




INTERNAL AUDIT PLAN 2021-22	 SURREY
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Review Name	Outline Objective
Finance	
Accounts Payable (Procure to Pay)	To review the processes and key controls relating to the accounts payable system, including those in place for ensuring the accuracy of vendor details, the processing of invoices, goods receipting and promptness of payments.
Accounts Receivable (Order to Cash)	To review the processes and key controls relating to the accounts receivable system, including those in place for ensuring the accuracy of customer details, completeness, accuracy and timeliness of invoicing, recording and matching payments to invoices, and debt recovery.
General Ledger	To review the key controls relating to the maintenance and operation of the general ledger, including suspense accounts, reconciliations, journals and year end procedures.
Pension Fund	<p>Pension Fund Administration: To review the key controls over the calculation and payment of pensions, transfers to and from the pension fund and the collection and recording of pension contributions (including contributions from other admitted bodies). This review provides assurance over both the Local Government Pension Scheme and, separately, the Surrey Fire Pension Schemes</p> <p>Pension Fund Investments: A review to assess the adequacy of the SCC Pension Fund management and governance arrangements. Also, to examine arrangements for obtaining assurance over the adequacy of the control environment of pension fund investment managers and the custodian.</p>
Financial Assessments & Income Collection	To review the key controls in place for both the financial assessment process, including the collation and analysis of information from care recipients to ensure correct calculation of contributions occurs in a timely fashion, and a review of the benefit calculation process to ensure correct payments are made.
Revenue Budgetary Control	A review of the Council's budget management arrangements, to include an assessment of the extent to which planned savings are being delivered.
Payroll	To review controls in relation to the staff payment system, including those relating to starters, leavers, temporary and permanent payments, variations of pay, and pre-employment checks.
Treasury Management	A review to assess the adequacy of key controls and procedures across the Council's Treasury Management

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	arrangements, including cash flow forecasting, segregation of duties, financial investments and use of treasury advisers.
Capital Project Management	To review the adequacy and effectiveness of project management arrangements for a sample of critical Council capital projects, where inadequate arrangements could impact on the Council's ability to deliver key services in accordance with its core offer.
Grant Certification	
Transport Capital Grants	To check and certify the grant in accordance with the requirements of the Department for Transport.
Bus Subsidy	To check and certify the grants (including Covid 19 related grants) in accordance with the requirements of the Department for Transport.
Troubled Families	Certification of periodic grant claim returns in-year on behalf of Children's Services to enable the release of funds from the the Ministry of Housing, Communities and Local Government (MHCLG).
Home to School Transport Grant	To check and certify grant income received relating to 2020/21 (including Covid related) in accordance with the requirements of the Department for Education
Digi-Tourism (EU)	To provide First Level Controller certification for this EU funded project (a grant to develop virtual and augmented reality in tourism).
Urban Links To Landscape (EU)	To provide FLC certification for this EU funded project (a grant to develop influential policy for use of urban fringe land).
IMAGINE (EU)	To provide FLC certification for this EU funded project (research into an Inclusive Market Agriculture Incubator in North-West Europe).
Public Health Prep Grant (HIV)	To check and certify the grant in accordance with the requirements of the funding Department.
Track and Trace Grant	To check and certify the grant in accordance with the requirements of the funding Department.
IT and Information Governance audits	
Email Communication (personal and sensitive encryption)	The audit will seek to provide assurance over the effectiveness of the arrangements for email communication involving personal and sensitive information. The audit will consider the methods used to encrypt emails,


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	training/awareness of staff and a high-level review of compliance across the council.
ERP Replacement (DB&I Programme)	Orbis IA will attend programme board and working group meetings to provide independent advice, support and challenge on risk, control, probity and governance issues. In addition to attendance at programme board and working group meetings, we will identify a number of key focus areas to support the programme. At this early stage this is likely to include, providing assurance over the following key areas: • Programme Governance/Risk Management • Business processes (both on and off system) • System security • User access, authentication and authorisations • Testing arrangements • Data cleansing and migration • Interfaces and reconciliation • Disaster recovery and business continuity • Training
Post-Brexit Information Governance Arrangements	Following the Brexit transition period ending, this audit will seek to provide assurance that council data is being stored appropriately and in-line with relevant legislation. The review will also consider the guidance being provided to members of staff across the council to help ensure continued compliance.
IT&D Strategic & Operational Risk Management Arrangements	With organisations placing an even greater reliance on IT and the support provided by their IT departments, the council needs to adapt to address the risks accordingly and ensure that ownership needs to be appropriate. This audit will seek to provide assurance that appropriate risk management arrangements are in place across the council in relation to IT&D with awareness and ownership of risks across all council departments.
Access Management	This audit will seek to provide assurance over access management to the council's network. This will include a review of controls used to manage users' network accounts and their access to systems and data for; new starters, department movers and those leaving. It will also consider the council's Active Directory and how this is managed, the

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	contents contained within it and controls in place to ensure that it is accurate.
PLANON (Property Asset Management System replacement)	Orbis IA will attend project board and working group meetings to provide independent advice, support and challenge on risk, control, probity and governance issues. In addition to attendance at programme board and working group meetings, we will identify a number of key focus areas to support the programme. At this early stage this is likely to include, providing assurance over the following key areas: • Programme Governance/Risk Management • Business processes (both on and off system) • System security • User access, authentication and authorisations • Testing arrangements • Data cleansing and migration • Interfaces and reconciliation • Disaster recovery and business continuity • Training
Accessibility Audit	The council have a requirement to comply with the Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018, failure to do so will mean the council will be in breach of the Equality Act 2010 and Disability Discrimination Act 1995. The new regulations mean that the council have a legal duty to make sure all its websites and applications meet accessibility requirements. This audit will review the action taken by the council to ensure that all if its internal and externally facing websites and applications meet and continue to comply with the new regulations.
Library System Replacement	This application audit will review all major input, processing and output controls, will review the controls in place to interface with any other systems and ensure appropriate system ownership and responsibilities are known.
Norwell Legal Case Management application control audit	This application audit will review all major input, processing and output controls, will review the controls in place to interface with any other systems and ensure appropriate system ownership and responsibilities are known.
Surveillance Cameras (follow-up audit)	This audit will follow-up the previous Surveillance Cameras audit to ensure actions have been implemented as agreed

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	and to identify any further work required to further improve the control environment.
LiquidLogic/Care First social care system (follow-up audit)	This audit will follow-up the previous Liquid Logic audit to ensure actions have been implemented as agreed and to identify any further work required to further improve the control environment.
Support for Strategic Projects and Programmes	
Transformation Programme	To continue the programme of audit assurance work to support aspects of the council's Transformation Programme. This work will provide seek to provide assurance over key governance arrangements; over the robustness of business case information; the post-transformation control environment; and that effective risk identification and mitigation measures exist.
Land & Property Process Mapping and Improvement	This audit will provide support and advice on appropriate control, risk management and governance-related matters in respect of a project within Land & Property to map out and improve key operational processes. Audit support will sense-check documented processes to advise on appropriate and proportionate control mechanisms within them.
Risk Management	To review the council's revised and refreshed risk management framework to ensure that the council's approach to risk identification, assessment, control and reporting is undertaken consistently and effectively across the organisation after the new process has embedded.
Corporate Governance	To provide advice and support to the planned review the council's governance arrangements and Code of Corporate Governance and to provide input into the process of producing the council's Annual Governance Statement.
Children's, Families, Lifelong Learning and Culture	
Schools Audits	Allocation to include a sample of individual schools, general advice and the communication of guidance and best practice to schools.
Home to School Transport	This audit will examine the council's revised approach and processes around the provision of Home to School Transport for SEND children, and will provide assurance that

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	the mechanisms and control environment ensure effective working practices and are in compliance with the council's underpinning procurement and contract management policies.
Single View of a Child (EMS and Finance Improvement Programme)	This review will provide advice, support and assurance as the Single View of a Child project evolves to ensure that appropriate controls and safeguards are designed in the processes and are implemented on go-live. We will support the EMS sub-project through advice and assurance on the EYES system, whilst likewise for the Finance Improvement Programme we will advise on controls within the development of the LiquidLogic LIFT solution.
<u>Other priority areas (potential audits to be resourced from Emerging Risk contingency):</u> <ul style="list-style-type: none"> - SEND Transformation - Loss of income in libraries, adult learning and Twelve-15 - COVID funding in schools 	
Health, Wellbeing and Adult Social Care	
<u>Other priority areas (potential audits to be resourced from Emerging Risk contingency):</u> <ul style="list-style-type: none"> - Mental Health - Transition of Children in care to ASC - Better Care Fund - Public Health Funding - Direct Payments 	
Environment, Transport & Infrastructure	
<u>Other priority areas (potential audits to be resourced from Emerging Risk contingency):</u> <ul style="list-style-type: none"> - Greener Future Strategy - Rethinking Waste - Pavement Horizon - Parking Review Process - Road Safety - Automatic Fire Alarm system (SFRS) 	
Contingencies	
Anti-Fraud and Anti-Corruption	To deliver the 2019/20 Fraud Response Plan for SCC which includes work on fraud awareness, data analytics, cyber

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	fraud, conflicts of interest, excessive personal use of council IT equipment and ad hoc investigations.
Emerging Risks	A contingency budget to allow work to be undertaken on new risks and issues identified by Orbis IA and/or referred by management during the year.
General Contingency	A contingency budget to allow for effective management of the annual programme of work as the year progresses.
Service Management & Delivery	
Action Tracking	Ongoing action tracking and reporting of agreed, high risk actions.
Annual Report, Opinion and AGS	Creation of Annual Report and Opinion / Annual Governance Statement.
Audit & Fraud Management	Overall management of all audit and counter fraud activity, including work allocation, work scheduling and Orbis Audit Management meetings.
Audit & Fraud Reporting	Production of periodic reports to management and Audit and Governance Committee covering results of all audit and counter fraud activity.
Audit Committee and member support	Ongoing liaison with members on internal audit matters and attending Audit and Governance Committee meetings and associated pre-meetings.
Client Service Liaison	Liaison with clients & departmental management teams.
Client Support and Advice	Ad hoc advice, guidance and support on risk, internal control and governance matters provided to clients and services across the year.
Orbis Internal Audit Developments	Audit and counter fraud service developments, including quality improvement and ensuring compliance with Public Sector Internal Audit Standards.
Organisational Management Support	Attendance and ongoing support to organisational management meetings, e.g. Financial Management Team (FMT), Risk Governance Group (RGG) etc.
Strategy & Annual Planning	Development and production of the Internal Audit Strategy and Annual Audit Plan, including consultation with management and members.
System Development & Administration	Development and administration of audit and fraud management systems.

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