

# INTERNAL AUDIT

## DRAFT AUDIT PLAN

**2022/23**

7<sup>th</sup> April 2022

## **Draft Council Internal Audit Plan 2022/23 (80 audits)**

79 identified + 4 provisional @ 8/4/22

### **CHILDREN AND FAMILIES**

#### **Child Protection and Family Support (2)**

Yorkshire Adoption Agency  
Domestic Violence Team

#### **Learning and Early Support (32)**

High Schools x 2  
Primary Schools x 25  
Troubled Families Grant Claims  
School Exclusion Pathway bf Provisional  
Sendif grants scheme  
CKC as a client  
CKC as a business

### **CORPORATE STRATEGY, COMMISSIONING & PUBLIC HEALTH**

#### **Strategy and Innovation (3)**

Cyber Security bf  
Communications Policy (New policy being adopted start 22/3; Q4(22/3), or 23/24)  
SAP Security

#### **Governance and Commissioning (3)**

Risk Management bf (\*)  
Whistleblowing  
Corporate Complaints

### **Finance (3)**

Business Rates Reliefs & Exemptions bf (+)  
Recovery and Enforcement (+)  
Debt Recovery (+)

### **People Services (3)**

Attendance Management bf (+)  
Mandatory Staff Training bf  
Hybrid working (asset control, GDPR, Info Governance/safe working/safeguarding)

### **Public Health (4)**

Wellness Model bf  
Healthy Child Contract bf  
Business Continuity (Provisional; likely to be amending arrangements- Q4 or defer to 23/24)  
Health & Safety bf

## **ENVIRONMENT AND CLIMATE CHANGE**

### **Highways & Streetscene (3)**

Grounds Maintenance External Income (follow-up) bf  
Winter Maintenance  
Highways Stores (+)

## **GROWTH AND REGENERATION**

### **Skills & Regeneration (4)**

Cultural Heart  
Planning Consent and Enforcement (+)  
Business Centres  
Business Improvement District (finance & control)

### **Homes & Neighbourhoods (8)**

HRA Ring Fence (cost allocations) Provisional (to agree best approach with Accountancy and external auditor)  
Regulatory Compliance (Fire & Other Safety)  
Stores including van stocks bf (+)  
Plant and Equipment Hire (follow-up) bf (+)  
Procurement of Works (Sub Contractors) (follow up)  
Procurement of Temporary Accommodation (follow up) (+)  
Rent Setting (new system)  
Excellent Homes for Life

### **ADULTS & COMMUNITIES**

#### **Adults Social Care Operation (11)**

Fair Cost of Care Assurance (A)  
Payments to suppliers for Domiciliary Care (#A)  
Payments to suppliers for Private Residential Homes (#A)  
Care Account Assurance process(B)  
Assessment of Care (#B)  
Assessed Contributions(#B)  
Client Finances(#B) (+)  
Home Care Charges (Income)(#B)  
Debtors (#B)  
Deferred Charges (#B) (+)  
Emergency Duty Team (follow up)  
(Exact pattern of work to be determined. Basic assurance work - marked # - will support strategic assurance under the topics marked A and B)

#### **Customers and Communities (2)**

Channel arrangements (adults and children believed vulnerable to radicalisation, extremism, terrorism) Provisional,  
pending agreement on scope  
Interpretation and language support to communities (& Community Language Services)

#### **CORPORATE (7)**

Pool Car Usage (+)  
NFI (+)

Purchasing Cards 9+)  
Ethical Standards  
Third Party Relationships (KCA, KAL)  
Health & Safety- lone working arrangements  
CCTV strategy (operations and risks)

### Notes

- The draft plan has been prepared in accordance with the Public Sector Internal Audit Standards
- Follow up audits relate to audits in 2021/22 which produced a *Limited Assurance* opinion
- Audits marked (\*) relate to Significant Governance Issues in the 2021/22 AGS
- Audits marked (+) The Audit Plan recognises a perspective of fraud risk, A detailed assessment of good practice for fraud strategy and practice was undertaken to draft stage at the end of 2021/22, and an action plan is being prepared which will be brought for consideration during 2022/23
- The audit planning process is risk based and attributes a score to each activity in the audit universe (using a 4x3 matrix). Audits are then undertaken on up to a 5-year cycle. Whilst most audits proposed above have a risk score of 9 or above, some lower risk audits have been scheduled to give a broader picture of the control environment across the organisation.