

NORTH LINCOLNSHIRE COUNCIL

AUDIT COMMITTEE

INTERNAL AUDIT PLAN 2020-21

1. OBJECT AND KEY POINTS IN THIS REPORT

- 1.1 To consider and approve the internal audit plan for 2020/21

2. BACKGROUND INFORMATION

- 2.1 The Accounts and Audit Regulations 2015 require the Council to ensure there are sound systems of internal control and to undertake effective internal audit to evaluate the effectiveness of its risk management, control and governance processes. Internal audit must take into account Public Sector Internal Auditing Standards (PSIAS) and guidance.
- 2.2 The PSIAS requires that an Internal Audit Plan is agreed by the Audit Committee annually. The audit plan must be risk-based and take into account the organisation's risk management framework and reflect changes in the organisation's business, risks, operations, programmes, systems and controls. The plan also confirms the resources available and required to support a reliable year-end Audit opinion.
- 2.3 The updated Audit Charter, approved by the Audit Committee in January 2020 defines the internal audit activity's purpose, authority and responsibility and defines the scope of internal audit activities. The attached audit plan prepared by the Head of Audit and Assurance in March 2020 with the intention of taking it to the Audit Committee at its scheduled meeting on 1 April 2020. However, due to the social distancing rules resulting from Covid-19, the meeting was postponed and therefore it had been brought back to this meeting for consideration, following further discussion with the senior management team in May 2020. It provides Members with an outline of the Audit Plan, a commentary on the methodology for compiling the plan, and assurance on compliance with auditing standards.
- 2.4 As reported to the Audit Committee on 20 May 2020 this plan is likely to be subject to change as a result of the impact of COVID-19 for the following reasons:

- in quarter 1, audit resource has been prioritised on areas to support the Council's response to COVID-19, such as the distribution of Business Grants where audit has played a key role in providing advice on the design of the system and carrying out checks that applications are in line with the requirements, as well supporting managers in designing control frameworks for new activities such as the shielding hubs, adult social care payments, and support to suppliers;
- the audit programme will need to reflect risks to the control environment arising from Covid-19 - as well as specific audit assignments relating to Covid-19, when designing the testing programme for existing planned audits auditors will consider the impact of Covid-19 when designing testing programmes;
- the timing of some audits may need to be re-considered as council staff are required to focus on recovery ; and
- the audit of two schools due to be completed in March 2020 were postponed and will now need to take place in 2020/21.

Although some of this additional work will be able to be absorbed via the planned contingency, there is potential that some areas of the plan will need to be re-prioritised. Internal audit will keep the Audit Committee informed of any such changes throughout the year.

3. OPTIONS FOR CONSIDERATION

- 3.1 To consider whether the Internal Audit plan has been produced on a proper basis, and will provide sufficient assurance to form a reliable opinion on the Council's control environment.
- 3.2 To approve the Internal Audit plan for 2020/21 subject to any potential amendments which are made during the year as a result of the impact of Covid-19.

4. ANALYSIS OF OPTIONS

- 4.1 The audit plan meets the requirements of the Public Sector Internal Audit Standards (PSIAS),
- 4.2 The Head of Internal Audit and Assurance is satisfied that he has sufficient resources for the delivery of the plan and that it will provide a reliable year-end annual audit opinion on the council's control environment.

5. RESOURCE IMPLICATIONS (FINANCIAL, STAFFING, PROPERTY, IT)

5.1 The plan will be delivered from existing resources within the council's internal audit service which is provided through the Shared Service, as well as some third party specialist IT Audit support. The resource allocation is based upon assumptions about the design and operation of systems and processes as at March 2020; the co-operation of council staff with the audit process and estimated vacancy and absence rates. The resource allocation will be reviewed periodically to take account any changes in assumptions and the extent of emerging risks.

6. OTHER RELEVANT IMPLICATIONS (e.g. CRIME AND DISORDER, EQUALITIES, COUNCIL PLAN, ENVIRONMENTAL, RISK etc.)

6.1 The compilation of the audit plan is based on risk with those areas with the potential biggest risk to an effective control environment being prioritised. The achievement of the Council's strategic outcomes, its legislative and regulatory responsibilities and the Council's risk register are all taken into account when compiling the audit plan.

6.2 As described above, COVID-19 has placed greater risk on the delivery of the audit plan than envisaged when the plan was initially compiled. These risks will need to be managed during the year, and if appropriate result in a re-prioritisation of the audit programme based on risk.

7. OUTCOMES OF INTEGRATED IMPACT ASSESSMENT (IF APPLICABLE)

7.1 An Integrated Impact Assessment is not required.

8. OUTCOMES OF CONSULTATION AND CONFLICTS OF INTERESTS DECLARED

8.1 The plan is subject to consultation and discussion with members of the Council's Leadership team

8.2 The Head of Audit and Assurance is chair of the Shared Services Management Team and so another audit provider will be asked to carry out the planned audit identified in the plan relating to this area to prevent a potential conflict of interest. In addition, at the beginning of each year audit team members, in line with the audit code of conduct are required to declare any close relationships which could impact on the delivery of particular audit assignments. If relevant such assignments are provided to other members of the team.

9. RECOMMENDATIONS

9.1 That the Audit Committee:

- (i) considers whether the Internal Audit plan has been produced on a proper basis, and will provide sufficient assurance to form a reliable opinion on the Council's control environment
- (ii) approve the Internal Audit plan for 2020/21 subject to any potential amendments which are made during the year as a result of the impact of Covid-19.

DIRECTOR GOVERNANCE AND PARTNERSHIPS

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Date: 30 June 2020

Background Papers used in the preparation of this report:

Public Sector Internal Audit Standards
The Accounts and Audit Regulations 2015
The Audit Charter- January 2020

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Council**

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North Lincolnshire Council

Internal Audit Plan 2020/21

(March 2020)

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1. INTRODUCTION

- 1.1 As recognised in the Accounts and Audit Regulations 2015 Internal Audit is a key part of the Council's control environment. Its primary objective is to provide an independent and objective opinion and advice on the Council's control environment, which comprise the systems of risk management, internal control and governance. The Audit Charter (which was last approved by the Audit Committee in January 2020) defines the mission of internal audit *"To enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight"*.
- 1.2 As laid out in paragraph 6.1 of the charter the Head of Audit and Assurance is responsible for *"developing an annual audit plan based on an understanding of the organisation's strategies, key business objectives, associated risks and risk management processes, and adjust the plan in response to the organisations business, risk, operations, programmes, systems and controls "*.
- 1.3 The audit plan lays out Internal Audit's priorities and work programme for 2020/21. It has been compiled to ensure that
- it meets the requirements of the Public Sector Internal Audit Standards (summarised in Appendix 1);
 - provides sufficient evidence to support a reliable year-end Audit opinion on the Council's control; and
 - adds value to the Council by providing assurance on the underlying processes and governance arrangements to support the achievement of strategic outcomes and the achievement of value for money (VfM).

2. COMPILATION OF THE AUDIT PLAN

- 2.1 The 2020/21 audit plan is shown on Appendix 3. As required by the standards, it has been developed on a risk based approach. We have developed planning processes to ensure as far as possible that resources are prioritised to where the need is greatest, and where potentially Audit could provide most value. In compiling the plan we have ensured that the requirements laid down in the standards have been met.
- 2.2 At the heart of the approach to Internal Audit is the "3 lines of defence model" where:
- the first line of defence is the control environment operated by managers in individual services;
 - the second line of defence includes the oversight functions such as Finance, HR, Procurement, Legal Services, "Client side management" who provide advice, direction and support to individual services; and
 - the third line of defence, such as Internal Audit, External Audit and other external assurance providers which offer independent challenge to business functions.

The more developed the first and second lines of defence are then the greater the reliance that can be placed on the assurances obtained by services rather than directly from Internal Audit work.

- 2.3 The plan is made up of a number of key components designed to provide assurance on the effectiveness of the Council's control environment, i.e.
- the achievement of strategic outcomes;
 - those specific areas identified in the Council's code of governance;
 - effective procedures and processes;
 - reliable financial and performance information;
 - compliance with laws and regulations ; and
 - the protection of council assets, including physical assets, financial resources, people, information

Depending on the nature of their scope, audit assignments may provide assurance on more than one of these areas of the control environment. In addition internal follows up the implementation of agreed actions from previous audit work with relevant managers

- 2.4 In addition Internal Audit provides support to the Council in the following areas:
- providing assurance in relation to the control environment within maintained schools;
 - providing advice and support to management on the design of the control environment; and
 - the mandatory certification of external grant claims
- 2.5 Internal Audit takes a cyclical risk based approach in determining the content of the audit plan with those areas having the biggest potential risk to an effective control environment. It first identifies those areas which potentially have a significant impact on the control environment. The key sources of information are:
- the Council's key strategic outcomes and performance reports relating to their delivery;
 - the strategic risk register;
 - those areas in the operational risk registers where a high inherent risk has been identified;
 - areas which represent key components of the code of governance;
 - activities in receipt of significant external grant funding;
 - the Council's statutory responsibilities; and
 - cabinet and scrutiny reports to help identify areas of emerging risk

Those areas considered to have the highest risk are prioritised for inclusion in the plan based on the likelihood of a control failure and its impact to the organisation should it occur. A summary of what is considered in making this assessment is shown on Appendix 2

- 2.6 The level of estimated audit resource allocated to each assignment is dependent upon;

- previous knowledge of the function or system and the risks associated with it;
- if there have been significant changes to the design or operation of the system or function since it was last audited;
- the complexity of the function or system;
- the level of assurance which can be obtained from internal assurance mechanisms (second line of defence) or by external sources of assurance such as the external audit and the outcome of inspections (third line of defence); and
- the nature of the testing required to obtain assurance - for example the use of control testing and observation compared to substantive testing, and the testing methodology required (e.g. the audit team has been developing analytical techniques to obtain assurance based on wider populations compared to sample testing).

2.7 The draft plan, based on internal audit's risk assessment, was then subject to consultation with the strategic leadership team. Where appropriate amendments were made to the plan to reflect its feedback on the areas where they felt audit resource needed to be prioritised.

2.8 The summary of the audit plan is shown below, with the detail in Appendix 3:

Area	Planned days	
Strategic and operational risk/ governance	457	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations.
Financial systems	140	Providing assurance on the design and operation of the fundamental financial systems, including on a cyclical basis those systems which feed into them. This will include providing assurance on the development of the new HR/ Payroll and Finance systems to be introduced in 2021/22.
ICT	55	Providing assurance on the effectiveness of the Council's approach to ICT and Information governance, and key ICT systems.
Procurement and contract management	35	Providing assurance on the Council's procurement and contract management processes, including reviews of a sample of key

		procurement exercises and reviewing progress in embedding social value.
Schools	100	Provide assurance on the control environment within maintained schools via a cyclical programme of schools audits
Grant Certification	25	Mandatory certification of grant claims
Advisory	50	Providing advice and support on governance and internal control matters
Follow up	40	Follow up of previous actions Including sending reminders to managers about their outstanding actions, and receiving their responses
Probity and Counter Fraud	75	Proactive and reactive work to support the Council's approach to anti-fraud and corruption, to provide assurance on the controls in place designed to prevent fraud in areas of high risk
Management time	75	Includes audit planning, monitoring, liaison with the Audit Committee and senior management
Contingency	93	
Total	1145	

2.9 Throughout the year the audit plan will be subject to regular review to reflect the changes in the risks to the Council's control environment, and also to reflect changes in the assumptions made when the plan was first completed. For example:

- an area in which internal audit intended to work may subsequently be subject to an external inspection, in which case less audit work may be required as audit will look to seek reliance on the outcome of the inspection;
- where a new process or system has not been implemented as quickly as anticipated and therefore the audit of it would be delayed;
- a risk may emerge during the year which may require to be included in the audit plan so that work can be carried out to obtain assurance;
- where issues arise during a planned audit then extra resource may be required in order to obtain sufficient assurance and /or obtain an understanding of the underlying control issues; and
- change in staffing levels during the year due to leavers or long term sickness absence may require a reprioritisation of the plan.

Any significant changes to the allocations will be reported to future Audit Committees.

3 RESOURCES TO DELIVER THE AUDIT PLAN

- 3.1 The standards require the Chief Audit Executive to be satisfied that he or she has sufficient resources available to deliver the plan and be able to provide an opinion on the control environment and discharge their other responsibilities. In addition, under the CIPFA statement “The Role of the Head of Internal Audit” the Head of Internal Audit must “lead and direct an Internal Audit service that is resourced to be fit for purpose”.
- 3.2 Based on the risks identified we can confirm that there are sufficient resources available to deliver the Audit Plan as laid out in section 2 of this report. This conclusion is due to the following:
- an assessment of resources available to the team as at 1 April 2020 - this includes being prudent on the potential impact of long term sickness and unfilled vacancies that may arise given the relatively small size of the team;
 - as at 1 April 2020, taking into account the procurement of additional specialist ICT audit, the team will be at full staffing complement; and
 - the anticipated backlog at 31 May 2020 to complete the 2019/20 plan being lower than the previous year.
- 3.3 It is recognised, however, that resourcing is a risk, and in response we will monitor the delivery of the plan on a monthly basis, and will reprioritise the audit programme on a risk basis should issues arise regarding the level of resources available.

4 REPORTING AND MONITORING ARRANGEMENTS

- 4.1 For most assignments, excluding advisory work and grant certification, we will provide a report with an overall opinion on the control environment (“substantial”, “satisfactory”, “limited”, “none”) and the residual risk. There will be some areas, due to particular circumstances, where it may not be appropriate to issue a full report and/or an opinion, although in such cases a short commentary will be provided in the Annual Head of Internal Report and Opinion.
- 4.2 A summary of completed audit work will be included in the Annual report, and this will feed into the overall opinion on the control environment. Interim reports will also be presented to the Audit and Governance Committee during the year. These will include progress in achieving the annual plan, including any significant amendments to it.
- 4.2 As part of its Quality Assurance and Improvement Programme (QAIP) Internal audit has a number of performance indicators based on the three principles of Outcome Based Accountability:
- “what did we do?”;
 - how well did we do it?; and
 - how did we add value
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Appendix 1: Confirmation of compliance with Public Sector Internal Auditing Standards (PSIAS) requirements

PSIAS Requirement	How we demonstrate compliance
The Head of Internal Audit (HOIA) must establish risk-based plans to determine the priorities of the Internal Audit activity, consistent with the organisation's goals. (PSIAS 2010)	The plan is based on the Council's strategic objectives and its Code of Corporate Governance. Those activities with the greatest impact on the achievement of strategic objectives are given greatest priority.
The risk-based plan must take into account the requirement to produce an annual Internal Audit opinion and the assurance framework. (PSIAS 2010 public sector requirement)	The Audit Plan has been designed to ensure that there is sufficient evidence to provide a reliable year end opinion in relation to risk, governance and internal control.
The plan must incorporate or be linked to a high-level statement of how the Internal Audit service will be delivered, developed in accordance with the Internal Audit Charter and how it links to the organisational objectives and priorities. (PSIAS 2010 public sector requirement)	The Audit Charter, updated in January 2020, lays out the key objectives of internal audit, the methodology used to develop the plan and its links to organisational objectives and priorities.
The risk-based plan must explain how Internal Audit's resource requirements have been assessed. (PSIAS 2030 public sector requirement)	Included in the Audit plan.
The internal audit activity's plan of engagements must be based on a documented risk assessment, undertaken at least annually. The input of senior management and the board must be considered in this process.	The plan is based on an assessment methodology, and has been discussed with the Senior leadership Team and other stakeholders

Appendix 2: Internal Audit planning risk assessment methodology

The Council's activities/ functions are prioritised based on the likelihood of a significant control failure and its impact on the control environment

Likelihood of control failure

For the purposes of audit planning those areas which have a higher likelihood control failure include those which exhibit one or more of the following:

- Have had recent changes to system design
- There have been changes to statutory responsibilities or national guidance
- Have been identified as having high inherent risk in the Council's risk register
- Have not been subject to audit review for a number of years
- Control failures have been recently occurred
- Weaknesses identified by external inspectorates which required the Council to take action

Impact on the control environment

Areas of high priority exhibit at least one of the following:

- Has a significant impact on the achievement of stated strategic outcomes;
- Has a material impact on the Financial Statements;
- Has a material impact on the governance arrangements of the Council, is an integral part of the Code of Corporate Governance, and impacts on the Annual Governance Statement;
- Is intended to mitigate a significant strategic risk;
- Has a significant impact on ensuring that the Council operates within applicable laws and regulations and/or prevents significant reputational risk;
- Significant inherent risk of fraud or the loss of assets;
- Significant safeguarding implications;
- Failure of the function may potentially lead to:
 1. a significant financial loss;
 2. a detrimental impact to service users; or
 3. an adverse effect on the Council's reputation.

Areas of low priority exhibit most of the following:

- The activity does not significantly contribute to the achievement of strategic outcomes;
- The activity is relatively small in value, and would not have a material impact on the Financial Statements;
- The activity does not have a material impact on the governance arrangements of the Council;
- The activity does not have a significantly impact on the Council's strategic or operational risks;
- The activity is not significantly subject to laws and regulation and/or does not have a significant reputational risk;
- Low inherent risk of fraud or the misappropriation of assets;
- Limited direct safeguarding implications;
- Failure of the function would not lead to:
 1. a significant financial loss;
 2. a detrimental impact to service users; or
 3. an adverse effect on the Council's reputation

Appendix 3: Detailed Audit Plan 2020/21

See attachment

North Lincolnshire Council Audit Plan 2020/21

	Brief outline	activities which support for the governance frameworks	activities which support the achievement of strategic outcomes	effective policies and procedures	reliable financial and performance information	compliance with laws and regulations	protection of assets (resources, people, information)	Leadership Team Member	Original days
Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations								467
Kingfisher Lodge - care standards S22	As part of the providing of assurance on the council's processes for complying with laws and regulations, Assurance that there are mechanisms in place to provide assurance that the setting operates in accordance with the Children's home Regulations 2015 and the Care Quality Standards	Behaving with integrity, demonstrating strong commitment to ethical values, respecting rule of law	well	y		y		Children and Community Resilience	
Section 17 children in need	As part of the providing of assurance on the council's process for complying with laws and regulations, assurance on compliance with S17 of the Children's Act, specifically assessment and universal support for children in need and their families.	Behaving with integrity, demonstrating strong commitment to ethical values, respecting rule of law	well	y		y	y	Children and Community Resilience	
CCE/CSE and modern day slavery	As part of the providing assurance on the council's processes for complying with laws and regulation, provide assurance that there are best practice compliant approaches to the identification and responsive action to be taken in relation to these risks and new and emerging risks our children face	Behaving with integrity, demonstrating strong commitment to ethical values, respecting rule of law	safe	y		y	y	Children and Community Resilience	
Care Leavers	As part of providing assurance on the council's process for complying with laws and regulation, provide assurance that revised processes to meet the needs of care leavers comply with statutory requirements (deferred from 2019/20)	Behaving with integrity, demonstrating strong commitment to ethical values, respecting rule of law	safe	y		y	y	Children and Community Resilience	
Fleet management	As part of providing assurance on the effectiveness of the council's policies and procedures and compliance with laws and regulations, provide assurance on the arrangements to meet statutory requirements and provide a safe and reliable fleet to support delivery of council services	Behaving with integrity, demonstrating strong commitment to ethical values, respecting rule of law	safe	y		y	y	Operations	

Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations									467
Growing the economy	As part of provision of assurance on the delivery of key strategic and service outcomes, provide assurance on the governance arrangements to achieve the council's objective of growing the economy, including monitoring the delivery of the economic strategy and supporting strategies	defining outcomes in terms of sustainable, economic social and environmental benefits	prosperous		y				Business Development	
Environmental standards	As part of provision of assurance on the delivery of key strategic and service outcomes, provide assurance that statutory obligations are met, key strategies are in place and outcomes are achieved in relation to the environment	defining outcomes in terms of sustainable, economic social and environmental benefits	well	y		y	y		Operations	
Organisational Development	Continuing from the audit in 19/20, continued assurance on the implementation of the organisational development plan	Developing the entity's capacity					y		Business Development	
Compliance with Legislation and best practice. - Role of the Principal Social worker	As part of the cyclical reviews of the role of key officers, compliance with Department of Health guidance on the effective delivery of this role an essential requirement of the Care Act revision 2016	Developing the entity's capacity- role of key officers	safe	y		y			Adults and Community Wellbeing	
Role of the Local Authority Designated Officer	As part of the cyclical reviews of the role of key officers, provide that arrangements in place to report and respond to allegations are robust and in accordance with revised arrangements	Developing the entity's capacity- role of key officers	safe	y		y	y		Children and Community Resilience	
Role of the Monitoring Officer	As part of the cyclical reviews of the role of key officers, provide assurance that the statutory role of the monitoring officer is being effectively carried out	Developing the entity's capacity, role of key officers		y		y	y		Governance and partnerships	

Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations									467
Governance arrangements - Partnerships	Assurance on the implementation of, and compliance with, the Council's updated partnership protocol	ensuring openness and comprehensive and stakeholder engagement				y	y		Governance and partnerships	
Community/ Customer engagement	Assurance on the implementation of the Council's updated approach to customer engagement, including were applicable assurance on data quality of relevant performance indicators	ensuring openness and comprehensive and stakeholder engagement	connected	y		y	y		Governance and partnerships	
Home First (Domiciliary Care)	As part of provision of assurance on the delivery of key strategic and service outcomes, review of the mechanisms to ensure clients are effectively supported in their home	Interventions necessary to optimise the achievement of intended outcomes	safe	y	y		y		Adults and Community Wellbeing	
Residential Care	As part of provision of assurance on the delivery of key strategic and service outcomes, review the processes relating to the market shaping and commissioning of residential care support in the area with CQC approved agencies	Interventions necessary to optimise the achievement of intended outcomes	safe	y	y				Adults and Community Wellbeing	
Demand Management - Prevention strategies	As part of provision of assurance on the delivery of key strategic and service outcomes, assurance that universal and voluntary services are effective in reducing demand for adult social care	Interventions necessary to optimise the achievement of intended outcomes	safe	y	y		y		Adults and Community Wellbeing	
School catering	As part of providing assurance on the effectiveness of the council's policies and procedures and compliance with laws and regulations provide assurance on the effectiveness of arrangements to provide meals: nutrition, H&S, VFM, ordering/invoicing, income, waste	Interventions necessary to optimise the achievement of intended outcomes	well	y		y	y		Business Development	

Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations								467
Operational buildings	As part of providing assurance on the effectiveness of the council's policies and procedures and compliance with laws and regulations, provide assurance on the arrangements in place to ensure that the Council's operational buildings are efficiently and effectively maintained and comply with laws and regulations	Interventions necessary to optimise the achievement of intended outcomes	safe	y	y	y	y	Operations	
Highways	As part of providing assurance on the effectiveness of the council's policies and procedures and compliance with laws and regulation, provide assurance on the arrangements in place to ensure highways meet required standards, taking account of the requirements of the Local Code, which was updated in 2019	Interventions necessary to optimise the achievement of intended outcomes	connected/ safe	y	y	y	y	Operations	
Children 5-19 public health programme	As part of provision of assurance on the delivery of key strategic and service outcomes, provide assurance on how effectively the Council discharges its duties in relation to <u>Children's public health</u>	Interventions necessary to optimise the achievement of intended outcomes	well		y	y	y	Public Health	
Children to adults transitions	As part of provision of assurance on the delivery of key strategic and service outcomes, provide assurance that sufficient and statutory support is provided early to ensure the best outcomes for children generally and a smooth transition for those requiring support in adulthood	Interventions necessary to optimise the achievement of intended outcomes		y		y		Learning, Skills and Culture	
Exclusions	As part of the providing of assurance on the council's processes for complying with laws and regulations, Provide assurance that the Council is meeting its statutory requirements for the education of excluded children and how it works with schools to provide alternatives to exclusion if appropriate	Interventions necessary to optimise the achievement of intended outcomes		y		y	y	Learning, Skills and Culture	

Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations								467
Cultural provision	As part of provision of assurance on the delivery of key strategic and service outcomes, provide assurance on the effectiveness of the Council's approach to developing the cultural provision in North Lincolnshire	Interventions necessary to optimise the achievement of intended outcomes	well						Learning, Skills and Culture
Search fees	As part of providing assurance on the effectiveness of the council's policies and procedures, assurance on the controls for maintaining a local land charges register and responding to requests for searches on the register and applying the appropriate fee in accordance with 2008 regulations	Managing risks and performance through robust internal control and strong financial management		y		y	y		Governance and partnerships
Health and Safety	As part of providing assurance on the effectiveness of the council's policies and procedures and compliance with laws and regulations, review the effectiveness of the Council's Health and Safety processes	Managing risks and performance through robust internal control and strong financial management	safe	y	y	y	y		Business Development
Adult social care outcomes framework data quality	As part of the cyclical reviews of data quality, review of the assurance mechanisms relating to on data quality for Adult Social Care outcomes, including compliance with submission periods for returns and to ensure there is accurate data to inform commissioning activity and improve outcomes where required (20/21 adults data returns)	Managing risks and performance through robust internal control and strong financial management			y				Adults and Community Wellbeing
Financial compliance- financial management	Provide assurance on the Council's overall approach to financial management and compliance, including a review of the quality and reliability of financial management within individual services	Managing risks and performance through robust internal control and strong financial management		y	y				Governance and partnerships
Adult Social Care Finance	As part of providing assurance on effectiveness of the council's financial management, review and report on progress in relation to previous control weaknesses identified	Managing risks and performance through robust internal control and strong financial management			y		y		Governance and partnerships

Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations								467
Looked after children - Fostering and SGO	As part of providing assurance on effectiveness of the council's financial management, assurance on the Financial processes in place to ensure accurate and prompt payment to carers including the financial assessment of Special Guardians and Adopters in accordance with local schemes	Managing risks and performance through robust internal control and strong financial management	well	y	y	y	y	Children and Community Resilience	
Children's Direct Payments	As part of providing assurance on the Council's financial management processes, provide assurance on the process for providing direct payments to parents for qualifying children and	Managing risks and performance through robust internal control and strong financial management	well	y	y	y	y	Learning, Skills and Culture	
Capital programme	As part of providing assurance on the Council's financial management processes, following on from the work audit carried out in 2019/20 in relation to reviewing the updated capital bidding process, provide assurance on the operation of the bidding processes and the arrangements for delivering the approved plan.	Managing risks and performance through robust internal control and strong financial management			y		y	Governance and partnerships	
Brexit	Assurance on the effectiveness of the Council's arrangements to prepare for the potential impact of ending the transitional arrangements relating to Brexit in December 2020	Managing risks and performance through robust internal control and strong financial management	prosperous			y	y	Deputy Chief Executive	
Scrutiny	Assurance that the design and operation of the Council's scrutiny arrangements, with reference to guidance provided by national governance, the centre for public scrutiny and other sources	Managing risks and performance through robust internal control and strong financial management		y		y		Governance and partnerships	
Human Resources - data migration and data quality	As part of the cyclical reviews of data quality, provide assurance on the arrangements for the migration of HR data to the new HR system	Managing risks and performance through robust internal control and strong financial management			y		y	Business Development	
Flood Prevention	Assurance on the arrangements to reduce the impact of flooding in North Lincolnshire	Managing risks and performance through robust internal control and strong financial management	safe	y		y	y	Operations	
Sub contracting	As part of providing assurance on the Council's financial management processes, provide assurance on the process in place to ensure the quality of work provided by sub contractors to mitigate potential reputational and financial risk with particular focus on operational services	Managing risks and performance through robust internal control and strong financial management	connected	y		y	y	Operations	

Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations									467
Community grants	As part of providing assurance on the Council's financial management processes provide assurance on the use of community grants particularly that the grant has been used for the purposes intended and in line with the requirements of the scheme	Managing risks and performance through robust internal control and strong financial management		y				y	Adults and Community Wellbeing	
Shared services (Joint with NELC)	Assurance on the effectiveness of the governance arrangements and internal control environment in relation to the shared services with NELC	Managing risks and performance through robust internal control and strong financial management		y					Governance and partnerships	
Endemics and Pandemics	As part of providing assurance on the effectiveness of the council's policies and procedures, provide assurance on the extent to which the council has reviewed its processes for managing endemics and pandemics as a result of the Corona virus outbreak	Managing risks and performance through robust internal control and strong financial management	well	y				y	Public Health	
Financial systems	Providing assurance on the design and operation of the fundamental financial systems, including on a cyclical basis those systems which feed into them.	Managing risks and performance through robust internal control and strong financial management/ Implementing good practices in transparency, reporting and audit to deliver effective accountability		Y	Y	Y	Y	Y	Governance and partnerships	140
ICT	Providing assurance on the effectiveness of the Council's approach to ICT and Information governance, and key ICT systems	Managing risks and performance through robust internal control and strong financial management		Y	Y	Y	Y	Y	Governance and partnerships	55
Procurement and Contract Management	Providing assurance on the Council's procurement and contract management processes, including reviews of a sample of key procurement exercises	Managing risks and performance through robust internal control and strong financial management	Y	Y		Y			Governance and partnerships	35
Probity and counter fraud	Proactive and reactive work to support the Council's approach to anti-fraud and corruption, to provide assurance on the controls in place designed to prevent fraud in areas of high risk	Managing risks and performance through robust internal control and strong financial management						Y		75

