



Emergent Internal Audit Plan 2021/2022

Report of Stephen Carter, Interim Chief Internal Auditor and Corporate Fraud Manager

Electoral division(s) affected:

Countywide.

Purpose of the Report

- 1 This report provides the Committee with details of the emergent Internal Audit Plan for 2021/2022 (attached as Appendix 2).
- 2 The purpose of this report is to update and engage Members of the Audit Committee in the development of the 2021/2022 Internal Audit Plan.

Executive Summary

- 3 This report sets out the first formal iteration of the Internal Audit Plan for 2021/22 and describes:
 - (a) The basis of the plan;
 - (b) The approach taken to develop the plan; and
 - (c) The key characteristics which include:
 - Impact of COVID-19
 - The scale and pace of change
 - The structure of the plan
 - The content of the plan
 - The scale of the plan
- 4 The draft initial plan is set out for consultation and comment by the members of the Audit Committee.
- 5 The final version will need to be considered and approved by the Audit Committee at its meeting in June 2021 and will then be monitored throughout the year.

Recommendation

- 6 Members are requested to comment on the proposed direction and process for the development of the emergent Internal Audit Plan 2021/22 attached at Appendix 2, which will be brought back for formal approval in June 2021.

Background

- 7 From April 2013, the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Chartered Institute of Internal Auditors launched a common set of Public Sector Internal Audit Standards (PSIAS) to be adopted across the public sector.
- 8 These PSIAS were further revised in 2017 and set out the standards for Internal Audit and have been adopted by the service in Durham.
- 9 The principles in the PSIAS are consistent with the previous CIPFA Code for Internal Audit that applied across Local Government prior to April 2013. They include the need for 'risk-based plans' to be developed for Internal Audit and for plans to receive input from management. This process also includes the development of an emergent Internal Audit Plan designed to invite comment from management and the Audit Committee.

Basis for the Plan

- 10 The PSIAS (section 2010) states that the 'Chief Audit Executive' must 'establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisations goals'. They refer to the need for the plan to reflect the assurance framework, risk management arrangements and input from management.
- 11 These principles have been applied in the development of the emergent 2021/22 Internal Audit plan as follows:

A. Annual Internal Audit Opinion (PSIAS 2010)

The Chief Internal Auditor and Corporate Fraud Manager forms an annual assurance opinion based on the annual programme of audit work as well as assurance obtained by other means. The current audit approach contains five main types of audit. It is not considered cost effective or necessary to obtain coverage of all strategies, business units and risks so these are reviewed on a risk basis each year.

In addition to audit, the Chief Internal Auditor and Corporate Fraud Manager considers any issues identified through fraud and corruption or developing systems work insofar as they impact on the effective operation of governance, risk management or internal control within the Council.

The service provides advice and consultancy to all services and partnerships where appropriate. This is an increasing area of focus given the amount of change ongoing across the Council and our partners. Time is also allocated to support developing systems and a range of emerging projects, ensuring early engagement and audit support across the Council.

The Chief Internal Auditor and Corporate Fraud Manager also seeks to place reliance on assurance mechanisms within the Council as well as the findings of other auditors and inspectors in reaching an annual opinion.

The plan is flexible and is reviewed and adjusted throughout the year, as necessary, in response to changes in policies, systems, processes, risks and controls across the Council.

B. Based on a Risk Assessment (PSIAS 2010.A1)

The Internal Audit service works closely with the Council's Risk Management and Governance Team. The Audit Managers liaise formally and informally with the Risk and Governance Manager and Auditors work with the Risk and Governance section to share intelligence, information and issues of concern. Internal Audit also regularly engages with Corporate Directors and Heads of Service, as well as colleagues across Human Resources, Legal, Performance, Finance and ICT, to ensure that known and emerging unregistered risks are considered in annual audit planning.

Audit planning considers key risks and the focus of audit work is tailored accordingly to ensure that local and national issues and risks are addressed.

The Chief Internal Auditor and Corporate Fraud Manager ensures a culture of risk awareness is maintained within the service so that all members of the team are aware of local, regional and national risks in the performance of their duties.

Through regular liaison and the sharing of Internal Audit Plans with colleagues across the North East and Local Authority Chief Auditors Network, Internal Audit ensures that it is aware of emerging risks in other Council's and considers these as part of the audit planning.

C. Informed by Expectations (PSIAS 2010.A2)

The Internal Audit Service is aligned to service and service grouping structures, ensuring teams engage positively with Corporate Directors and their teams.

The annual plan is based on consultation and discussion with management teams and key officers to ensure it is focused on key risks, core systems and areas where Internal Audit can effectively contribute to the effectiveness and efficiency of governance, risk management and control processes.

An emergent plan is produced to help ensure early engagement with Members represented on the Council's Audit Committee.

Audit Planning

- 12 The approach to audit planning in the Council for 2021/2022 has been based largely, but not exclusively, on the following:
- i. Review of the Strategic Risk Register
 - ii. Review of the assurance map compiled during the year taking into account the work of other assurance providers.
 - iii. Cumulative audit knowledge and experience.
 - iv. Findings and outcomes from audit and investigation work in 2020/21 and earlier years.
 - v. Engagement with Heads of Service and their management teams.
 - vi. Engagement with audit colleagues across the North East and Local Authority Chief Auditor Network.
 - vii. Engagement with the Risk, Insurance and Governance teams within the Audit and Risk Management Division.
- 13 On this basis, an emergent plan of areas for audit coverage has been developed. Areas have been considered on a risk basis and a plan for consultation has been produced. This has initially been presented to Corporate Directorate management teams for comment, to ensure that the risks identified are consistent with their understanding and assessment.

Key Characteristics of the Annual Plan

Impact of COVID-19

- 14 The initial surge in COVID-19 cases in the UK happened in early March 2020, though its impact has continued to be felt throughout the whole of 2020/21.

In supporting the national economy, Government introduced a range of economic support measures including numerous Covid-19 stimulus packages available to both residents and local businesses. Grants distributed by Durham County Council alone in the year exceeded £100M and Internal Audit played an important role in both supporting the Council in establishing new arrangements to process these schemes and through post-payment assurance work in looking to verify that payments had been made to genuine people and businesses who needed financial support during the Covid restrictions.

- 15 Whilst there remains work to be undertaken in providing necessary assurance in relation to the above matters and estimated days have been allocated within the 2021/22 to accommodate this, exact requirements are subject to change and therefore difficult to forecast. It is hoped, however, that with vaccines now being made available to those most vulnerable in our society and with an intended rollout across the population through the spring and summer, additional resource will be significantly less than that required in 2020/21.

Scale and Pace of Change

- 16 Austerity continues to be high on the agenda for local government. 2018/19 saw the first financially failing Councils, some issuing a section 114 notice, others providing only statutory services and auditors issuing warnings on the financial management of others.
- 17 In order to manage austerity, to meet changing and increasing demand pressures and to keep pace with demographic and technological changes, local government continues to undergo fundamental change.
- 18 The National Audit Office 'Financial sustainability of local authorities 2018' report quantifies and details actions taken by local authorities, which have included a reduction of non-statutory and discretionary services, greater income generation and a greater use of reserves. Furthermore, the report identifies there has also been a desire to better leverage savings or efficiencies through greater or better use of technology.
- 19 The national context is important to consider whilst assessing the local issues as Durham County Council continues to go through a period of continuous change. Since the beginning of austerity in 2010 there has been a significant reduction in the workforce and this may continue for the foreseeable future. Changes are taking place in the design, commissioning and delivery of services, with ongoing activity to deliver savings across all areas of the Council. The implementation of changes and public service reform, with a reduced workforce whilst delivering business as usual and achieving key priorities remains a key challenge for the Council and must be reflected in the Internal Audit Plan.
- 20 Internal audit planning therefore must take into account the above changes, while also considering that:
- i. Austerity is a driver for change – where there is change, there is risk.
 - ii. With workforce cuts and re-organisations, there is a risk of dissatisfied staff and a loss of experience.
 - iii. Cutting costs can also lead to cutting of control; and

- iv. The organisation needs to be more inventive, which needs to be taken into account when conducting audits.
- 21 The Internal Audit Plan must continue to be sufficiently flexible to enable assurance to be obtained over current as well as emerging risks, as well as those risks yet to be identified. This is particularly relevant for 2021/2022 as changes are agreed with more detailed work ongoing to confirm how these will be delivered. As such there are areas where Internal Audit work cannot be fully defined at this stage but where allocation of resource are required to help support good governance, risk management and control. Whilst Internal Audit adds value and provides assurance in these areas, the detailed areas for focus are the subject of ongoing discussions with the business. Rather than define specific audits and then change them, the plan includes allocations of work which will be applied to specific aspects of audit activity throughout the year. There will be similar allocations in other areas with details of specific audit activities reported to Corporate Directors, Heads of Service and the Audit Committee throughout the year.
- 22 Periods of change inevitably increase the potential for risks, both positive (opportunities) and negative (hazards). The reduction in workforce for example provides opportunity for breakdown in control as well as an opportunity to consider new, more efficient ways of organising people, systems and processes without impacting adversely on internal control. The PSIAS were amended to reflect more the need for a modern, professional Internal Audit Service to actively engage with the organisation and be seen to add value. To reflect this risk the audit plan will continue to allocate time for advice and consultancy and developing systems support to officers to support and challenge them in the establishment and development of their systems of governance, risk management and internal control. We will also deliver work on the core financial systems and a number of pro-active counter fraud, irregularity and probity audits to provide assurance that the basic governance and control arrangements are continuing to operate effectively, minimising the risks of misappropriation, loss and error.
- 23 The continued pace of change across the Council requires assurance that is prioritised and timely. The Internal Audit Plan must provide for this assurance, to enable remedial actions or controls to be implemented on a timely basis. Based on experience and feedback from Service Grouping Management Teams there is a continued need for shorter, more focused and practical audits in areas of emerging risk.
- 24 The characteristics of the plan: flexible, supportive, challenging, prioritised and timely are not new however, it remains critical that these principals are maintained if Internal Audit is to help the Council to continue to respond effectively to the scale of change.

- 25 Based on the above, the Chief Internal Auditor and Corporate Fraud Manager considers that assurance is best obtained through a combination of different audits and other sources of assurance. This is not an uncommon approach but it has been tailored to reflect the specific needs of the Council. It is consistent with the approach taken in the development and delivery of the 2020/2021 Internal Audit Plan. With the greater need to add value it is the intention for the service to increase its advice and consultancy work whilst still balancing the need for assurance.

Plan Structure

- 26 There are four different types of audit activity in the plan.
- i. Key System
 - ii. Assurance Review
 - iii. Advice and Consultancy
 - iv. Grant Certification
- 27 This approach of using different types of audits and other work is considered the most effective way to deliver the strategy for Internal Audit.

Plan Content

- 28 In summary, there is focus on risk based audits and providing assurance over key systems. This reflects the need to focus on the management of emerging risks and ensure the continued operations of controls within the Council's overall governance arrangements, its systems and its processes.
- 29 There is time allocated to developing systems and supporting service groupings with new initiatives and any changes in service delivery.
- 30 The emergent plan has been compiled to reflect the Corporate Management Team and Service Grouping structure in the Council as follows:
- Adult and Health Services (AHS)
 - Children and Young People Service (CYPS)
 - Regeneration, Economy and Growth (REG)
 - Neighbourhoods and Climate Change (NCC)
 - Resources (RES)

- 31 To help ensure that the plan is flexible and the service is able to respond to any key risks in the year, the emergent plan includes a block of contingency time from which specific audits can be delivered in the year. Further details will be provided to the Audit Committee in the finalised plan in June and throughout the year.

Scale of the Plan

- 31 The annual internal audit plan needs to be deliverable within available resources. The Internal Audit Team has an approved establishment of 18 employees, equivalent to 16.35 FTE.
- 32 As a result of this planning, the latest forecast of available resources to be allocated to the management and delivery of the audit plan is 4,126 days. The detail of this allocation is shown in the table below.

Estimated Gross Days Available	4,126.0
Non – Productive Time (Annual Leave, Sickness, Training, Office Duties etc.)	864.5
Productive Time – not allocable to services, e.g. Audit Planning, Supporting Audit Committee, Quality Assurance and Contingency	1,127.0
Productive Days 2021 / 2022	
Audit days required to complete and close audit reports relating to 2020/21	278.5
Adult and Health Services (AHS)	204.0
Children and Young People Service (CYPS)	216.0
Neighbourhoods and Climate Change (NCC)	108.0
Regeneration, Economy and Growth (REG)	245.0
Resources (RES)	401.0
Schools	200.0
Durham Police and Crime Commissioner / Durham Constabulary	158.0
Durham and Darlington Fire & Rescue Authority	71.0
Pension Fund	51.0
Durham Joint Crematorium	19.0
Mountsett Joint Crematorium	19.0
Aim High Academy Trust	15.0
Beamish Museum	54.0
Peterlee Town Council	29.0
Spennymoor Town Council	23.0
Monk Hesledon Parish Council	2.0
Shotton Parish Council	1.5
Horden Parish Council	11.0
Trimdon Parish Council	2.5
Durham City Charter	6.0
Association of North East Councils	20.0
TOTAL GROSS DAYS REQUIRED	4,126.0

Emergent Plan Content

- 33 Within this framework an emergent work programme of potential work has been developed. This is based on an assessment of risk.
- 34 Consultation is ongoing with Corporate Directorate Management Teams and Corporate Directors. It is likely that elements of the plan will be changed as part of this overall process of engagement and reconciling proposed audit work with available resources.

Background papers

Public Sector Internal Audit Standards – Published in June 2013 and updated in March 2017

Strategic Internal Audit Plan – Reviewed and updated January 2021

Other useful documents

None

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Appendix 1: Implications

Legal Implications

There are no specific legal implications associated with this report. Internal Audit contribute to the effective governance of the Council and provide relevant and appropriate challenge and oversight where necessary.

Finance

There are no specific financial implications associated with this report. Internal Audit work has clear and direct effects, through recommendations made, to assist in improving value for money obtained, the probity and propriety of financial administration, and / or the management of operational risks.

Consultation

All Corporate Directors, the Director of Transformation and Partnerships and all Heads of Service.

Equality and Diversity / Public Sector Equality Duty

None.

Climate Change

There are no direct implications on climate change as a result of this report, however the Internal Audit Service ensures that it considers climate change and sustainability in the recommendations that are made.

Human Rights

None.

Crime and Disorder

None.

Staffing

None.

Accommodation

None.

Risk

The key risk is that actions agreed in audit reports to improve the control environment and assist the Council in achieving its objectives are not implemented. To mitigate this risk, a defined process exists within the Service to gain assurance that all actions agreed have been implemented on a timely basis. Such assurance is reflected in reports to the Audit Committee. Where progress has not been made, further action is agreed and overseen by the Audit Committee to ensure action is taken.

Procurement

None.

EMERGENT INTERNAL AUDIT PLAN - SERVICE GROUPING BREAKDOWN

APPENDIX 2

Service Grouping	Service	Audit Title	Estimated Days
Adult and Health Services	Adult Care	Hawthorn House (Financial Systems Review)	5
Adult and Health Services	Adult Care	Continuing Health Care and Free Nursing Care (Deferred from 2019/20)	20
Adult and Health Services	Adult Care	Section 117 Process (Deferred from 2019/20)	10
Adult and Health Services	Adult Care	Adaptations - Funded through Disabled Facilities Grant (DFG)	10
Adult and Health Services	Adult Care	Direct Payments	15
Adult and Health Services	Commissioning	Commissioning of Domiciliary Care	10
Adult and Health Services	Commissioning	Commissioning of Mental Health Services	10
Adult and Health Services	Commissioning	Personalisation - Alternative Comm Arrangements	10
Adult and Health Services	Commissioning	Commissioning of Residential Care	10
Adult and Health Services	Public Health	COVID-19 Test and Trace Service Support Grant	3
Adult and Health Services	Public Health	Post Contract Arrangements	10
Adult and Health Services	Public Health	Stop Smoking Service	10
Adult and Health Services	Public Health	Suicide Early Alert	10
Adult and Health Services	Adult Care	AzeusCare Implementation - Project Board/Design Authority	5
Adult and Health Services	Adult Care	AzeusCare Implementation - Task Groups	20
Adult and Health Services	Adult Care	Shared Lives	10
Adult and Health Services	Adult Care	Social Care Direct	10
Adult and Health Services	Adult Care	Integration of Health and Care in County Durham	5
Adult and Health Services	Public Health	Pharmoutcomes - Data Matching	5
Adult and Health Services	Public Health	Public Health claims processed via Pharmoutcomes (NRT,ABI and Sup Consumption)	15
Adult and Health Services	Commissioning	Alliance Contracting Steering Group	1
TOTAL ESTIMATED DAYS FOR ADULTS AND HEALTH SERVICES			204
Children and Young People's Services	Children's Social Care	Placement Resource Panel (PRP) Arrangements	10
Children and Young People's Services	Children's Social Care	Review of CYPS Locality Office Petty Cash Arrangements	10
Children and Young People's Services	Children's Social Care	New Lea Children's Home (Deferred from 2019/20)	5
Children and Young People's Services	Children's Social Care	Moorside Children's Home (Deferred from 2019/20)	5
Children and Young People's Services	Children's Social Care	Tow Law Children's Home (Deferred from 2019/20)	5
Children and Young People's Services	Children's Social Care	Coxhoe Children's Home	5
Children and Young People's Services	Children's Social Care	Local Adoption Governance	10
Children and Young People's Services	Commissioning	Disability Commissioning Arrangements (Short Breaks)	10
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	Family Centres (Deferred from 2019/20)	10
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	One Point Hubs (Deferred from 2019/20)	10
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	Pupil Referral Unit	7
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	Aycliffe Secure Services Contract with YJB	10
Children and Young People's Services	Education and Skills	Adult Learning and Skills Service (Deferred from 2019/20)	10
Children and Young People's Services	Education and Skills	Durham Supported Employment Service	10
Children and Young People's Services	Education and Skills	Synergy - Audit of access to data arrangements	10
Children and Young People's Services	Children's Social Care	Supervised Spend Leaving Care Service	10
Children and Young People's Services	Children's Social Care	Liquidlogic - Board Meetings	2
Children and Young People's Services	Children's Social Care	Liquidlogic Developments	10
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	Troubled Families Programme	10

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APPENDIX 2

Service Grouping	Service	Audit Title	Estimated Days
Children and Young People's Services	Education and Skills	SFVS	10
Children and Young People's Services	Education and Skills	Governor Training	3
Children and Young People's Services	Education and Skills	Developing Financial Management Standards in Durham Schools	2
Children and Young People's Services	Education and Skills	Kickstart	10
Children and Young People's Services	Operational Support	Caldicott Compliance	10
Children and Young People's Services	Operational Support	Caldicott Group	2
Children and Young People's Services	Commissioning	Home to School Transport - Advice	5
Children and Young People's Services	Commissioning	Home to School Transport - Assurance	15
TOTAL ESTIMATED DAYS FOR CHILDREN AND YOUNG PEOPLE'S SERVICE			216
Neighbourhoods and Climate Change	Community Protection Services	Online Licence Applications	7
Neighbourhoods and Climate Change	Community Protection Services	Intelligence Handling	10
Neighbourhoods and Climate Change	Community Protection Services	Anti Social Behaviour	10
Neighbourhoods and Climate Change	Environment	SME Power (Claim 2)	5
Neighbourhoods and Climate Change	Environment	Neighbourhood Wardens	10
Neighbourhoods and Climate Change	Environment	Trade Waste	10
Neighbourhoods and Climate Change	Environment	Pest Control	10
Neighbourhoods and Climate Change	Technical Services	Compliance with Construction, Design and Maintenance Procedures - Review of Self Assessment	5
Neighbourhoods and Climate Change	Environment	LoCarbo	5
Neighbourhoods and Climate Change	Environment	Rebus	5
Neighbourhoods and Climate Change	Environment	AONB Partnership - Atlantic Geoparks	5
Neighbourhoods and Climate Change	Environment	Carbon Connects	5
Neighbourhoods and Climate Change	Environment	SMEPower (Claim 3)	5
Neighbourhoods and Climate Change	Environment	InnovateUK	2
Neighbourhoods and Climate Change	Technical Services	Local Transport Capital Block Funding for NECA	4
Neighbourhoods and Climate Change	Partnerships and Community Engagement	Community Grants	10
TOTAL ESTIMATED DAYS FOR NEIGHBOURHOODS AND CLIMATE CHANGE			108
Regeneration, Economy and Growth	Corporate Property and Land	New Headquarters - Contract Management	10
Regeneration, Economy and Growth	Corporate Property and Land	Milburngate Development Governance	10
Regeneration, Economy and Growth	Development and Housing	Financial Assistance Policy and Private Sector Housing	10
Regeneration, Economy and Growth	Development and Housing	Housing Solutions	10
Regeneration, Economy and Growth	Development & Housing	International Relations	10
Regeneration, Economy and Growth	Development & Housing	Gypsy, Roma and Traveller Sites	10
Regeneration, Economy and Growth	Development & Housing	Local Lettings Agency Governance	10
Regeneration, Economy and Growth	Business Durham	Local Growth Fund - Grow On Space (Explorer)	5
Regeneration, Economy and Growth	Transport and Contract Services	Public Right of Way	6
Regeneration, Economy and Growth	Transport and Contract Services	Telecare Services & Care Connect	10
Regeneration, Economy and Growth	Culture, Sport and Tourism	Events Management	10
Regeneration, Economy and Growth	Culture, Sport and Tourism	Learn to Swim	2
Regeneration, Economy and Growth	Culture, Sport and Tourism	Gala Hospitality and Catering	10
Regeneration, Economy and Growth	Culture, Sport and Tourism	Theatre Asset / Inventory Review	10
Regeneration, Economy and Growth	Corporate Property and Land	Asset Valuation	20

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Service Grouping	Service	Audit Title	Estimated Days
Regeneration, Economy and Growth	Development and Housing	Planning Applications	10
Regeneration, Economy and Growth	Development and Housing	Choice Based Letting Scheme	10
Regeneration, Economy and Growth	Development and Housing	Disabled Facilities Grant	6
Regeneration, Economy and Growth	Business Durham	Stephanie	5
Regeneration, Economy and Growth	Business Durham	Business Recovery Grants	10
Regeneration, Economy and Growth	Transport and Contract Services	Local Transport Capital Block Funding	3
Regeneration, Economy and Growth	Transport and Contract Services	Bus Subsidy Ring Fenced Grant	5
Regeneration, Economy and Growth	Transport and Contract Services	Integrated Passenger Transport - Contracts	10
Regeneration, Economy and Growth	Culture, Sport and Tourism	Rolling Programme of Leisure Centres	15
Regeneration, Economy and Growth	Culture, Sport and Tourism	CLUK Income Share Agreement	7
Regeneration, Economy and Growth	Culture, Sport and Tourism	Stanley Bowls	1
Regeneration, Economy and Growth	Culture, Sport and Tourism	Beamish Museum - Grant Review	10
Regeneration, Economy and Growth	Culture, Sport and Tourism	Bowes Museum - Grant Review	10
TOTAL ESTIMATED DAYS FOR REGENERATION, ECONOMY AND GROWTH			245
Resources	Legal & Democratic Services	Coroner	10
Resources	Legal & Democratic Services	Electoral Services (Election Payments)	10
Resources	Corporate Finance and Commercial Services	CIPFA Financial Management Code	2
Resources	Corporate Finance and Commercial Services	MTFP Arrangements	10
Resources	Corporate Finance and Commercial Services	Leases	15
Resources	Corporate Finance and Commercial Services	Contract Management	15
Resources	Corporate Finance and Commercial Services	Off Contract Spend	10
Resources	Finance and Transactional Services	Domiciliary Care Working Party	2
Resources	Finance and Transactional Services	Payroll - Preparation - Corrections	10
Resources	Finance and Transactional Services	Council Tax - Quality Assurance and Appeals	10
Resources	Finance and Transactional Services	Cash Management - Crook CAP	4
Resources	Finance and Transactional Services	Deputies and Appointees - Personal Allowance Payments (<i>Deferred from 2019/20</i>)	15
Resources	Digital and Customer Services	Change Management	7
Resources	Digital and Customer Services	Unix - Linux Security	9
Resources	Digital and Customer Services	Mobile Device Security	10
Resources	Strategy	Data Quality	15
Resources	Transformation	Transformation	2
Resources	Transformation	Data Protection	10
Resources	Legal and Democratic Services	Registrars	10
Resources	Legal and Democratic Services	RIPA Officers Group	1
Resources	Legal & Democratic Services	Company Governance Group	2
Resources	Corporate Finance and Commercial Services	Developing School Financial Arrangements	5
Resources	Corporate Finance and Commercial Services	Banking Arrangements	7
Resources	Corporate Finance and Commercial Services	Contract Procedure Rules	10
Resources	Corporate Finance and Commercial Services	Health and Safety	10
Resources	Finance and Transactional Services	Section 256 Agreements	10

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APPENDIX 2

Service Grouping	Service	Audit Title	Estimated Days
Resources	Finance and Transactional Services	Financial Assessments	20
Resources	Finance and Transactional Services	Better Care Fund	5
Resources	Finance and Transactional Services	Creditors	20
Resources	Finance and Transactional Services	Petty Cash and Payment Card Workstream	2
Resources	Finance and Transactional Services	Payroll	20
Resources	Finance and Transactional Services	Payroll - System Implementation	2
Resources	Finance and Transactional Services	Business Rates - System Access	6
Resources	Finance and Transactional Services	Housing Benefits and Council Tax Reduction - Overarching Report	1
Resources	Finance and Transactional Services	Housing Benefits and Council Tax Reduction - Accuracy Award Indicator	10
Resources	Finance and Transactional Services	Housing Benefits and Council Tax Reduction - System Access	6
Resources	Finance and Transactional Services	Housing Benefits and Council Tax Reduction - Supported Accommodation	10
Resources	Finance and Transactional Services	Enforcement Programme Board	2
Resources	Finance and Transactional Services	Enforcement Programme Workstreams	5
Resources	Finance and Transactional Services	Council Tax - Overarching Report	1
Resources	Finance and Transactional Services	Council Tax - Liability (include Billing and Refunds in scope)	10
Resources	Finance and Transactional Services	Council Tax - System Access	6
Resources	Finance and Transactional Services	Cash Management	10
Resources	Finance and Transactional Services	Debtors	20
Resources	Digital and Customer Services	SharePoint	10
Resources	Digital and Customer Services	Digital Durham	2
Resources	Strategy	Equality, Diversity and Community Cohesion	10
Resources	Transformation	Information Governance Group	2
TOTAL ESTIMATED DAYS FOR RESOURCES			401