

Annual Internal Audit Plan 2018/19

Audit	Audit Sponsor	Strategic Risk Registers	Corporate Outcome	Provisional Scope
Land Charges	Strategy (SD Legal & Governance)	1, 2,8	1	Scope to include a review of key operational controls.
Annual Gov Statement	Strategy (SD Legal & Governance & SD Finance & Commercialisation)	1,6	1	Review of a sample of the self-assessments returns across the Council.
Social Media Surveillance	Strategy (SD Legal & Governance)	1,6	1	Follow up on progress to implement agreed actions.
Solicitors fees and court costs	Strategy (SD Legal & Governance)	1,2,8	1	Scope to include a review of expenditure incurred under external costs.
Ethics	Strategy (SD Legal & Governance & SD HR & Organisational Development)	1,6	1,4	Scope to include declarations of interest, code of conduct and gifts & hospitality.
Learning & Development	Strategy (SD HR & Organisational Development)	1,2,6,11	1,4	Scope to include a review of learning & development procured from external parties.
Apprenticeships	Strategy (SD HR & Organisational Development)	1,2,8	1,4	Scope to include a review of the apprenticeship levy and use of.
Agency / Temps	Strategy (SD HR & Organisational Development)	1,2,8	1,4	Scope to include a review of agencies and temps appointed off contract.
Health and Safety	Strategy (SD HR & Organisational Development)	5	3	Follow up on progress to implement agreed actions.
Recruitment and Retention	Strategy (SD HR & Organisational Development)	1,2,8,11	1,4	Scope to include a review of the processes post transfer to in house arrangements.
Expenses Travel & Subsistence	Strategy (SD HR & Organisational Development)	1,6	1,4	Follow up on progress to implement agreed actions.
Payroll	Strategy (SD HR & Organisational Development)	1,6	1,4	Scope to include a review of overpayments and root cause analysis.

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Commercial Contract Compliance	Operational (SD Digital & Business Operations)	1,2	1	Scope of the review to include contractor compliance with ethical standards.
Debt Management Accounts Receivable	Operational (SD Digital & Business Operations)	1,2,6	1	Scope to include a review of key operational controls and data analytics.
Accounts Payable	Operational (SD Digital & Business Operations)	1,2,6	1	Scope to include a review of key operational controls and data analytics.
Telecommunications	Operational (SD Digital & Business Operations)	2,11	1	Follow up on progress to implement agreed actions.
IT Application & Operating Systems	Operational (SD Digital & Business Operations)	2,11	1	Scope to include a review of key operational controls.
Strategic Contract Management	Operational (SD Digital & Business Operations)	1,2	1	Follow up on progress to implement agreed actions.
Procurement	Operational (SD Digital & Business Operations)	1,2	1	Follow up on progress to implement agreed actions.
Leisure contract	Operational (SD Digital & Business Operations)	1,2,8	1,3,4	Follow up on progress to implement agreed actions.
Data Management	Operational (SD Digital & Business Operations)	2,11	1	Scope to include a review of key operational controls.
License Man IT	Operational (SD Digital & Business Operations)	2,11	1	Scope to include a review of key operational controls.
IT procure and disposal	Operational (SD Digital & Business Operations)	2,11	1	Scope to include a review of key operational controls.
Mobile devices	Operational (SD Digital & Business Operations)	2,11	1	Follow up on progress to implement agreed actions.
Email and Internet Security	Operational (SD Digital & Business Operations)	2,11	1	Follow up on progress to implement agreed actions.

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Back up and DR	Operational (SD Digital & Business Operations)	2,11	1	Follow up on progress to implement agreed actions.
Access Controls	Operational (SD Digital & Business Operations)	2,11	1	Scope to include a review of key operational controls.
Developing Business plans	Strategy (SD Intelligence & Business Insight)	all	all	Scope of the review to include embedding of new business planning process.
Events	Strategy (SD Intelligence & Business Insight)	1,5,6	1,3,4	Scope to include a review of key operational controls for example, health & safety, regulatory checks, liaison with multiple agencies etc.
Website Project Development	Strategy (SD Intelligence & Business Insight)	1,2,6,8	1,3,4	Project review.
Asset Management	Operational (SD Growth)	1,2,5	all	Scope of the review to include asset valuation and rent income.
Project Modular Housing	Operational (SD Growth)	1,8	1,3,4	Project review.
Stock Condition	Operational (SD Growth)	1,8	1,3,4	Scope to include survey and assessments of stock and remedial action taken.
Planning	Operational (SD Growth)	2	1	Scope to include service performance and enforcement action.
Community Infrastructure Levy	Operational (SD Growth)	1	1,4	Scope to include a review of the policy for use of CIL in relation to road infrastructure.
Regeneration Projects	Operational (SD Growth)	1	all	Scope to include a review of projects proposed and underway.
Building Control	Operational (SD Growth)	2	1	Scope to include a review of key controls.
Tower Blocks	Operational (SD Growth)	5	3,4	Follow up on progress to implement agreed actions.

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Water Quality	Operational (SD Growth)	5	3,4	Scope to include a review of key controls and a follow up on previous issues raised.
CCTV	Operational (SD Growth)	5,6	3	Follow up on progress to implement agreed actions.
Safeguarding Adults	Operational (SD Adults Housing & Communities)	3,9	3	Follow up on progress to implement agreed actions.
Right to Buy	Operational (SD Adults Housing & Communities)	1	1,3	Scope to include a review of counter fraud arrangements in place.
Supported Housing Scheme	Operational (SD Adults Housing & Communities)	3,9	3,4	Follow up on progress to implement agreed actions.
Housing Depot	Operational (SD Adults Housing & Communities)	2	4	Scope to include a review of the key controls in operation.
Income Housing Rents	Operational (SD Adults Housing & Communities)	1,2	3,4	Scope to include a review of the key controls in operation.
Leaseholder Charges	Operational (SD Adults Housing & Communities)	1,2	3,4	Scope to include a review of the key controls in operation.
Appointeeships	Operational (SD Adults Housing & Communities)	3,9	3	Scope to include a review of key controls and a follow up on previous issues raised.
Homelessness and Prevention	Operational (SD Adults Housing & Communities)	3,9	3,4	Scope to include a review of key controls and implementation of any changes following legislative changes.
British Gas Contract	Operational (SD Adults Housing & Communities)	1,2	3	Follow up on progress to implement agreed actions.
Continuing Healthcare	Operational (SD Adults Housing & Communities)	3,9	3	Follow up on progress to implement agreed actions.

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Direct Payments	Operational (SD Adults Housing & Communities)	1,3,9	3	Scope to include a review of the end to end process.
DOLS	Operational (SD Adults Housing & Communities)	3,9	3	Follow up on progress to implement agreed actions.
Residential Units	Operational (SD Adults Housing & Communities)	3,9	3	Follow up on progress to implement agreed actions.
Fostering	Operational (SD Children and Families)	4,10	2	Follow up on progress to implement agreed actions.
Independent Fostering Agreements	Operational (SD Children and Families)	4,10	2	Scope to include a review of key controls.
Adoption	Operational (SD Children and Families)	4,10	2	Follow up on progress to implement agreed actions.
Child Sexual Exploitation & Missing Persons	Operational (SD Children and Families)	4,10	2	Scope to include a review of key controls.
Short Breaks	Operational (SD Children and Families)	4,10	2	Scope of the review to include a review of the strategic direction of the service.
Looked After Children	Operational (SD Children and Families)	4,10	2	Scope to include a review of the financial monitoring and value for money attainment.
Children in Need	Operational (SD Children and Families)	4,10	2	Scope to include a review of key controls.
Direct Payments Children's	Operational (SD Children and Families)	4,10	2	Scope to include a review of key controls.
Care Leavers	Operational (SD Children and Families)	4,10	2	Scope to include a review of key controls.

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Children's Safeguarding (PACT)	Operational (SD Children and Families)	4,10	2	Follow up on progress to implement agreed actions.
Home to School Transport	Operational (SD Children and Families)	4,10	2	Follow up on progress to implement agreed actions.
Early Years education 2-8	Operational (SD Children and Families)	4,10	2	Scope to include a review of key controls.
Admissions & Exclusions	Operational (SD Children and Families)	4,10	2	Scope to include a review of key controls.
MARP Multi Agency Resource Panel	Operational (SD Children and Families)	4,10	2	Scope to include a review of key controls.
Pupil Referral Unit	Operational (SD Children and Families)	4,10	2	Scope to include a review of key controls.
SEND including Out of City	Operational (SD Children and Families)	4,10	2	Follow up on progress to implement agreed actions.
Schools	Operational (SD Children and Families)	4,10	2	Scope to include a review of key controls.
Families Matters Grant	Operational (SD Children and Families)	4,10	2	Grant Certification.
Community Funerals	Operational (SD Transactional & Universal)	1,7	3,4	Scope to include a review of key controls.
Tranman	Operational (SD Transactional & Universal)	2,5	3	Follow up on progress to implement agreed actions.
Licensing	Operational (SD Transactional & Universal)	1,2,5	3	Scope to include a review of key controls.
HMO Licensing	Operational (SD Transactional & Universal)	1,2,5	3	Scope to include a review of key controls.

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Pest Control	Operational (SD Transactional & Universal)	5	2,3	Scope to include a review of key controls.
Asbestos	Operational (SD Transactional & Universal)	5	2,3	Scope to include a review of key controls and progress made to implement previously identified issues.
Disabled Facilities	Operational (SD Transactional & Universal)	9,10	2,3	Scope to include a review of the system in place for the award and assessment of DFG and any verification checks.
Partnerships	Strategy (SD Finance & Commercialisation)	1,2,8	all	Follow up on progress to implement agreed actions.
Project Governance	Strategy (SD Finance & Commercialisation)	1,2,11	all	Follow up on progress to implement agreed actions.
Accounts Receivable	Strategy (SD Finance & Commercialisation)	1,6	1,4	Scope to include a review of key controls and progress made to implement previously identified issues.
PUSH	Strategy (SD Finance & Commercialisation)	1,2	1	Grant Certification.
Treasury Management	Strategy (SD Finance & Commercialisation)	1,6	1	Scope to include a review of key controls and progress made to implement previously identified issues.
Accounts Payable	Strategy (SD Finance & Commercialisation)	1,6	1	Scope to include a review of key controls and progress made to implement previously identified issues.
Purchasing Cards	Strategy (SD Finance & Commercialisation)	1,6,7	1	Follow up on progress to implement agreed actions.
Petty Cash	Strategy (SD Finance & Commercialisation)	1,6,7	1	Scope of review to include a review of key controls.

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Council Tax	Strategy (SD Finance & Commercialisation)	1,2,6	1	Scope to include a review of key controls and progress made to implement previously identified issues.
NNDR	Strategy (SD Finance & Commercialisation)	1,2,6	1	Scope to include a review of key controls and progress made to implement previously identified issues.
Bank Account	Strategy (SD Finance & Commercialisation)	1,2,6	1	Follow up on progress to implement agreed actions.
Housing Benefit	Strategy (SD Finance & Commercialisation)	1,2,6,7	3	Scope to include a review of key controls and progress made to implement previously identified issues.
Housing Rents and Debt	Strategy (SD Finance & Commercialisation)	1,2,6,7	3	Scope to include a review of key controls and progress made to implement previously identified issues.
Business Support	Operational (SD Finance & Commercialisation)	2	1	Scope to include a review of the effectiveness of operations.
Income Collection	Strategy (SD Finance & Commercialisation)	1,2,8,11	1	Follow up on progress to implement agreed actions.
School's Financial Values Statement	Strategy (SD Finance & Commercialisation)	1	2	Verification of the accuracy of the SFVS return for 2018.
Local Authority Bus Subsidy	Strategy (SD Finance & Commercialisation)	1,2	2,3,4	Grant Certification.
Disabled Facilities Grant	Strategy (SD Finance & Commercialisation)	9,10	2,3	Grant Certification.
GDPR Public Health	Strategy (SD Public Health)	6	4	Scope to include a review of the arrangements in place to ensure compliance with the change in legislation.
Sexual Health Contract	Strategy (SD Public Health)	3,9	3	Contract delivery review.

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Business Planning & Risk Management	Strategy (SD Public Health)	2	2,3,4	Scope to include a review of arrangements in place.
Health & Wellbeing Board	Strategy (SD Quality & Integration)	3,4,5,9,10	2,3	Governance review and advisory. Separate review on activities pre-transfer.
ICU Contract Management	Strategy (SD Quality & Integration)	3,4,9,10	2,3	Contract delivery, including monitoring and redress.
LATCo	Transformation	1,2,8,11	1,4	Governance review and advisory. Separate review on activities pre-transfer.
National Fraud Initiative (NFI)	All	-	-	-
Investigations	All	-	-	-
Advice	All	-	-	-

Strategic Risks

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. Failure to safeguard vulnerable adults resulting in a preventable incident.
4. Failure to safeguard children resulting in a preventable incident.
5. Failure to meet our health and safety responsibilities.
6. Failure to ensure the City Council's information is held and protected in line with Information Governance policies and procedures.
7. The council is unable to respond appropriately or sufficient quickly to significant changes in service demand arising from changes in the welfare system.
8. Delivery of services via 'alternative service delivery models' fails to deliver the required outcomes in terms of sustainability and cost effectiveness.
9. Failure to ensure an effective and sustainable adult social care system.
10. Failure to ensure an effective and sustainable children's social care system.
11. The impact of organisational change and service redesign solutions, whilst delivering savings, create other unplanned for pressures and challenge.

Corporate Outcomes

1. Southampton is a city with strong and sustainable economic growth.
2. Children and young people in Southampton get a good start in life.
3. People in Southampton live safe, healthy, independent lives.
4. Southampton is a modern, attractive city where people are proud to live and work.