INTERNAL AUDIT PLAN
2021/22

East Sussex County Council

Planned Audit Reviews

Review Name	Outline Objective
Accounts Payable (Procure to Pay)	To review the processes and key controls relating to the accounts payable system, including those in place for ordering, the creation and maintenance of vendor details, the payment of invoices, goods receipting and promptness of payments.
Accounts Receivable	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.
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	To assess the adequacy of key controls and procedures across the Council's Treasury Management arrangements, including cash flow forecasting, segregation of duties, financial investments and use of treasury advisers.
East Sussex Pension Fund	The following audits will be completed in relation to the East Sussex Pension Fund in accordance with the Internal Audit Pension Fund Strategy and Plan: • Governance. • Investments and External Control Assurance. • Compliance with Regulatory Requirements. • Pension Administration – People, Processes and Systems. • Altair Application Audit (see below).
Direct Payments	To examine the system of control associated with the administration, payment and monitoring of direct payments to adult social care clients.
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.

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Review Name	Outline Objective
Contract Management	To assess the adequacy and effectiveness of contract management arrangements within the Council, specifically in relation to reviewing the adequacy of any contract management frameworks, guidance and training for Council staff to ensure contracts are managed appropriately and in line with best practice.
Revenue Budget Management	A review of the Council's budget management arrangements, including in relation to the setting and monitoring of budgets across the Council.
LAS/Controcc	A review to assess the adequacy of controls within the LAS (client information and management system for Adults) and Controcc (the social care payments and billing system).
LCS/Controcc	To assess the adequacy of controls within the LCS (client information and case management system for Children) and Controcc (the social care payments and billing system).
Risk Management	To assess the arrangements in place to identify, assess and mitigate risk across the organisation.
Corporate Governance	To review the adequacy of corporate governance arrangements within the Council, including assessing the extent to which previously identified governance improvement actions have been implemented.
Health and Safety	This review, potentially utilising specialist external expertise, will cover the adequacy of arrangements for ensuring that the Council provides a safe working environment for all staff, contractors and others affected by the services it provides. This will include reviewing the Council's health and safety policies and procedures, communication and awareness arrangements, compliance with health and safety legislation and arrangements in relation to Covid-19.
Schools	We will continue our audit coverage in schools which will involve a range of assurance work, including key controls testing in individual schools, follow-ups of previous audit work and themed reviews. We will also work with our Orbis partners to provide information bulletins and guidance for schools on risk, governance and internal control matters.
Property Transformation Programme	To provide a watching brief over the arrangements for the transformation programme within Property, advising on risk, governance and internal control matters as they arise.

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Review Name	Outline Objective
Adult Social Care Transformation Programme	The objective of the transformation programme is to develop and coordinate a coherent response to Covid-19 which has fundamentally changed the way Adult Social Care and Health operates. Where appropriate, we will continue to support the programme through providing advice on risk and control issues, specifically in relation to individual projects within the programme.
Highways Maintenance Contract Reprocurement	To provide advice and support in relation to the arrangements for the re-procurement of a new highways maintenance contract, advising on risk, governance and internal control matters as they arise.
Electronic Signatures	Electronic signatures deliver a way to sign documents online and their use is increasing across the organisation. This review will seek to identify and review the arrangements in place within the Council over the use of these to ensure any associated risks are being appropriately managed.
ERP Replacement Programme (MBOS)	We will continue to attend programme board and working group meetings to provide independent advice, support and challenge on risk, control, probity and governance issues. In addition, our work will focus on providing assurance over key areas such as: • 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.
Property Asset Management Replacement System	To continue to attend project board and working group meetings to provide independent advice, support and challenge on risk, control, probity and governance issues and to provide assurance over key areas as per the ERP replacement programme above.
Children's Safeguarding Data Handling	Social workers/safeguarding teams often use video to record interviews and other interactions with children. This audit will seek to ensure there is an appropriate Data Protection Impact Assessment (DPIA) in place and being complied with, appropriate permissions are sought, and data is encrypted in transit and deleted as appropriate.

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Review Name	Outline Objective
Email Communication (Personal and Sensitive Encryption)	This 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, training/awareness of staff and a high-level review of compliance across the Council.
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 and 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 is 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 departments, including within IT&D.
Digital Postal Hub Application Audit	The Digital Postal Hub (DPH) is a Council service allowing all inbound post to go to one place where it will be scanned and directly sent to the addressee via SharePoint. Similarly, outgoing post can be sent through a 'print and post' function, allowing post to be automatically printed, enveloped and franked in the post room and then sent via Royal Mail. 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 in place.
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, in particular for new starters, department movers and those leaving. It will also consider the Council's Active Directory and how this is managed, the content contained within it and controls in place to ensure that it is accurate.

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Review Name	Outline Objective
Accessibility Audit	The Council has a requirement to comply with the Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018 and failure to do so will mean it will be in breach of the Equality Act 2010 and Disability Discrimination Act 1995. The new regulations mean that the Council has a legal duty to make sure all its websites and applications meet accessibility requirements. This audit will review the action taken and controls in place to ensure that all internal and externally facing websites and applications meet and continue to comply with the new regulations.
Pension System – Altair Application Audit	Altair is the Council's platform for managing all pension administration elements. It covers the needs for all types of schemes including: Defined Benefit, Defined Contribution, Career Average, Cash Balance and AVCs. 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 in place. This audit forms part of the Pension Fund Internal Audit Strategy.
Buzz Active Follow-Up	A follow-up of the previous audit completed which received an audit opinion of partial assurance.
Libraries Asset Management Follow-Up	A follow-up of the previous audit completed which received an audit opinion of partial assurance.
Contract Management Group Cultural Compliance Follow-Up	A follow-up of the previous audit completed which received an audit opinion of partial assurance.
Building Condition Asset Management Follow-Up	A follow-up of the previous audit completed which received an audit opinion of partial assurance.
Social Value in Procurement Follow-Up	A follow-up of the previous audit completed which received an audit opinion of partial assurance.
Home Care Contract Management Follow-Up	A follow-up of the previous audit completed which received an audit opinion of partial assurance.
Robertsbridge Capital Project Follow-Up	A follow-up of the audit work previously undertaken in relation to this particular project.
Commissioning and Delivery of Property Projects Follow-Up	A follow-up of the previous audit completed which received an audit opinion of partial assurance.
Transport Capital Grant Certification	To check and certify the grant in accordance with the requirements of the Department for Transport.

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Review Name	Outline Objective
Troubled Families Grant Certification	Certification of periodic grant claims returns in-year on behalf of Children's Services to enable the release of funds from the Ministry of Housing, Communities and Local Government (MHCLG).
Bus Subsidy Grant Certification	To check and certify the grants (including Covid 19 related grants) in accordance with the requirements of the Department for Transport.
Home to School Transport Grant Certification	To check and certify the grants (including Covid related grants) in accordance with the requirements of the Department for Education.
Track and Trace Grant Certification	To check and certify the grant in accordance with the requirements of Public Health England.
Public Health Prep Grant (HIV) Certification	To check and certify the grant in accordance with the requirements of Public Health England.
Covid-19 Emergency Active Travel Grant Certification	To check and certify the grant in accordance with the requirements of the Department for Transport.
European Social Fund Transform Project	To check and certify the grant in accordance with the requirements of the European Social Fund.

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Service Management and Delivery

Review Name	Outline Objective
Action Tracking	Ongoing action tracking and reporting of agreed, high risk actions.
Annual Internal Audit Report and Opinion	Creation of Annual Report and Opinion.
Audit and Fraud Management	Overall management of all audit and counter fraud activity, including work allocation, work scheduling and Orbis Audit Manager meetings.
Audit and Fraud Reporting	Production of periodic reports to management and Audit Committee covering results of all audit and anti-fraud activity.
Audit Committee and other Member Support	Ongoing liaison with Members on internal audit matters and attending Audit Committee meetings and associated pre-meetings.
Client Service Liaison	Liaison with clients and departmental management teams throughout the year.
Client Support and Advice	Ad hoc advice, guidance and support on risk, internal control and governance matters provided to clients and services throughout the year.
Orbis IA Developments	Audit and corporate 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), Statutory Officers Group (SOG).
Strategy and Annual Audit Planning	Development and production of the Internal Audit Strategy and Annual Audit Plan, including consultation with management and Members.
System Development and Administration	Development and administration of Audit and Fraud Management systems.
Contingencies	
Anti-Fraud and Corruption	To cover the investigation of potential fraud and irregularity allegations as well as proactive counter fraud activities, including the National Fraud Initiative (NFI) data matching exercise.
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.
Contingency	A contingency budget to allow for effective management of the annual programme of work as the year progresses.