



Internal

Audit Plan

2021/22

EAST CAMBRIDGESHIRE DISTRICT COUNCIL

Audit	2021/ 22	2022/ 23	Service area	Corporate Objectives	Corp Risk ref	Assurances to be sought
Anglia Revenues Partnership						
Council Tax	10	10	Revenues and Benefits	<i>Sound Financial Management</i>	B1	To provide assurance over the controls operating in the management of revenues and benefits services – given the high volume and value of transactions.
Benefits & Overpayments	15	15				
National Non Domestic Rates	10	10				
Counter Fraud and Corruption						
Counter Fraud Procedures	5	5	Cross-cutting	<i>Sound Financial Management</i>	<i>Fraud risks</i>	To review the Council's counter fraud policies and procedures against best practice and to review their robustness in light of latest trends/developments.
National Fraud Initiative	10	10	Cross-cutting		<i>Fraud risks</i>	Support with reviewing and investigating matches identified by the National Fraud Initiative.
Key Financial Systems						
Bank reconciliation	6	6	Finance	<i>Sound Financial Management</i>	B1	To review the design of, and compliance with, key controls within the Council's financial systems - working on a cyclical basis. Providing assurance over the controls to prevent and detect fraud and error.
Creditors	7	7	Finance		B1	
Debtors	6	6	Finance		B1	
Payroll	7	7	Finance		C5	
Treasury management	5	5	Finance		B1	
Budgetary control	5	5	Cross-cutting		B1	
Fixed assets	7	-	Finance		B1	
Risk management						
Risk management support	12	12	Cross-cutting	<i>All</i>	All	Administration and reporting of corporate risk register, supporting documents and review of the framework against best practice.
Making every penny count						
Procurement compliance	9	9	Cross-cutting	<i>Sound Financial Management</i>	B1	Selection of a sample of transactions over £500, to be checked against the published list, to ensure compliance with contract procedure rules and achievement of value for money.
Key policy compliance						
Fees and Charges	-	5	Cross-cutting	<i>Sound Financial Management</i>	C3	To provide assurance over compliance with key Council policies and procedures, based on sample testing.
Use of agency staff	-	7	Cross-cutting			
Staff claims	-	6	Cross-cutting			

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Staff recruitment checks	7	-	Cross-cutting			
Safeguarding	-	8	Cross-cutting			
Enforcement policy compliance	-	7	Cross-cutting			
Risk Based audits						
Covid-19 recovery	15	-	Corporate	<i>Sound Financial Management</i> <i>Social and Community Infrastructure</i>	A5 A6	To provide assurance over the management of the Council's response to the pandemic and implications for the controls environment arising from amended ways of working.
Performance management	8	-	Cross-cutting	<i>All</i>	C6	A Council-wide audit that will seek to provide assurance that the following risk areas are sufficiently controlled: a) Use of performance indicators across the Council; b) Reporting of performance indicators including both positive and negative performance; and c) Deriving value from performance indicators.
Financial management	-	8	Corporate	<i>Sound Financial Management</i>	B1	To assess the Council's financial management arrangements against the latest CIPFA Financial Management Code.
Environment and climate change strategy	10	-	Cross-cutting	<i>Cleaner, Greener East Cambridgeshire</i>	C3	The Council declared a climate emergency in 2019 and has since adopted an Environment and climate change strategy. To provide assurance over embedding of the new strategy and effective delivery of the associated actions and vision.
Development control	10	-	Planning	<i>Social and Community Infrastructure</i>	B2	The audit will provide assurance that the Council operates in accordance with key legislation, it monitors and progresses issues to an appropriate conclusion and demonstrates transparency in terms of processes, communication with the public and decisions reached.
Food safety	-	8	Commercial	<i>Social and Community Infrastructure</i>	C3	The audit will provide assurance on the processes and procedures for supporting the Food Standards Agency's Rating Scheme, including businesses food safety management systems and people fitness to work arrangements.
Community right to bid	-	6	Corporate	<i>Social and Community Infrastructure</i>	C3	To provide assurance over the Council's consistent and compliant handling of applications for assets of community value.

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IT asset management	8	-	ICT	<i>All</i>	C2 C6	To provide assurance over the Council's IT asset records and management – in light of increased flexible working in 2020/21.
Controls review of critical systems /cyber security	-	10	ICT	<i>All</i>	C2	To provide assurance over the robustness of critical IT systems, including follow up on cyber security audit from 2020/21.
Client Support						
Advice and guidance	5	5	Cross-cutting			
Follow up of agreed actions	5	5	Cross-cutting			
Annual report and Head of Internal Audit opinion	5	5	Cross-cutting			
Audit plan development	3	3	Cross-cutting			
Committee and Management reporting	10	10	Corporate			
Total	200	200				