



Stevenage Borough Council  
Audit Committee

2020/21 Internal Audit Plan Report

17 March 2020

Recommendation

Members are recommended to approve the proposed Stevenage Borough Council Internal Audit Plan for 2020/21

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# 1. Introduction and Background

## Purpose of Report

- 1.1 To provide Members with the proposed Stevenage Borough Council 2020/21 Internal Audit Plan.

## Background

- 1.2 The Stevenage Borough Council Internal Audit Plan sets out the programme of internal audit work for the year ahead, and forms part of the Council's wider assurance framework. It supports the requirement to produce an audit opinion on the overall internal control environment of the Council, as well as a judgement on the robustness of risk management and governance arrangements, contained in the Head of Internal Audit's annual report.
- 1.3 The Shared Internal Audit Service (SIAS) Audit Charter which was presented to the June 2019 meeting of this Committee shows how the Council and SIAS work together to provide a modern and effective internal audit service. This approach complies with the requirements of the United Kingdom Public Sector Internal Audit Standards (PSIAS) which came into effect on 1 April 2013 and revised on 1 April 2017. An updated version of the SIAS Audit Charter will be brought to the first meeting of Audit Committee in the 2020/21 civic year.
- 1.4 The PSIAS require that the audit plan must incorporate or be linked to a strategic or high-level statement which:
  - a) Outlines how the service will be developed in accordance with the internal audit charter.
  - b) Details how the internal audit plan will be delivered.
  - c) Evidences how the service links to organisational objectives and priorities.
- 1.5 Section 2 of this report details how the SIAS complies with this requirement.

# 2. Audit Planning Process

## Planning Principles

- 2.1 SIAS audit planning is underpinned by the following principles:
  - a) Focus of assurance effort on the Council's key issues, obligations, outcomes and objectives, critical business processes and projects

and principal risks. This approach ensures coverage of both strategic and key operational issues.

- b) Maintenance of an up-to-date awareness of the impact of the external and internal environment on the Council's control arrangements.
- c) Use of a risk assessment methodology to determine priorities for audit coverage based, as far as possible, on management's view of risk.
- d) Dialogue and consultation with key stakeholders to ensure an appropriate balance of assurance needs, including recognition that in a resource constrained environment, all needs cannot be met.
- e) Identification of responsibilities where services are delivered in partnership.
- f) In-built flexibility to ensure that new risks and issues are accommodated as they emerge.
- g) Capacity to deliver key commitments including work undertaken on behalf of External Audit, governance work and whistle blowing activity.
- h) Capacity to respond to management requests for assistance with special investigations, consultancy and other forms of advice.

#### Approach to Planning

- 2.2 In order to comply with the requirements of the PSIAS, SIAS has continued with a methodology for all SIAS partners which contains the following elements:

##### *Local and National Horizon Scanning*

SIAS reviews, on an ongoing basis:

- a) Key committee reports at each client and identifies emerging risks and issues.
- b) The professional and national press, as well as thought leadership for risks and issues emerging at national level.

##### *Consideration of risk management arrangements*

SIAS assesses the risk maturity of the Council and based on this assessment, determines the extent to which information contained within the Council's risk register informs the identification of potential audit areas.

### *Confirmation of the Council's objectives and priorities*

SIAS confirms the current objectives and priorities of the Council. This information is used to confirm that identified auditable areas will provide assurance on areas directly linked to the achievement of the Council's objectives and priorities.

2.3 The approach to audit planning for 2020/21 has been characterised by:

- a) Detailed discussions with senior managers and other key officers within the Council to confirm auditable areas and elicit high level detail of the scope of audits. This process incorporates the following four steps to assist in the later prioritisation of projects:

#### *Risk Assessment*

Managers and SIAS agree the level of risk associated with an identified auditable area.

#### *Other Sources of Assurance*

Managers are asked whether assurance in the auditable area is obtained from other assurance providers e.g. External Audit or the Health and Safety Executive. This approach ensures that provision of assurance is not duplicated.

#### *Significance*

Managers assess how significant the auditable area is in terms of the achievement of corporate or service objectives and priorities.

#### *Timings*

Managers identify when an audit should be undertaken to add most value.

- b) Proposed plans are based on the information obtained from the planning meetings. Details of audits that have not been included in the proposed draft plan as a result of resource limitations are reported to senior management and the audit committee.
- c) The proposed 2020/21 plans for all SIAS partner Councils are then scrutinised and cross-partner audits highlighted.
- d) Proposed draft plans are presented to Senior Leadership Team for discussion and agreement.
- e) The plan is shared with the External Auditor.

This approach ensures that our work gives assurance on what is important and those areas of highest risk and thus assists the Council in achieving its objectives

## The Planning Context

- 2.4 The context within which local authorities provide their services remains challenging. Many services continue to manage increasing demand and constrained finances.
- 2.5 The resultant efficiency and transformation programmes that Councils are in the process of implementing and developing continue to profoundly alter each organisation's nature. Such developments are accompanied by potentially significant governance, risk management and internal control change.
- 2.6 The challenge of giving value in this context, means that Internal Audit needs to:
- a) Meet its core responsibilities, which are to provide appropriate assurance to Members and senior management on the effectiveness of governance, risk management and control arrangements in delivering the achievement of Council objectives.
  - b) Identify and focus its effort on areas of significance and risk, assisting the organisation in managing change effectively, and ensuring that core controls remain effective.
  - c) Give assurance which covers the control environment in relation to new developments, using leading edge audit approaches such as use of technology to achieve 'whole population testing' and new insights over sampling or 'continuous assurance' where appropriate.
  - d) Retain flexibility in the audit plan and ensure the plan remains current and relevant as the financial year progresses.

## Internal Audit Plan 2020/21

- 2.7 The draft 2020/21 internal audit plan is included at Appendix A and contains a high-level proposed outline scope for each audit. Appendix B details the planned start months.
- 2.8 Stevenage Borough Council has purchased 350 audit days for 2020/21. The table below shows the allocation of these audit days:

<b>Purchased Audit Days</b>	<b>2020/21</b>	<b>%</b>
Key Financial Systems	74	20
Operational Audits	149	41
Procurement / Contracts / Project Management	33	9
IT Audits	12	4
Risk & Governance	12	4

Counter Fraud	0	0
Shared Learning / Joint Reviews	5	2
Ad-Hoc Advice	2	1
Follow Ups	5	2
Strategic Support*	47	13
Contingency	6	2
2019/20 Projects Requiring Completion	5	2
<b>Total allocated days</b>	<b>350</b>	<b>100</b>

\* This includes supporting the Audit Committee, monitoring, client liaison and planning for 2021/22.

- 2.9 Members will note the inclusion of a provision for the completion of projects that relate to 2019/20. The structure of Internal Audit's programme of work is such that full completion of every aspect of the work in an annual plan is not always possible, especially given the high dependence on client officers during a period where there are competing draws on their time e.g. year end closure procedures.
- 2.10 The nature of assurance work is such that enough activity must have been completed in the financial year, for the Head of Assurance to give an overall opinion on the Authority's internal control environment. In general, the tasks associated with the total completion of the plan, which includes the finalisation of all reports and negotiation of the appropriate level of agreed mitigations, is not something that adversely affects delivery of the overall opinion. The impact of any outstanding work is monitored closely during the final quarter by SIAS in conjunction with the Section 151 Officer.

### 3. Performance Management

#### Update Reporting

- 3.1 The work of Internal Audit is required to be reported to a Member Body so that Stevenage Borough Council has an opportunity to review and monitor an essential component of corporate governance and gain assurance that its internal audit provision is fulfilling its statutory obligations. It is considered good practice that progress reports also include proposed amendments to the agreed annual audit plan. Progress against the agreed plan for 2020/21 and any proposed changes will be reported to this Committee four times in the 2020/21 civic year.
- 3.2 The implementation of agreed audit recommendations will be reported to Audit Committee as part of the update reporting process.

## Performance Indicators

- 3.3 Annual performance indicators were approved at the SIAS Board in September 2011 and are reviewed annually. Details of the targets set for 2020/21 are shown in the table below. Actual performance against target will be included in the update reports to this Committee.

<b>Performance Indicator</b>	<b>Performance Target</b>
<b>1. Planned Days</b> Percentage of actual billable days against planned chargeable days completed.	95%
<b>2. Planned Projects</b> Percentage of actual completed projects to draft report stage against planned completed projects.  Note: to be based on the judgement of the SIAS management team and representing the best estimate as to a reasonable expectation of progress on the audit plan.	95%
<b>3. Client Satisfaction</b> Percentage of client satisfaction questionnaires returned at 'satisfactory' level.	100%
<b>4. Number of High Priority Audit Recommendations agreed</b>	95%
<b>5. Annual Plan</b>	Presented to the March meeting of each Audit Committee. Or if there is no March meeting then presented to the first meeting of the new financial year.
<b>6. Head of Assurance's Annual Report</b>	Presented to the first meeting of each Audit Committee in the new financial year.



# Stevenage Borough Council 2020/21 Proposed Internal Audit Plan

Audit	Proposed Outline Scope	Proposed Days
<b>KEY FINANCIAL SYSTEMS</b>		
Main Accounting System (General Ledger)	<p>SIAS will be conducting a full assurance audit on the Main Accounting system to confirm implementation of previous audit recommendations and that controls are well designed and operating effectively. Areas of coverage may include:</p> <ul style="list-style-type: none"> <li>a) Access controls for the general ledger and associated modules,</li> <li>b) Setting up, deletion and monitoring of general ledger accounts in line with an established delegation of authority,</li> <li>c) Processing of journals and virements, ensuring that only authorised transactions with appropriate justification can be entered,</li> <li>d) Reconciliation of financial and non-financial systems where significant income is received, and</li> <li>e) Regular review and clearance of suspense accounts.</li> </ul>	8
Debtors	<p>Debtors will have reduced coverage this year to confirm implementation of previous audit recommendations and that existing controls are operating effectively. Areas of coverage may include:</p> <ul style="list-style-type: none"> <li>a) Policies and procedures,</li> <li>b) Customer account creation and amendment,</li> <li>c) Raising of debtor accounts,</li> <li>d) Credit notes and refunds,</li> <li>e) Accounting for income received,</li> <li>f) Write offs, and</li> <li>g) Debtors control account reconciliations.</li> </ul>	8

Audit	Proposed Outline Scope	Proposed Days
Creditors	<p>Creditors will have reduced coverage this year to confirm implementation of previous audit recommendations and that existing controls are operating effectively. Areas of coverage may include:</p> <ul style="list-style-type: none"> <li>a) Policies and procedures,</li> <li>b) Raising of supplier accounts,</li> <li>c) Ordering of goods, works and services,</li> <li>d) Receipt of goods, works and services,</li> <li>e) Payment of suppliers' invoices,</li> <li>f) Credit notes and refunds, and</li> <li>g) Creditors control account reconciliations.</li> </ul>	8
Treasury Management	<p>Treasury Management will have reduced coverage this year to confirm implementation of previous audit recommendations and that existing controls are operating effectively. Areas of coverage may include:</p> <ul style="list-style-type: none"> <li>a) Treasury Management Practices, Policies and Procedures,</li> <li>b) Reporting Arrangements,</li> <li>c) Cash Flow Management,</li> <li>d) Counter-Party Risk,</li> <li>e) Transactions,</li> <li>f) On-line Banking and Investments,</li> <li>g) Capital and Interest Payments,</li> <li>h) Reconciliations,</li> <li>i) Performance Monitoring, and</li> <li>j) External Service Providers.</li> </ul>	6

Audit	Proposed Outline Scope	Proposed Days
Payroll	<p>SIAS will be conducting a full assurance audit on the Payroll system to confirm implementation of previous audit recommendations and that controls are well designed and operating effectively. Areas of coverage may include:</p> <ul style="list-style-type: none"> <li>a) Systems Access,</li> <li>b) Policies and Procedures,</li> <li>c) Service Continuity,</li> <li>d) Statutory and Superannuation Parameters,</li> <li>e) Starters and Leavers,</li> <li>f) Contract Variations,</li> <li>g) Additional Payments, Overtime and Expenses,</li> <li>h) Pay Run,</li> <li>i) PAYE Real Time Information,</li> <li>j) Recovery of Overpayments, and</li> <li>k) Payroll Records (Data Protection / Security).</li> </ul>	10
Council Tax	<p>Council Tax will have reduced coverage this year to confirm implementation of previous audit recommendations and that existing controls are operating effectively. Areas of coverage may include:</p> <ul style="list-style-type: none"> <li>a) Policies, Procedures and Legislation,</li> <li>b) Amendment to Council Tax records,</li> <li>c) Discounts and Exemptions, e.g. Single Person Discount</li> <li>d) In-year Billing,</li> <li>e) Collection and Refunds,</li> <li>f) Recovery, Enforcement and Write Offs,</li> <li>g) Reconciliation between Council Tax system and General Ledger,</li> <li>h) Performance monitoring and Performance, and</li> <li>i) System access.</li> </ul>	6

Audit	Proposed Outline Scope	Proposed Days
Business Rates (NDR)	<p>Business Rates will have reduced coverage this year to confirm implementation of previous audit recommendations and that existing controls are operating effectively. Areas of coverage may include:</p> <ul style="list-style-type: none"> <li>a) Policies, procedures and regulatory compliance,</li> <li>b) Reconciliation between NDR system and Valuation lists,</li> <li>c) Multiplier setting,</li> <li>d) Voids and reliefs,</li> <li>e) In-year Billing,</li> <li>f) Collection and refunds,</li> <li>g) Recovery, enforcement and write offs,</li> <li>h) Reconciliation between NDR system and general ledger,</li> <li>i) Performance monitoring and management, and</li> <li>j) System access.</li> </ul>	6
Housing Benefits	<p>Housing Benefits will have reduced coverage this year to confirm implementation of previous audit recommendations and that existing controls are operating effectively. Areas of coverage may include:</p> <ul style="list-style-type: none"> <li>a) Policies, procedures and set-up of standing data,</li> <li>b) Assessments and backdating,</li> <li>c) Payments,</li> <li>d) Recovery of Overpayments,</li> <li>e) Reconciliations,</li> <li>f) Performance Monitoring, and</li> <li>g) Security of Data.</li> </ul>	6

Audit	Proposed Outline Scope	Proposed Days
Cash and Banking	<p>Cash and Banking will have reduced coverage this year to confirm implementation of previous audit recommendations and that existing controls are operating effectively. Areas of coverage may include:</p> <ul style="list-style-type: none"> <li>a) Security of cash and cheques received into departments and through the kiosk,</li> <li>b) Processing of cash and cheque payments,</li> <li>c) Collection and banking of kiosk income, and</li> <li>d) Bank Reconciliations.</li> </ul>	8
Housing Rents	<p>Housing Rents will have reduced coverage this year to confirm implementation of previous audit recommendations and that existing controls are operating effectively. Areas of coverage may include:</p> <ul style="list-style-type: none"> <li>a) Procedures and processes of all stages of rent setting, rent collection and arrears management,</li> <li>b) Annual rent setting, input into the Housing Management System and communication with tenants,</li> <li>c) Tenancy status, collection of rent, including refunds, and reconciliation to the general ledger account, and</li> <li>d) Management of rent arrears, action taken, including write offs (current and former tenants) and evictions,</li> <li>e) Housing rents suspense account,</li> <li>f) Rent refunds.</li> </ul>	8

Audit	Proposed Outline Scope	Proposed Days
<b>OPERATIONAL AUDITS</b>		
Housing Allocations	The audit will provide assurance on the procedures for allocating housing stock to those in housing need. Areas of coverage may include: a) Applications to the housing register and prioritisation, b) Allocation policy/procedures, including shortlisting and offer, c) Mutual exchanges.	10
Homelessness & Housing Advice	The audit will provide assurance on compliance with policy for those presenting themselves to the Council as homeless. This may include: a) Homeless strategy and rough sleeper policy, b) Presentations and demand management.	10
Leasehold Properties	The audit will provide assurance on the management of leasehold properties subject to repair and refurbishment, including the major refurbishment contract. This may include: a) Advising leaseholders about repairs and refurbishment, b) Scheduling and carrying out works, c) Collection of leaseholder liability through payment or a charge on property.	10
Compliant Homes	The audit will provide assurance on the Council's landlord responsibilities relating to safety and compliance. This may include: a) Certification and keeping gas appliances safe, b) Asbestos identification and removal, c) Legionella management.	10

<b>Audit</b>	<b>Proposed Outline Scope</b>	<b>Proposed Days</b>
Statutory Compliance – General Fund Property	<p>The audit will provide assurance on the Council’s responsibilities relating to safety and compliance. This may include:</p> <ul style="list-style-type: none"> <li>a) Gas safety and electrical testing,</li> <li>b) Fire risk and safety,</li> <li>c) Building security and access control,</li> <li>d) Hard services e.g. lift maintenance and air circulation.</li> </ul>	10
Void Management	<p>The audit will provide assurance on the management of void housing stock and arrangements for relet. This may include:</p> <ul style="list-style-type: none"> <li>a) Policies and procedures for managing void properties,</li> <li>b) Inspections, security and repair,</li> <li>c) Long term voids and reporting accuracy.</li> </ul>	10
Digitalisation Programme	<p>The audit will provide assurance on the delivery of the Council’s digitalisation programme. This may include:</p> <ul style="list-style-type: none"> <li>a) Programme governance,</li> <li>b) Benefit realisation and return on investment,</li> <li>c) Customer Interfacing with front and back office systems.</li> </ul>	10
Garage Lettings	<p>The audit will provide assurance on the process and governance relating to letting Council garages. This may include:</p> <ul style="list-style-type: none"> <li>a) Void management and letting policy,</li> <li>b) Tenancy agreement,</li> <li>c) Collection of fees and charges,</li> <li>d) Enforcement and recovery.</li> </ul>	10



<b>Audit</b>	<b>Proposed Outline Scope</b>	<b>Proposed Days</b>
Community Safety	<p>The audit will provide assurance on the Stevenage Against Domestic Abuse initiative and associated commissioning arrangements. This may include:</p> <ul style="list-style-type: none"> <li>a) Compliance with policies and procedures,</li> <li>b) Handling referrals from across North Herts,</li> <li>c) Operational risk management arrangements.</li> </ul>	10
Community Development	<p>The audit will provide assurance on the Borough's Youth Council. This may include:</p> <ul style="list-style-type: none"> <li>a) Compliance with procedures and protocols relating to the duty of care arising from young people being involved with the Youth Council,</li> <li>b) Receipt of external funding and support e.g. HCC.</li> </ul>	6
Play Service	<p>The audit will provide confirmation on the application of policies and procedures. This may include:</p> <ul style="list-style-type: none"> <li>a) Safeguarding arrangements,</li> <li>b) Operational risk management.</li> </ul>	6
Housing Repairs	<p>The audit will provide assurance on the system for providing responsive repairs to the Council's housing stock. This may include:</p> <ul style="list-style-type: none"> <li>a) Ordering, coding and scheduling works, including the use of sub-contractors,</li> <li>b) Clearing orders and work completion,</li> <li>c) Performance management and oversight.</li> </ul>	10

<b>Audit</b>	<b>Proposed Outline Scope</b>	<b>Proposed Days</b>
Tree Management	<p>The audit will provide assurance on managing the trees for which the Council has responsibility. This may include:</p> <ul style="list-style-type: none"> <li>a) Programming inspections and remedial works,</li> <li>b) Fulfilling statutory duties and comparison with best practice by other councils.</li> </ul>	10
On-Street Car Parking	<p>The audit will provide assurance on the system for regulating on street car parking within the Borough. This may include:</p> <ul style="list-style-type: none"> <li>a) Collection and banking of cash income</li> <li>b) Payments made via electronic devices</li> <li>c) Season tickets</li> </ul>	10
Climate Change and Sustainability (including joint audit)	<p>The audit will provide assurance on the Council’s climate change credentials. This may include:</p> <ul style="list-style-type: none"> <li>a) Compliance with climate change strategy and policy,</li> <li>b) The accuracy of reporting data against targets, stated aims and objectives,</li> <li>c) Energy management.</li> </ul> <p>An audit will also be carried out at other SIAS partners. The number of proposed days includes provision for consolidating the audit reports, thereby providing a wider level of assurance and sharing any learning across Hertfordshire.</p>	7

<b>Audit</b>	<b>Proposed Outline Scope</b>	<b>Proposed Days</b>
Licensing	<p>The audit will provide assurance on licensing requirements relating to environmental health. This may include:</p> <ul style="list-style-type: none"> <li>a) Compliance with policy and procedures relating to animal control,</li> <li>b) Food safety certificates.</li> </ul>	10
<b>PROCUREMENT, CONTRACT MANAGEMENT AND PROJECT MANAGEMENT</b>		
Stevenage Bus Interchange	<p>The audit will provide assurance on the contract for works being carried out in relation to the new bus interchange. This may include:</p> <ul style="list-style-type: none"> <li>a) Procurement and contractual arrangements,</li> <li>b) Stage payments, including additions and subtractions from the agreed specification,</li> <li>c) Oversight of work in progress and signing off key milestones.</li> </ul>	8
Regeneration – SG1	A review of progress against key milestones, reporting arrangements and oversight by those charged with governance.	10
Procurement Activity	A compliance review to confirm that local suppliers are invited to quote for the provision of works, goods and services.	5

<b>Audit</b>	<b>Proposed Outline Scope</b>	<b>Proposed Days</b>
Partnerships/Shared Services	This audit will provide assurance on the governance arrangements for partnerships and shared services that the Council has entered into. This may include: <ul style="list-style-type: none"> <li>a) Business case, including risk management,</li> <li>b) Contracts and Agreements,</li> <li>c) Performance management and monitoring,</li> <li>d) Cost apportionment and payments.</li> </ul>	10
<b>SHARED LEARNING</b>		
Joint Reviews	The SIAS Board traditionally agree a topic (or topics) for consideration as joint reviews across the SIAS partners in-year. Where no topic is specified, the audit days will be returned to contingency for use on emerging audits / risks, applied to other audits in the plan or used on audits in the reserve list.	2
Shared Learning	Shared Learning Newsletters and Summary Themed Reports. Audit Committee and Joint Review Workshops.	3
<b>COUNTER FRAUD</b>		
N/A	No internal audit work in this area is proposed in 2020/21. The Shared Anti-Fraud Service provides pro-active and reactive counter fraud services.	0

Audit	Proposed Outline Scope	Proposed Days
<b>RISK MANAGEMENT AND GOVERNANCE</b>		
Risk Management	The audit will involve a high-level review of strategic and operational risk management arrangements, and whether risk management has been embedded in operational decision-making and activity. Any emerging issues will be considered as part of the audit planning process. This audit traditionally informs the Annual Governance Statement.	6
Corporate Governance	This audit traditionally informs the Annual Governance Statement and has covered a wide variety of topics across our partners. These have included: a) Members and officers serving on Outside Bodies, b) Local Government Transparency Code, c) Culture, Ethics and Standards, d) Council Strategies, Policies and Procedures, e) Governance structures - Effective Council, committee and reporting structure, terms of reference for each committee and group, work plans for Cabinet / committees, minuting and action tracking, Members and senior staff possessing the appropriate mix of skills and receive any required training and development and delegating decision-making and transactional authority, and f) Delegation of authority.	6

Audit	Proposed Outline Scope	Proposed Days
<b>AD HOC ADVICE</b>		
Ad hoc Advice	This planned time has been allocated to provide for ad hoc advice to management on matters, issues or queries relating to risk, control, governance and anti-fraud. Ad hoc advice is relevant to activities that typically take less than one day to complete, e.g. advice on new policies or strategies.	2
<b>IT AUDITS (shared with East Herts Council)</b>		
Payment Card Industry Compliance	The audit will provide assurance on the Council's understanding and implementation of standards for security policies, technologies and ongoing processes that protect its payment systems from breaches and theft of cardholder data.	6
Hardware Acquisition, Movement and Disposal	The audit will provide assurance on hardware inventory arrangements. Areas of coverage will include the procedures for: a) Receiving and storing new hardware, b) Issuing hardware to new and existing users, c) Redeployment of hardware across the Council's estate, d) Decommissioning and safely disposing of redundant or surplus hardware.	6

Audit	Proposed Outline Scope	Proposed Days
<b>FOLLOW UP AUDITS</b>		
Follow up	A follow up review of any Limited Assurance audits from 2019/20.	5
<b>CONTINGENCY</b>		
Contingency	To provide for adequate response to risks emerging during the financial year.	6
<b>STRATEGIC SUPPORT</b>		
Head of Internal Audit Opinion 2019/20	To prepare and agree the Head of Internal Audit Opinion and Annual Report for 2019/20.	3
Audit Committee	To provide services linked to the preparation and agreement of Audit Committee reports, meeting with the Audit Committee Chair prior to each Audit Committee (as required) and presentation of reports / participation at Audit Committee. Follow up of Critical and High priority recommendations.	12
Client Liaison, including CGG & RMG	This involves meetings and updates with the Council’s Audit Champion and other key officers. Attendance at the Corporate Governance Group (CGG) and Risk Management Group (RMG) is also included.	8

<b>Audit</b>	<b>Proposed Outline Scope</b>	<b>Proposed Days</b>
Liaison with External Audit	To meet the external auditors and providing information as they require.	1
Plan Monitoring	To produce and monitor performance and billing information, work allocation and scheduling.	12
SIAS Development	Included to reflect the Council's contribution to developing and maintain the shared service / partnership through its service plans and corporate activities.	5
2021/22 Audit Planning	To provide services in relation to preparation and agreement of the 2021/22 Audit Plan.	6
2019/20 projects requiring completion	Additional time, if required, for the completion of 2019/20 audit work carried forward into the 2020/21 year. Any unused days will be returned to contingency for use on emerging risks and audits or allocated to audits in the reserve list.	5
<b>TOTAL</b>		<b>350</b>



Audit	Proposed Outline Scope	Proposed Days
<b>RESERVE LIST (not in order)</b>		
Performance Management	An audit of the performance management framework. The audit may include: a) Measures of performance and target setting, b) Data quality management, c) Production of management information and reporting arrangements.	To be agreed with management when an audit on the reserve list is brought forward.
Members Allowances & Expenses	Audit coverage of payments made by the Council in respect of its Members Allowances Scheme e.g. Basic and Special Responsibility. It will also cover claims for travel, subsistence and any other allowances that are permitted.	

Appendix B – Stevenage Borough Council 2020/21 Proposed Audit Plan - Audit Start Dates

Apr	May	Jun	July	Aug	Sept
2019/20 Projects Requiring Completion	Payment Card Industry Compliance	Statutory Compliance – General Fund Property	Leasehold Properties	Climate Change & Sustainability	Stevenage Bus Interchange
Housing Repairs	Community Safety	Void Management	Homelessness & Housing Advice	Community Development	Compliant Homes
Tree Management	On-Street Car Parking	Play Service	Procurement Activity	Licensing	
Garage Letting					

Oct	Nov	Dec	Jan	Feb	Mar
Cash & Banking	Council Tax	Creditors	Main Accounting	Regeneration – SG1	Digitalisation Programme
Partnerships/Shared Services	Business Rates	Debtors	Payroll	Risk Management	
	Housing Benefits	Treasury Management	Hardware Acquisition, Movement & Disposal	Housing Allocations	
		Housing Rents	Corporate Governance		

At this stage, the above is an indicative spread of audits as not all services have specified a preferred start date.