



Selby District Council

Internal Audit Work Programme 2021/22

Audit Manager:
Head of Internal Audit:

Ed Martin
Max Thomas

Circulation List:

Members of the Audit and
Governance Committee
Chief Executive
Chief Finance Officer (S151 Officer)

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2021/22 internal audit work programme

- 1 The proposed areas of audit coverage are based on a total commitment of 375 days and are included in the work programme at annex A.
- 2 These areas have been identified on the basis of a risk assessment process which includes review of the organisational risk management processes, sector-wide risk information, understanding the Council's strategies and objectives, other known risk areas (for example areas of concern highlighted by management), the results of recent audit work and other changes in Council services and systems. The proposed areas of coverage have been subject to consultation with the Extended Leadership Team.
- 3 The programme is designed so as to ensure that limited audit resources are prioritised towards those areas which are considered to carry the most risk or which contribute the most to the achievement of the Council's strategic priorities and objectives.
- 4 The plan has been structured into a number of sections:
 - **Strategic risks / Corporate & cross cutting;** to provide assurance on areas which, by virtue of their importance to good governance and stewardship, are fundamental to the ongoing success of the Council.
 - **Fundamental / material systems;** to provide assurance on the key areas of financial risk. This helps provides assurance to the Council that risks of loss are minimised.
 - **Operational / regularity;** to provide assurance on key systems and processes within individual service areas. These areas face risks which are individually significant but which could also have the potential to impact more widely on the operations or reputation of the Council if they were to materialise.
 - **Technical / projects;** to provide assurance on those areas of a technical nature and where project management is involved. These areas are key to the Council as the risks involved could detrimentally affect the delivery of services.
 - **Other audit assurance areas;** an allocation of time to allow for continuous audit planning and information gathering, unexpected work, and the follow up of work we have already carried out, ensuring that agreed actions have been implemented by management.
 - **Client support, advice & liaison;** work we carry out to support the Council in its functions. This includes the time spent providing support and advice and liaising with staff.
- 5 It is important to emphasise two important aspects of the programme. Firstly, the audit areas included in this draft programme are not fixed. Work will be kept under review to ensure that audit resources continue to be deployed in the areas of greatest risk and importance to the Council.

- 6 Secondly, it will not be possible to deliver all of the audits in the programme. The programme has been oversubscribed so as to build in flexibility from the outset and to provide an indication of the priorities at the time of our risk assessment. This is so that, if risks and priorities do change during the year, we can respond quickly by commencing work in other areas of importance to the Council.
- 7 It is recognised that Council staff continue to deal with significant pressures and workloads. Audit work during 2021/22 will be planned and carried out accordingly, taking these pressures into account and minimising staff involvement where possible.
- 8 The prioritisation and scoping of work will continue to be discussed regularly with officers, and relevant changes to the programme will be agreed with the S151 Officer and notified to this committee.

Draft Internal Audit Work Programme 2021/22

Area	Days	Potential audits / activity
Strategic risks / Corporate & cross cutting	90	LGR preparations (including risks relating to project management, procurement & contract management, and financial procedure rules and decision making) Covid-19 recovery (including post-pandemic working arrangements and business continuity planning) Medium term financial planning and the CIPFA Financial Management Code Programme for Growth and additional government funding
Fundamental / material systems	80	Council Tax / NNDR (including review of Covid-19 related grants) CTS and benefits Debt management / income collection (including enforcement practices) Creditors General ledger Housing rents Payroll
Operational / regularity	60	Homelessness / housing options Environmental health Planning Community engagement Council house repairs
Technical / projects	45	Cybersecurity IT information security IT asset management IT technical infrastructure Project management
TOTAL	275	

Other audit assurance areas

Area	Days	Activity
Ongoing assurance	5	Continuous audit planning and assurance gathering to support annual opinion
Follow up of management actions	15	Follow-up of previously agreed management actions
TOTAL	20	

Client support, advice & liaison

Area	Days	Activity
Client and committee related support, advice and liaison	80	Committee preparation and attendance Client liaison, support and advice External audit liaison Member and officer training Financial appraisals Contingency Risk management facilitation
TOTAL	80	
OVERALL PROGRAMME	375	