

# Eastern Internal Audit Services



## BRECKLAND DISTRICT COUNCIL

### Strategic and Annual Internal Audit Plans 2020/21

Responsible Officer: Head of Internal Audit

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## 1. INTRODUCTION

- 1.1 The Accounts and Audit Regulations 2015 require that “a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance”.
- 1.2 The Public Sector Internal Audit Standards (PSIAS) mandate a periodic preparation of a risk-based plan, which must incorporate or be linked to a strategic high level statement on how the internal audit service will be delivered and developed in accordance with the charter and how it links to the organisational objectives and priorities, this is set out in the Internal Audit Strategy.
- 1.3 Risk is defined as 'the possibility of an event occurring that will have an impact on the achievement of objectives'. Risk can be a positive and negative aspect, so as well as managing things that could have an adverse impact (downside risk) it is also important to look at potential benefits (upside risk).
- 1.4 The development of a risk-based plan takes into account the organisation's risk management framework. The process identifies the assurance (and consulting) assignments for a specific period, by identifying and prioritising all those areas on which objective assurance is required. This is then also applied when carrying out individual risk based assignments to provide assurance on part of the risk management framework, including the mitigation of individual or groups of risks.
- 1.5 The following factors are also taken into account when developing the internal audit plan:
  - Any declarations of interest so as to avoid conflicts of interest;
  - The requirements of the use of specialists e.g. IT auditors;
  - Striking the right balance over the range of reviews needing to be delivered, for example systems and risk based reviews, specific key controls testing, value for money and added value reviews;
  - The relative risk maturity of the Council;
  - Allowing contingency time to undertake ad-hoc reviews or fraud investigations as necessary;
  - The time required to carry out the audit planning process effectively as well as regular reporting to and attendance at Governance and Audit Committee, the development of the annual report and opinion and the Quality Assurance and Improvement Programme.
- 1.6 In accordance with best practice the Governance and Audit Committee should '*review and assess the annual internal audit work plan*'.

## 2. AUDIT CHARTER

- 2.1 There is an obligation under the PSIAS for the Charter to be periodically reviewed and presented. This Charter is therefore reviewed annually by the Head of Internal Audit to confirm its ongoing validity and completeness, and presented to the Section 151 Officer, Senior Management and the Governance and Audit Committee every two years, or as required for review. The Charter was approved in 2019 and will next be reviewed and approved by the Committee March 2021. No changes have been required for the year ahead.

- 2.2 As part of the review of the Audit Charter the Code of Ethics are also reviewed by the Head of Internal Audit, and it is ensured that the Internal Audit Services contractor staff, as well as the Head of Internal Audit adhere to these, specifically with regard to; integrity, objectivity, confidentiality and competency. Formal sign off to acceptance of the Code of Ethics is retained by the Head of Internal Audit.

### 3. INTERNAL AUDIT STRATEGY

- 3.1 The purpose of the Internal Audit Strategy (**see Appendix 1**) is to confirm:
- How internal audit services will be delivered;
  - How internal audit services will be developed in accordance with the internal audit charter;
  - How internal audit services links to organisational objectives and priorities; and
  - How the internal audit resource requirements have been assessed.

### 4. STRATEGIC INTERNAL AUDIT PLAN

- 4.1 The overarching objective of the Strategic Internal Audit Plan (**see Appendix 2**) is to provide a comprehensive programme of review work over the next three years, with each year providing sufficient audit coverage to give annual opinions, which can be used to inform the organisation's Annual Governance Statement.
- 4.2 The coverage over the forthcoming years has been discussed with Executive Management Team to ensure that audits are undertaken at the right time, at a time where value can be added, as well as ensuring sufficient coverage for an Annual Opinion on the framework of governance, risk management and control. The discussions also went into greater detail in relation to the scope of the audits for the forthcoming financial year.
- 4.3 The Strategic Plan has also taken account of the audits that have been deferred from 2019/20; Private Strategic Housing and Customer Relationship Management as previously reported through to the Governance and Audit Committee.

### 5. ANNUAL INTERNAL AUDIT PLAN 2020/21

- 5.1 Having developed the Strategic Internal Audit Plan, the Annual Internal Audit Plan is an extract of this for the forthcoming financial year (**see Appendix 3**). This details the areas being reviewed by Internal Audit in 2020/21, the number of days for each review, the quarter during which the audit will take place and a brief summary / purpose of the review and highlights those audit reviews which we be jointly undertaken with South Holland DC.
- 5.2 The Annual Internal Audit Plan for 2020/21 totals 205 days, 170 of which is provided by Eastern Internal Audit Services and 35 days of which are provided through the arrangements in place for Anglian Revenues Partnership (ARP) arrangements.
- 5.3 The work to be provided by Eastern Internal Audit Services encompasses 18 audits, 11 of which will be jointly carried out at Breckland DC and South Holland DC:
- 5.4 Audit verification work concerning audit recommendations implemented to improve the Council's internal control environment will also be undertaken throughout the financial year.

- 5.5 The Head of Internal Audit and Internal Audit Manager are members of the Finance Board and attend the Performance, Risk and Audit Board as appropriate, both of which have established terms of reference. Participating in these Boards results in a greater awareness of the Council's key activities.

## APPENDIX 1 – INTERNAL AUDIT STRATEGY

### EASTERN INTERNAL AUDIT SERVICES BRECKLAND AND SOUTH HOLLAND DISTRICT COUNCILS

#### INTERNAL AUDIT STRATEGY FOR 2020/21

#### 1. Introduction

- 1.1 The Internal Audit Strategy is a high-level statement of;
- how the internal audit service will be delivered;
  - how internal audit services will be developed in accordance with the internal audit charter;
  - how internal audit services links to the organisational objectives and priorities; and
  - how the internal audit resource requirements have been assessed.

The provision of such a strategy is set out in the Public Sector Internal Audit Standards (the standards).

- 1.2 The purpose of the strategy is to provide a clear direction for internal audit services and creates a link between the Charter, the strategic plan and the annual plan.

#### 2. How the internal audit service will be delivered

- 2.1 The Role of the Head of Internal Audit and contract management is provided by South Norfolk Council to; Breckland, Broadland, North Norfolk, South Holland and South Norfolk District Councils, Great Yarmouth Borough Council and The Broads Authority. All Authorities are bound by a Partnership Agreement.

- 2.2 The delivery of the internal audit plans for each Authority is provided by an external audit contractor, who reports directly to the Head of Internal Audit. The current contract is with TIAA Ltd, and commenced on 1 April 2015, for an initial period of 5 years ending 31 March 2020. In line with the terms of this contract an extension has been agreed which will allow the contract to run for a further two years terminating on 31 March 2022.

#### 3. How internal audit services will be developed in accordance with the internal audit charter

##### 3.1 Internal Audit objective and outcomes

- 3.1.1 Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the Authority's operations. It helps the Authority accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

- 3.1.2 The outcomes of the internal audit service are detailed in the Internal Audit Charter and can be summarised as; delivering a risk based audit plan in a professional, independent manner, to provide the Authority with an opinion on the level of assurance it can place upon the internal control environment, systems of risk management and corporate governance arrangements, and to make recommendations to improve these provisions, where further development would be beneficial.

- 3.1.3 The reporting of the outcomes from internal audit is through direct reports to senior management in respect of the areas reviewed under their remit, in the form of an audit report.

The Governance and Audit Committee for each Council and the Section 151 Officer also receive:

- The Audit Plans Report, which is risk based and forms the next financial year's plan of work;
- The Progress Reports which provide summaries of the work achieved throughout the year and the individual opinions awarded on conclusion of reviews;
- The Follow Up Reports which detail the level of management action taken in respect of agreed internal audit recommendations; and
- The Annual Report and Opinion on the overall adequacy and effectiveness of the Authority's framework of governance, risk management and control.

## 3.2 Internal Audit Planning

3.2.1 A risk-based internal audit plan (RBIA) is established in consultation with senior management that identifies where assurance and consultancy is required.

3.2.2 The audit plan establishes a link between the proposed audit areas and the priorities and risks of the Authority taking into account:

- Stakeholder expectations, and feedback from senior and operational managers;
- Objectives set in the strategic plan and business plans;
- Risk maturity in the organisation to provide an indication of the reliability of risk registers;
- Management's identification and response to risk, including risk mitigation strategies and levels of residual risk;
- Legal and regulatory requirements;
- The audit universe – all the audits that could be performed; and
- Previous IA plans and the results of audit engagements.

3.2.3 In order to ensure that the internal audit service adds value to the Authority, assurance should be provided that major business risks are being managed appropriately, along with providing assurance over the system of internal control, risk management and governance processes.

3.2.4 Risk based internal audit planning starts with the Authority's Business Plan, linking through to the priority areas and the related high-level objectives. The focus is then on the risks, and opportunities, that may hinder, or help, the achievement of the objectives. The approach also focuses on the upcoming projects and developments for the Authority.

3.2.5 The approach ensures; better and earlier identification of risks and increased ability to control them; greater coherence with the Authority's priorities; an opportunity to engage with stakeholders; the Committee and Senior Management better understand how the internal audit service helps to accomplish its objectives; and this ensures that best practice is followed.

3.2.6 The key distinction with establishing plans derived from a risk based internal audit approach is that the focus should be to understand and analyse management's assessment of risk and to base audit plans and efforts around that process.

3.2.7 Consultation with the Section 151 Officer and Senior Management takes place through specific meetings during which current and future developments, changes, risks and areas of concern are discussed and the plan amended accordingly to take these into account.

3.2.8 The outcome of this populates a strategic internal audit plan, and the resulting annual internal audit plan, which are discussed with and approved by the Executive Management team prior to these being brought to the respective Governance and Audit Committee. In addition, External Audit is also provided with early sight of the plans.

### 3.3 Internal Audit Annual Opinion

3.3.1 The annual opinion provides Senior Management and the respective Governance and Audit Committee with an assessment of the overall adequacy and effectiveness of the Authority's framework of governance, risk management and control.

3.3.2 The opinion is based upon:

- The summary of the internal audit work carried out;
- The follow up of management action taken to ensure implementation of agreed action as at financial year end;
- Any reliance placed upon third party assurances;
- Any issues that are deemed particularly relevant to the Annual Governance Statement (AGS);
- The Annual Review of the Effectiveness of Internal Audit, which includes;
  - A statement on conformance with the standards and the results of any quality assurance and improvement programme,
  - the outcomes of the performance indicators and
  - the degree of compliance with CIPFA's Statement on the Role of the Head of Internal Audit.

3.3.3 In order to achieve the above internal audit operates within the standards and uses a risk based approach to audit planning and to each audit assignment undertaken. The control environment for each audit area reviewed is assessed for its adequacy and effectiveness of the controls and an assurance rating applied.

## **4. How internal audit services links to the organisational objectives and priorities**

4.1 In addition to the approach taken as outlined in section 3.2 (Internal Audit Planning), which ensures that the service links to the organisations objectives and priorities and thereby through the risk based approach adds value, internal audit also ensure an awareness is maintained of local and national Issues and risks.

4.2 The annual audit planning process ensures that new or emerging risks are identified and considered at a local level. This strategy ensures that the planning process is all encompassing and reviews the records held by the Authority in respect of risks and issue logs and registers, reports that are taken through the Authority Committee meetings, and through extensive discussions with senior management.

4.3 Awareness of national issues is maintained through the contract in place with the external internal audit provider through regular "horizon scanning" updates, and annually a particular focus provided on issues to be considered during the planning process. Membership and subscription to professional bodies such as the Institute of Internal Auditors and the CIPFA on-line query service, liaison with External Audit, and networking with, all help to ensure developments are noted and incorporated where appropriate.

## **5. How internal audit resource requirements have been assessed**

5.1 Through utilising an external audit contractor the risk based internal audit plan can be developed without having to take into account the existing resources, as you would with an in-house team, thus ensuring that audit coverage for the year is appropriate to the Authority's needs and not tied to a particular resource.

- 5.2 That said a core team of staff is provided to deliver the audit plan, and these staff bring with them considerable public sector knowledge and experience. These core staff can be supplemented with additional staff should the audit plan require it, and in addition specialists, e.g. computer auditors, contract auditor, fraud specialists, can be drafted in to assist in completing the internal audit plan and focusing on particular areas of specialism.
- 5.3 All audit professionals are encouraged to continually develop their skills and knowledge through various training routes; formal courses of study, in-house training, seminars and webinars. As part of the contract with TIAA Ltd the contractor needs to ensure that each member of staff completes a day's training per quarter.



## APPENDIX 2 – STRATEGIC INTERNAL AUDIT PLAN

Audit Area	Last reviewed & assurance	Associated risk or critical activity	Joint?	2019/20	2020/21	2021/22	2022/23
<b>Annual Opinion / Governance audits</b>							
Corporate Governance	2018/19 - Reasonable 2019/20 - Audit Due	Integral to all critical activities. Strategic Risk Medium for GDPR	√	4	<b>4</b>	4	4
Corporate Plan, Corporate Performance, Risk Management, FOI and Complaints	2017/18 - Substantial 2019/20 - Reasonable	Integral to all critical activities	√	8		8	
Procurement and Contract Management	2018/19 - Limited 2019/20 Audit Due	CA09 Commercial approach. Strategic Risk - Medium	√	8			8
Key Controls and Assurance	2017/18 - Substantial 2018/19 - Substantial	High risk due to links to Statement of Accounts		10	<b>10</b>	10	10
ARP Governance	2014/15 - Substantial 2018/19 - Reasonable	Medium risk due to necessity to deliver a high quality service to a number of Councils				8	
<b>Fundamental Financial Systems</b>							
Accountancy Services includes control accounts, banking, bank reconciliation, asset register, budgetary control, insurance and treasury management	2017/18 - Substantial 2019/20 - Substantial	High risk due to links to Statement of Accounts. Strategic Risks raised Medium		16		16	
Accounts Payable	2016/17 - Substantial 2018/19 - Substantial	High risk due to links to Statement of Accounts			<b>12</b>		12
Accounts Receivable	2017/18 - Substantial 2019/20 - Substantial	High risk due to links to Statement of Accounts		10		10	
Income	2017/18 - Reasonable 2019/20 - Substantial	High risk due to links to Statement of Accounts		8		8	
Payroll and Human Resources includes officers expenses, car loans and leased cars	2016/17 - Reasonable 2018/19 - Limited	High risk due to links to Statement of Accounts. Strategic Risk Medium	√		<b>15</b>		

Audit Area	Last reviewed & assurance	Associated risk or critical activity	Joint?	2019/20	2020/21	2021/22	2022/23
<b>Directorate audits</b>							
<b>Executive Director Commercialisation</b>							
Breckland Bridge	2016/17 - Substantial 2019/20 - Substantial	CA26 Growth		10			10
Asset Management	2016/17 - Substantial 2019/20 - Substantial	CA038 Return from Investment		10			
Delivery Unit Team	2018/19 Position Statement	CA30 Attracting Investment	√				10
Strategic Housing	2016/17 - Reasonable (Affordable Housing)	CA12 Housing Solutions			<b>10</b>		
Economic Development	2018/19 - Reasonable	CA30 Growth			<b>10</b>		
Locality Programme Management	New area for review	CA26 Attracting Investment			<b>10</b>		
<b>Executive Director Strategy and Governance</b>							
Legal Services	New area for review	CA36 Regulatory	√		<b>10</b>		
Democratic Services	2018/19 - Reasonable	CA34 Skills	√				10
Elections and Electoral Registration	2017/18 - Reasonable	CA36 Regulatory	√			10	
Contact Centre	New area for review	CA33 Digital	√		<b>7</b>		
Safeguarding	New area for review	Regulatory services	√		<b>5</b>		

Audit Area	Last reviewed & assurance	Associated risk or critical activity	Joint?	2019/20	2020/21	2021/22	2022/23
<b>Directorate audits</b>							
<b>Executive Director Place</b>							
Licensing and Business Support	2016/17 - Reasonable	CA14 Regulatory Health and Safety	√		10		
Food, Health & Safety	2018/19 - Reasonable	CA14 Regulatory Health and Safety	√			8	
Corporate Health and Safety	2016/17 - Reasonable	CA14 Regulatory Health and Safety	√		7		
Environmental Protection	2017/18 - Limited 2019/20 - Reasonable	CA14 Regulatory Health and Safety	√	8			8
Housing needs, allocation, homelessness and housing register	2016/17 - Limited 2018/19 - Limited	CA12 Preventing Homelessness			10		
Private Sector Housing includes DFGs, empty properties & enforcement, HMO licensing & standards	2017/18 - Limited Deferred until 2020/21	CA22 High Quality Housing			10		
Community development and safety	2015/16 - Reasonable 2017/18 - Substantial	CA09 Reduce & prevent crime				8	
Leisure (PFI)	2015/16 - Substantial	CA15 Health & Wellbeing					10
Environmental Services - contract management (SERCO), refuse collection, street cleansing, recycling, grounds maintenance and abandoned vehicles. Also includes review of JV	2012/13 - Substantial 2016/17 - Reasonable (Contaminated waste) 2017/18 - Reasonable	CA03 Waste Contract				18	
Planning - contract management (CAPITA), development control, enforcement, s106 agreements, land charges	2017/18 - Reasonable 2019/20 - Reasonable	CA36 Regulatory services		18		15	
Building Control	2017/18 - Reasonable 2019/20 - Reasonable	CA36 Regulatory services		8			8
Strategic Enforcement	2019/20 - Position Statement	CA14 Regulatory Health and Safety		10		10	
Business Continuity and Emergency Planning	No recent review	CA14 Regulatory Health and Safety	√		5		

Audit Area	Last reviewed & assurance	Associated risk or critical activity	Joint?	2019/20	2020/21	2021/22	2022/23
<b>ICT Audits</b>							
Office 365 email management	Deferred 2018/19.	Medium	√		7.5		
Digital Strategy	New area for review	CA33 - Digital	√		10		
Cyber Security	2018/19 - Reasonable	Medium	√				
Network Management	2015/18 - Reasonable 2018/19 Position Statement	Medium	√				
Software Licensing	2018/19 - Reasonable	Medium	√				
Problem Management and Change Control	New area for review	Medium	√		7.5		
Customer Relationship Management Application	Not recently reviewed Deferred into 2021/22	Medium	√			7.5	
Disaster Recovery	2015/18 - Limited 2019/20 Audit Due	Medium	√	5.5			
Service Desk	2018/19 - Substantial	Medium	√				
Remote Access	2019/20 Audit Due	Medium	√	7.5			
IT Strategy	2019/20 Position Statement	Medium	√	5			
Telephony/VoIP	2013/14 - Reasonable	Medium	√			7.5	
IT audits TBC	N/A	Medium				10	25
<b>Follow Up of audit recommendations</b>							
All previous audits BRK				10	10	10	10
<b>Total number of days delivered by EIAS</b>				<b>154</b>	<b>170</b>	<b>168</b>	<b>125</b>
<b>ARP Service area audits</b>							
Council Tax and Overpayments	2018/19 - Reasonable 2019/20 - Audit Due	CA25 High Quality Service		35	35	35	35
National Non Domestic Rates	2018/19 - Reasonable 2019/20 - Audit Due	CA25 High Quality Service					
Benefits	2018/19 - Reasonable 2019/20 - Audit Due	CA25 High Quality Service					
ARP Enforcement	2017/18 - Reasonable 2018/19 - Substantial 2019/20 - Audit Due	CA25 High Quality Service					
<b>Days provided by other Internal Audit Services</b>				<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>
<b>Total Internal Audit provision</b>				<b>189</b>	<b>205</b>	<b>203</b>	<b>160</b>

## APPENDIX 3 – ANNUAL INTENAL AUDIT PLAN

Audit Area	No of days	Q1	Q2	Q3	Q4	Joint	Notes
<b>Annual Opinion / Governance audits</b>							
Corporate Governance	4	4				√	Our annual review of governance is undertaken to support the Head of Internal Audit Opinion. This audit will provide assurance that the systems in place to control and manage the Council are operating effectively. We will consider whether decisions are made in line with the constitution.
Key Controls & Assurance	10			10			This is an annual review of key controls and feeds into the Statement of Accounts, for those systems not subject to an audit review within the year more coverage will be provided in those areas. This year we will cover; Accountancy Services, Accounts Receivable and Income in more detail.
<b>Fundamental Financial Systems</b>							
Accounts Payable	12			12			These key financial systems feed into the Statement of Accounts and requires regular review to confirm the adequacy and effectiveness of controls in these key areas.
HR and Payroll	15			15			

Audit Area	No of days	Q1	Q2	Q3	Q4	Joint	Notes
<b>Directorate audits</b>							
<b>Executive Director Commercialisation</b>							
Strategic Housing	10	10					Strategic Housing was last reviewed in 2016/17 where a reasonable assurance grading was given. Our review will focus on providing assurance that progress against the objective relating to proactively arranging S106 agreements can be demonstrated. We will also provide assurance that the service is enabling the effective planning and delivery of housing solutions to meet local needs ensuring that residents have access to a range of housing options in the district.
Economic Development	10		10				Economic Development was last reviewed in 2018/19 and was given a reasonable assurance grading. Since then the team have been working on a substantial £14M capital project in relation to Thetford Power. Our review will provide assurance that governance processes that have been set up to control and manage the project are working effectively. We will also evaluate any significant procurement exercises in relation to the project that are planned.
Locality Programme Management	10		10			v	In 2018/19 Internal Audit provided a position statement in the area of Delivery Team Unit suggesting a number of improvement actions for management to consider. Following on from this work, this year the internal audit team will provide a position statement on controls surrounding the development and management of Locality Plans and significant projects included at both Councils. Locality planners have been developed to outline all projects/timescales and progress being managed by the Commercialisation Team including those in the areas of Housing and key projects such as Snetterton.

Audit Area	No of days	Q1	Q2	Q3	Q4	Joint	Notes
<b>Executive Director Strategy and Governance</b>							
Legal Services	10				10	v	Legal services has not been reviewed by Internal Audit before, the function has recently moved to an in-house service at both Councils. Our review will provide insight into performance, provide assurance that case management controls are sufficient and that the in-house team are being utilised where possible.
Safeguarding	5				5	v	At the request of management a joint review of Safeguarding will be undertaken. Our review will examine compliance with the related legislation to ensure that adequate policy and procedure is in place, that incidents are reported in line with it, that staff are aware of requirements and have been trained appropriately. Our review will also consider the controls in place to protect children/vulnerable adults such as DBS checking of relevant staff.
Contact Centre	7			7		v	This area has not been reviewed by Internal Audit before. This review will be carried out jointly to examine the processes for call handling and performance monitoring to establish best practice between the two Councils which could be used to improve the service provided to customers. Our review will consider training and quality assurance for call handlers, customer satisfaction and performance data and the capacity of team leaders.

Audit Area	No of days	Q1	Q2	Q3	Q4	Joint	Notes
<b>Executive Director Place</b>							
Licencing	10				10	v	Licencing was last reviewed in 2016/17 and given a reasonable assurance grading. Our review will be carried out at both Council's and will provide assurance that fees are regularly reviewed and renewals are enforced in key areas as appropriate.
Corporate Health and Safety	7	7				v	A review of Corporate Health and Safety was last reviewed in 2016/17. Our review will cover arrangements for reporting health and safety related incidents and near misses, the reporting of these providing assurance that the policy is being followed to keep staff and residents safe.
Housing needs, allocation, homelessness and housing register	10				10		A review of Housing was undertaken in 2016/17 and in 2018/19. Both audits were given a limited assurance opinion. Our 2020/21 review will provide assurance that recommendations raised in previous reviews are now well embedded, the control framework has been improved and that the service is able to deliver agreed objectives in relation to preventing homelessness.
Private Sector Housing includes DFGs, empty properties & enforcement, HMO licencing & standards	10				10		A limited assurance grading was given in the area in 2017/18. Our review was deferred from 2019/20 to allow the team to recruit required resource and complete actions from the peer review. An audit of this area will be undertaken to provide assurance that recommendations raised during the previous review have now been implemented. This audit will focus particularly on DFGs and the contract management controls for adaptation works. We will also look at how demand for DFGs vs budget is being managed, empty homes and assess the impact of recent changes in the HMO licencing criteria.
Business Continuity Emergency Planning	5	5				v	This area has not been reviewed at Breckland recently. An audit has been scheduled into this years plan to provide assurance that both Council's are able to respond to emergency incidents, environmental or otherwise. We will examine the suitability of escalation procedures and testing protocols to ensure that each Council is well prepared to support staff and residents.



Audit Area	No of days	Q1	Q2	Q3	Q4	Joint	Notes
<b>ICT Audits</b>							
Office 365 Email and Calendar Management	7.5				7.5	√	A review of Office 365 was postponed in 2018/19 to allow each Council to implement the application as the project has experienced some delays which Internal Audit has been monitoring. The IT team are confident that Office 365 will be rolled out at both Councils during 2020/21 and our review will therefore focus on delivery of the email/diary management capabilities which are included in the first phase planned implementation.
Digital Strategy	10			10		√	Breckland has committed to delivering a Digital and Customer Access Strategy. IT will be supporting a shared Project Manager role to deliver a number of significant projects which will be approved by the ICT Customer Board and added to the digital pipeline for the relevant Council. Our review will provide assurance that governance processes are supporting investment in projects with comprehensive business cases and that delivery of each is being appropriately supported and prioritised by IT.
Problem and Change Management	7.5		7.5			√	This area has not been reviewed at Breckland before. Our review will provide assurance that incidents are effectively recorded and managed and used proactively to suggest changes for approval. We will ensure that any changes suggested go through the appropriate approval process and are managed to cause the least disruption to the Council's day to day operations.

Audit Area	No of days	Q1	Q2	Q3	Q4	Joint	Notes
<b>Follow Up of audit recommendations</b>							
All previous audits BRK	10	2.5	2.5	2.5	2.5		Follow up of recommendations. Evidence will be obtained from management to support completion of recommendations using updates provided on Covalent.
<b>Total number of days delivered by EIAS</b>	<b>170</b>	<b>28.5</b>	<b>30</b>	<b>56.5</b>	<b>55</b>		
<b>ARP service area audits</b>							
Areas audited are: Council Tax, National Non-Domestic Rates, Housing Benefits, Overpayments and ARP Enforcement.	35			20	15		ARP audits are now undertaken by West Suffolk Audit Services, East Suffolk Audit Services and Fenland DC - scopes are agreed in advance by the relevant Heads of Internal Audit.
<b>Days provided by other Internal Audit Services</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>15</b>		
<b>Total Internal Audit provision</b>	<b>205</b>	<b>28.5</b>	<b>30</b>	<b>76.5</b>	<b>70</b>		