



Middlesbrough Council

Internal Audit Plan 2021/22

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1 Introduction

- 1.1 This plan sets out the proposed 2021/22 programme of work for the internal audit and counter fraud service provided by Veritau for Middlesbrough Council.
- 1.2 In accordance with the Public Sector Internal Audit Standards (PSIAS), internal audit is required to produce an indicative annual audit plan. The plan is a working document, and changes are made throughout the year to reflect changes in risk and any issues that may arise.
- 1.3 The content of the plan has been subject to consultation with senior officers and needs to be formally approved by the Corporate Affairs and Audit Committee. Specific work to be carried out will be agreed through the Council's client management arrangements and updates provided to the Committee. The internal audit work programme will also be discussed with the Council's external auditors, to ensure that there is no duplication of effort. Further details about the approach to audit planning can be found in the Audit Charter.

2 2020/21 Internal Audit and Counter Fraud plan

- 2.1 The Council continues to face significant budgetary pressures, increasing demand for services and a number of other challenges including the ongoing response to the Covid-19 pandemic. To reflect this, the approach adopted is to focus on higher risk systems / areas including those:
 - where the volume and value of transactions processed are significant, or the impact if risks materialise is very high, making the continued operation of regular controls essential;
 - areas of known concern, where a review of risks and controls will add value to operations;
 - areas of significant change which may include providing direct support / challenge to projects, reviewing project management arrangements, or consideration of the impact of those changes on the control environment for example where the reduction in resources may result in fewer controls.
- 2.2 Internal audit resources are limited and the plan is intended to ensure the available resources are prioritised towards those systems which are considered to be the most risky and / or which contribute the most to the achievement of the Council's priorities and objectives.
- 2.3 The plan includes an allocation of days for key service areas within the Council. The individual audits to be included within these areas and the scope of those audits will be agreed with officers during the year.

2.4 Details of the 2021/22 internal audit plan are set out below:

Area	Days	Potential audits / activity
Corporate & cross cutting	80	Financial planning and resilience Budgeting and savings plans Corporate governance Strategic planning Risk management and emergency planning Performance management and data quality Partnerships Procurement and contract management Ethics, culture, workforce planning Home working Training & Development Investment Strategy Information governance and data protection Environment, climate change and waste Health and safety Project governance and management Covid-19 response
Financial / corporate systems	80	Payroll / personnel Main accounting / general ledger Debtors and creditors Capital accounting and assets Council Tax/NNDR and benefits Treasury Management
ICT	40	Strategy and governance ICT risk management ICT information security Cyber security ICT asset management ICT change management (including Office 365 rollout) Digitalisation and automation
Adult Social Care & Health	75	Budget management Social care referrals and assessments Liberty Protection Safeguards Public health Environmental health
Children's Services	75	Ofsted improvement plan response Commissioning

Area	Days	Potential audits / activity
		Budget management Social care referrals and assessment Special Educational Needs and Disability EHC plans Maintained schools themed audits Measures to improve school attendance
Environment and Community Services	30	Estates Housing strategy and homelessness Highways and fleet management Commercial property management
Regeneration and Culture	30	Planning Transporter Bridge and other asset maintenance Town Hall strategic management
Teesside Pension Fund	30	Pension fund governance
Contingency	15	New or emerging risks
Follow-ups	50	Follow-up of previous actions
Liaison and reporting	50	Liaison with officers Committee reporting Audit planning and resourcing External audit liaison Support and advice Assurance mapping
TOTAL	555	