised risk management strategy.	6	Q4
AD HOC ADVICE			
Ad Hoc Advice	For ad hoc advice to management on matters, issues or queries relating to risk,	2	As

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	control, governance and anti-fraud. Ad hoc advice is relevant to activities that typically take less than one day to complete, e.g. advice on new policies / strategies.		required
IT AUDITS			
	See Shared Services Audit Plan.		
CONTINGENCY			
	See Shared Services Audit Plan.		
FOLLOW-UP OF AUDIT RECOMMENDATIONS			
Follow-up of outstanding audit recommendations	Obtaining quarterly updates on the status of internal audit recommendations from action owners and reporting outcomes to Audit Committee.	9	Quarterly
STRATEGIC SUPPORT			
Head of Internal	To prepare and agree the Head of Internal Audit Opinion for 2018/19.	2	Q1

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Audit Opinion 2018/19			
External Audit Liaison	To meet the external auditors and provide information as required.	1	Through the year
Audit Committee	To provide services linked to the preparation and agreement of Audit Committee reports and presentation of reports / participation at Audit Committee. Provide Committee Member training prior to the committee meetings.	8	Quarterly
Monitoring and Client Meetings	To produce and monitor performance and billing information, work allocation and scheduling, and to meet with the Council's Audit Champion and other key officers.	10	Through the year
2020/21 Audit Planning	To provide services in relation to preparation and agreement of the 2020/21 Audit Plan.	4	Q3/4
SIAS Development	Included to reflect the Council's contribution to developing the partnership.	3	Q1
Annual Governance Statement	To assist the Council in the preparation of the Annual Governance Statement for 2018/19.	3	Q1

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2018/19 PROJECTS REQUIRING COMPLETION			
2018/19 Projects Requiring Completion	Additional time, if required for the completion of 2018/19 audit work carried forward into the 2019/20 financial year.	5	Q1
TOTAL AUDIT PLAN DAYS		121	

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2019/20 RESERVE LIST (Scope to be determined in the event that the audit is transferred to the main plan)			
	Complaint Handling (3Cs)		
	Housing Allocations / Homeless Reduction Act		
	Equalities and Diversity		
	Business Continuity Planning		