

**Appendix A: Internal Audit Plan 2019/20**

<b>Assurance Areas</b>	<b>Internal Audit Assignments (including assurances sought)</b>	<b>Audit days</b>	<b>Risk register ref / source</b>	<b>Initial timing</b>	<b>Current status</b>
<b>Corporate Governance and Counter Fraud</b>	<b>Counter fraud and governance arrangements (consultancy)</b> To provide ongoing support on the Council’s proactive counter fraud work and Code of Corporate Governance.	5	<b>Fraud risk Assessment</b>	TBA	<i>Member training 15<sup>th</sup> July 2019</i>
	<b>Corporate investments</b> To provide assurance over the Council’s procedures for commercial investments, including approval mechanisms, robust due diligence checks and risk assessment/management.	15	<b>COR OP 02: Acquisition/development of Assets to Generate Income Opportunities</b>	Q3	
	<b>Freedom of Information requests</b> To provide assurance over the Council’s procedures for handling formal information requests and to assess compliance with these in practice, based on sample testing. To further assess whether information requests could be avoided by greater transparency and use of website.	10	Internal Audit assurances	Q2	
<b>Key Corporate Controls and Policies</b>	<b>Key financial controls</b> To provide assurance over the design and compliance with key controls within the Council’s financial systems. Undertaken on an annual basis, with a cyclical approach to testing. To inform external audit work and provide s151 assurances.	30	Internal Audit assurances	Q4	
	<b>Agency staff – IR35 compliance</b> To provide assurance over the Council’s consistent compliance with IR35 legislation in relation to agency staff.	8	Internal Audit assurances / changes in legislation	Q1	<i>Fieldwork underway</i>
	<b>Procurement compliance</b> To test compliance with Contract Procedure Rules and the Statement of Required Practice on the procurement of goods and services across the Council. To inform annual assurance opinion on value for money and counter fraud.	8	<b>Fraud risk assessment</b>	Q3	

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	<b>Payroll system (consultancy)</b> To provide consultancy support on the implementation of the new payroll system.	10	Senior Management request	Q1	<i>Fieldwork underway</i>
<b>The People: A healthy, inclusive and engaged community</b>	<b>Effective use of consultation</b> To provide assurance over the Council's use of consultation to inform decision making and ensure that a co-ordinated and joined up approach is adopted within the Council, and with partners, to ensure that consultations are carried out in the best possible way.	10	<b>KA.06.02</b> Corporate delivery plan	Q2	<i>Draft terms of reference issued</i>
	<b>Safeguarding</b> To provide assurance that the Council is fulfilling its responsibilities in safeguarding the most vulnerable members of the community.	10	Internal Audit assurances	Q1	<i>Fieldwork underway</i>
<b>The Place: An enterprising, vibrant place</b>	<b>Homelessness Reduction Act</b> To provide assurance over compliance with the revised legislation and ensuring the Council is fulfilling its statutory duties.	12	<b>KA.03.03</b> Corporate delivery plan	Q4	
	<b>Community safety</b> To provide assurance over the effective management of Community Safety arrangements, including monitoring, partnership working and making effective use of information sharing and initiatives.	12	<b>KA.01.02</b> Corporate delivery plan	Q3	
<b>Your Council: innovative, proactive and efficient</b>	<b>Leisure services – Embedded Assurance review</b> To engage with the project and issue reports at key stages – including assurance over the management of risks, consultation and communications, procurement, use of resources and plans and governance and decision making.	15	<b>KA.04.03</b> Corporate delivery plan	Q1-Q4	<i>Fieldwork underway</i>
	<b>Grow on space – Embedded Assurance review</b> To provide assurance over the management of this project, including risk management, governance and procurement/contract management.	15	<b>CR07</b> Corporate risk register	Q1-Q4	<i>Fieldwork underway</i>
	<b>Budgetary control</b> To provide assurance over the Council's framework for setting, monitoring and managing budgets to support ongoing financial stability and delivery of savings.	10	<b>CR 23</b> Not Balancing Budget for the next financial year	Q3	<i>Planning</i>

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<b>Contingency</b>	To provide assurances over new projects / initiatives, to be allocated during the year.	12		TBA	
<b>Support to Harborough District Council</b>	Including support and reporting to Governance and Audit Committee, management support and engagement, ad-hoc advice and assistance, annual Internal Audit report, follow ups on audit recommendations and partnership working with external auditors.	33			
<b>Management &amp; development of delegated Internal Audit service</b>	Development and management of Internal Audit service in line with the Public Sector Internal Audit Standards, including annual standards assessment, continuous improvement, internal audit charter and manual, management, training and development of the team and performance reporting.	20			
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