



SOUTHAMPTON
CITY COUNCIL

2022/23 Internal Audit Plan

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Executive Summary

This document sets out Internal Audit's programme of work for 2022/23, following appropriate engagement across the authority including but not limited to; CEO, Executive Directors, Chair of Governance Committee and Cabinet Member for Finance & Capital.

The Plan is informed by:

- Legal/ government requirements, specifically including grant sign offs by Internal Audit.
- Outcomes of prior Internal Audit reviews, for example all 2021/22 higher risk exceptions will be followed up during 2022/23. Any outstanding 'open or in progress' actions from follow up reviews performed during 2021/22 will be revisited as part of an ongoing schedule of work to support directorates implementation of actions to address risk exposure.
- Consultation with the Council's senior management and members as noted above.
- Risk assessment methodology and adequate coverage of activities across the authority in order to inform the annual opinion on the effectiveness of the control environment.

Primarily the Plan is risk based, although a number of fundamental areas, for example key financial processes such as Payroll, Accounts Payable and Receivable are reviewed every year due to the inherent risk exposures and transaction levels.

Detail regarding the standards applicable to Internal Audit are set out in the Public Sector Internal Audit Standards:

<http://www.cipfa.org/policy-and-guidance/standards/public-sector-internal-audit-standards>

Proposed Audits

Business Services				
Audits	Type	Provisional Scope	Strategic Risks	Corporate Outcomes
Project Governance	Full	Scope to include a review of the new framework post implementation.	All	All
Expenses, Travel & Subsistence	Full	Annual review and sample testing for compliance with rules.	1	5
Health & Safety	Full	Scope to include a review of residue issues and general arrangements across the council.	2/8	4/5
Payroll	Full	Scope to include a review of key controls.	1	5
Absence Management	Full	Scope to include a review of key controls.	1	5
Network Management & Security	Full	Scope to include a review of access controls and security arrangements.	3/9	5
Cyber Security	Full	Scope to include a review of essential scheme assurance mapping.	3/9	5
Equality Act Compliance	Full	Review to include a review of new arrangements and processes.	11	5
Business Support	Full	Scope to include a review of general controls and arrangements in place.	1	5
Feeder Systems	1 st Follow Up	Follow up required on agreed actions.	1/3/9	5
Information Governance	1 st Follow Up	Follow up required on agreed actions.	9	All
Agency & Temporary Staff	1 st Follow Up	Follow up required on agreed actions.	1/2/11	5
Data Sharing Agreements	1 st Follow Up	Follow up required on agreed actions.	9	2/5

Community Culture & Homes				
Audits	Type	Provisional Scope	Strategic Risks	
Home bid Lettings	Full	Scope to include a review of key controls.	1/4	1/4/5
Voids	Full	Scope to include a review of new arrangements implemented.	1/5	1/4/5
Residents Parking	Full	Scope to include a review of key controls.	1	1/5
Toll Bridge	Full	Scope to include a review of income collection arrangements, from receipt through to banking.	1	1/3/5
EU Perinatal Mental Health Grant	Grant	Grant Verification	4/6	2/5
Community Culture & Homes, Finance & Commercialisation				
Housing Rents & Arrears Collection	Full	Scope to include a review of key controls.	1/4/6/9	1/5
Community Culture & Homes, Finance & Commercialisation, Wellbeing Health & Adults				
Modern Slavery	1 st Follow Up	Follow up required on agreed actions.	4/6	2/4/5
Community Culture & Homes, Wellbeing Health & Adults				
Domestic Violence	1 st Follow Up	Follow up required on agreed actions.	4/6/8	2/4/5
Finance & Commercialisation				
Accounts Receivable	Full	Scope to include a review of key controls.	1/5/7	5
Accounts Payable	Full	Scope to include a review of key controls.	1/5/7	All
PUSH	Full	Annual sign off required.	1	1/2/4
Purchase Cards	Full	Scope to include a review of compliance with rules.	1	5
Procurement Service	Full	Scope to include a review of key processes.	1/5/7	5

Audit	Type	Provisional Scope	Strategic Risks	Corporate Outcomes
Risk Management	Full	Scope to include a review of key controls within directorates and how they align to corporate risks	All	All
Annual Governance Statement	Full	Scope to include a review of evidence and assertions made.	All	All
Finance & Commercialisation, Place				
Local Authority Bus Subsidy	Grant	Grant Verification	1/10/14	1/3/5
Disabled Facilities Grant	Grant	Grant Verification	1/4/8	2/5
Local Transport Capital Block Funding	Grant	Grant Verification	1/10/14	1/3/5
Solent Future Transport	Grant	Grant Verification	1/10/14	1/3/5
Finance & Commercialisation, Wellbeing Children & Learning				
Schools Financial Values Statement (SFVS)	Full	Annual testing as part of the statutory return.	6/7	2/5
Schools Budget Deficits	1 st follow up	Follow up required on agreed actions.	1/6/7	2/5
Finance & Commercialisation, Wellbeing Health & Adults				
Appointeeship	Full	Scope to include a review of general arrangements post system redesign.	4/5/9	2
Place				
Safety Compliance (Tower Blocks)	Full	Scope to include a review of fire risk assessment, general health and safety, cleaning schedules and new legislation.	4/6/8	2/5
Water Quality	Full	Scope to include a review of key controls.	2/4/6/8	2

Audit	Type	Provisional Scope	Strategic Risks	Corporate Outcomes
Partnership HCC & Balfour Beatty	Full	Scope to include a review of partnership arrangements.	1/2/8	3
Asset Requisition & Disposal	Full	Scope to include a review of key controls.	1	1/5
Air Quality	Full	Scope to include a review of key controls.	10	3
Waste Operations	Full	Scope to include a review of key controls.	2/8	3/5
Asbestos	Full	Scope to include a review of key controls and open or in progress action from the Construction Design Management (CDM) Asbestos review.	2/4/6/8	2
Ground Maintenance (Schools)	Full	Scope to include a review of key controls and arrangements in place.	1/8/11	2/3
Operator's License	1 st follow up	Follow up required on agreed actions.	1/2/11	3/5
Wellbeing Children & Learning				
Elected Home Education	Full	Scope to include a review of compliance with statutory requirements.	6/7	2/4
Multi Agency Safeguarding Hub (MASH)	Full	Scope to include a review of implementation of the agreed action plans following serious cases reviews.	6/7	2/4
Fostering	Full	Scope to include a review of compliance with statutory requirements.	6/7	2/4
Protection & Court Public Law Outline	Full	Scope to include a review of compliance with statutory requirements.	6/7	2/4
Hardmore School	Full	Scope to include a review of key governance and operational controls.	6/7	2/4

Audit	Type	Provisional Scope	Strategic Risks	Corporate Outcomes
Townhill Junior School	Full	Scope to include a review of key governance and operational controls.	6/7	2/4
Vermont School	Full	Scope to include a review of key governance and operational controls.	6/7	2/4
Direct Contact & Levels of Supervision	Full	Scope to include a review of practice against supervision	6/7	2/4
Child Protection Planning	1 st follow up	Follow up required on agreed actions.	6/7	2/4
Mansbridge Primary School	1 st follow up	Follow up required on agreed actions.	6/7	2/4
St Patricks Primary School	1 st follow up	Follow up required on agreed actions.	6/7	2/4
Shirley Warren Primary	1 st follow up	Follow up required on agreed actions.	6/7	2/4
Direct Payments Children's	1 st follow up	Follow up required on agreed actions.	1/6/7	2/4/5
Families Matter Grant	Grant	Grant Verification	1/6/7	2/4/5
Wellbeing Children & Learning & Wellbeing Health & Adults				
Transition Children's to Adults	Full	Review of the arrangements in place for transitioning children to adults.	1/4/5/6/7	2/4/5
Wellbeing Health & Adults				
Residential Unit	Full	Scope to include a review of operational controls.	4/5	2/5
Deferred Payments	Full	Scope to include a review of key controls.	1/4/5	2/5
Joint Funding	Full	Scope to include a review of key controls.	1/4/5	2/5
S75 Agreements	Full	Scope to include a review of key controls.	1/4/5	2/5

Audit	Type	Provisional Scope	Strategic Risks	Corporate Outcomes
Funding Pathways	Full	Scope to include a review of key controls.	1/4/5	2/5
Charging Policy	Full	Scope to include a review of key controls.	1/4/5	2/5
Public Health Outcomes	Full	Scope to include a review of arrangements in place to evidence outcomes achieved across the council, in line with the PH Grant conditions.	1/2/8/9	2/4/5
Data Intelligence	Full	Scope to include a review of arrangements and compliance with GDPR.	1/2/8/9	5
Deprivation of Liberty	1 st follow up	Follow up required on agreed actions.	4/5	2

Risks

Ref	Risk
1	Failure to address the significant and ongoing financial pressures in a sustainable way and to enable service provision to reflect key strategic outcomes and be aligned with the associated budget envelopes.
2	Major incident or service disruption (including serious health protection threats) leading to delivery failure that significantly impairs or prevents the Council's ability to deliver key services and/or statutory functions
3	Major IT incident or IT service disruption leading to delivery failure that significantly impairs or prevents the Council's ability to deliver key services and/or statutory functions.
4	Failure to safeguard vulnerable adults resulting in a preventable incident
5	Failure to ensure an effective and sustainable adult social care system
6	Failure to safeguard children resulting in a preventable incident
7	Failure to ensure an effective and sustainable children's social care system
8	Failure to meet our health and safety responsibilities
9	Failure to ensure the City Council's information is held and protected in line with Information Governance policies and procedures.
10	Failure to ensure delivery of statutory air quality standards
11	Failure to have in place up to date skills audits across all service areas to identify the range of skills and technical / professional expertise required to deliver services
12	Contractor refuses to accept/recognise it's contractual and, or full financial obligations in respect of the required fire protection compliance work in certain high rise residential blocks.
13	The council fails, or is unable to evidence, that it took an informed position on nitrate neutrality when considering planning applications for new residential or hotel developments
14	Failure to deliver the key actions and commitments, at address climate emergency and biodiversity, as set out in the Green City Charter

Outcomes & Priorities

Ref	Outcome
1. Growth	
1a	1,000 new parking spaces across our city's estate and districts.
1b	Bring forward a plan for regeneration of our districts and promote home ownership.
1c	Bring forward a plan for a world class waterfront at Mayflower Park and support in delivery of the Spitfire National Monument Project.
1d	Delivery of transport that provides a range of options to travel across the city whilst pursuing a 'Southampton Mass Transit System' solution such as improved rail, Park and Ride or trams.
1e	Improve the highways
1f	Economy and Growth Strategy Action Plan 2021-2030.
1g	Support Southampton's Maritime economy, employment, skills, and growth as part of the National Freeport Programme UK.
2. Wellbeing	
2a	Address the need for all children to have sufficient food during the school year and in holidays.
2b	Reduce the number of children looked after.
2c	Improve the quality of learning opportunities including a viable post-16 provision in the city that meets the needs of learners.
2d	Improve partnership working across the health and social care system to improve outcomes for our residents.
2e	Improve carers experience.
2f	Reduce childhood obesity.
3. Greener City	
3a	Deliver Electric Vehicle (EV) charging across our estate and introduce new EV buses to the city.
3b	Clean up our city: <ul style="list-style-type: none"> Improve our parks, open spaces, waterfronts and city district centres.

	<ul style="list-style-type: none"> • Plant more trees and green walls. • Increase enforcement against fly tipping.
3c	Encourage wildflower growth.
3d	Develop a Natural Environment policy and Green Grid Action Plan.
3e	Improve waste management and recycling.
	Economy and growth Strategy Action Plan 2021-2030.
	New Greener City Action Plan 2022-27.
4. Communities, Culture & Heritage	
4a	Restore and promote our city's heritage assets to the world creating pride in our city's past. Be selected as the UK City of Culture 2025.
4b	Work with our partners to tackle anti-social behaviour, violence and begging through: <ul style="list-style-type: none"> • Greater joint work with police and our partners, seeking to secure increased police officer numbers in the city. • Increased use of CCTV where appropriate. • Supporting communities and young people. • Promote the annual Anti-Social Behaviour Week.
4c	Achieve our ambition to become a UNICEF Child Friendly City by 2024/25.
4d	Support Southampton's visitor economy and ensure Southampton is a destination of choice.
4e	Support businesses within our city and promote the city centre as a destination of choice for business and leisure by removing evening parking charges in the city centre and reviewing all parking charges across the city.
5. A council that works for and with you	
5a	Improve the customer experience through developing a greater customer service focus, supporting the improvement in digital literacy in the city, and improving and expanding services available online.
5b	Continue the transformation of services and our workplace.
5c	Ensure that we buy products and services efficiently and secure best value for money.
5d	Continue work to be an employer of choice.

5e	Identify and use the right data to make better, more informed decisions, drive improved performance, and to use forecasting and analytics to improve our services and products for our customers.
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