

## Prioritised Internal Audit plan

Plan Priority (Highest priority to lowest)	Assurance Sought	Internal Audit Risk Assessment	Assurance Map RAG rating	Strategic Risk	Corporate Priority	Management Request	Days
<b>Housing Benefit Subsidy</b>							<b>20</b>
<b>Contingency days for emerging risks</b>							<b>10</b>
<b>Non audit time</b>							<b>15</b>
Combined Assurance	Completing the integrated assurance mapping process for the Council by helping to map assurance against critical activities and key risks. Helping coordinate the development of the annual status report.	N/A					15
Key Control Testing	To provide high level assurance that the Council's key controls are in place and operating effectively throughout the year – this will cover financial and corporate areas. The areas of coverage and the key controls tested will be agreed with management but can cover: General Ledger, VAT and Council Tax	Amber	Green	✓			20
Treasury Management	Provide assurance on the Councils Treasury Management processes and controls around borrowing, investment and cash flow.	Amber	Green				7
Key Projects	Assurance over management and delivery of the Council's key projects in 20/21, including: CRM & Waste Depot	Amber	Amber	✓	✓	✓	20
Strategic Risk	"Inability to raise local educational attainment and skills levels". To review the controls and planned controls the Council has to mitigate and manage this key strategic risk.	Amber	Red	✓	✓		5
ICT	1. Public Sector Network (PSN) review. This review to now include Email Security from 2019/20 (PSN 10days + 7 days from 19/20) 2. Helpdesk system	Amber	Green			✓	20 + 7 (prior year)
Audit follow up work	To provide management with assurance that actions from previous key audits have been implemented and this has led to improved outcomes.	N/A					10
Crematorium	That the operational arrangements for the Crematorium are robust effective and efficient.	Amber	Green			✓	10
Homelessness	The homelessness strategy is delivered to achieve targets on prevention and that statutory obligations are fulfilled.	Amber	Green	✓	✓		10
Wellbeing	Review of delivery and effectiveness of the Council's elements of the wellbeing contract.	Amber	Amber			✓	8
Key Projects	Enterprise Resource Management System	Amber	Amber	✓	✓	✓	10
ICT	Provide support to the Council on the project to implement the Enterprise Resource Planning system	Amber	Green	✓	✓	✓	10

Rationale
Completed on behalf of Mazars
Contingency to remain
Non audit time including advice & liaison, planning, Committee, Annual report to remain
Completed annually. Important for the Head of Internal Audit opinion
To support the Head of Internal Audit opinion
To support the Head of Internal Audit opinion
These projects remain key to the Authority
Red on the Assurance map and Strategic risk
To support the Head of Internal Audit opinion.
To provide assurance on the implementation of actions from previous audits
Timely due to this year being the first operational year
Strategic risk
Note: Joint review with NKDC and ELDC. ELDC has agreed to postpone this review and this is also due to be considered by NKDC. The Wellbeing service has been and remains pivotal during the Covid-19 pandemic and continues to work very closely with the community and other partners. Consideration to defer this review to 21/22 will allow the service to focus on the recovery phase and our audit can then review the effectiveness of the Council's elements of the contract during and post Covid-19.
The Council was due to sign a contract for the implementation of an ERP finance system on 31.3.2020. However, due to the Covid-19 pandemic and the uncertainty around the financial impacts, Management Team made the decision to put the project on hold.
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