

Table 1: Summary Internal Audit Plan - Remainder of 2020/21

| Audit Theme/Area<br><i>Identified Key Areas</i>   | Drivers<br><i>Corporate Risks and Corporate Outcomes</i>  | Context  | 2020/21<br>Planned Audit Days | 2020/21<br>Planned % |
|---|---|--|-------------------------------|----------------------|
| <b>Chargeable Days</b>  |   |  | <b>667</b>                    |                      |
| <b>Less: Corporate Work</b>   |   |  | <b>80</b>                     |                      |
| <i>Includes:</i><br><br>Corporate Requirements: Corporate Management Duties, Performance Development Review Process.<br><br>Corporate Groups and Assurance: Annual Governance Statement, Assurance Framework development<br><br>Audit and Governance Committee: Reports taken on behalf of other areas of the Council, Committee Administration, Work Plan Development, Member Liaison and Development. |   | Activities which the Internal Audit function are required to participate in corporately or have direct responsibility for providing. |                               |                      |
| <b>Available Audit Days</b>   |   |  | <b>587</b>                    |                      |
| <b>Corporate Governance and Risk</b>  |   |  | <b>70</b>                     | <b>12</b>            |
| <i>Includes:</i><br><br>Audit and Governance Committee: Internal Audit reports to Committee.<br><br>Corporate Groups – Information Governance Group   | <ul style="list-style-type: none"> <li>• CR5: Business Continuity</li> <li>• CR8: Decision Making</li> <li>• CR11: Pandemic virus</li> <li>• CO6: A responsible effective and efficient organisation</li> </ul> | Statutory requirements<br><br>Work supporting the overall provision of assurance and the annual internal audit opinion.              |                               |                      |

## Appendix A

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|---|--|---|-------------------------------------|-------------------------|
| External Audit - Mazars Liaison<br><br>Regional Collaboration - Working with regional internal audit partners<br><br>Reviewing corporate and operational risk management arrangements |  |   |                                     |                         |
| <b>Anti-Fraud and Corruption - Proactive Reviews</b>  |  |   | <b>24</b>                           | <b>4</b>                |
| <i>Includes:</i><br>National Fraud Initiative,<br>Developing an anti-fraud culture,<br>Review associated anti-fraud arrangements and policies   | <ul style="list-style-type: none"> <li>• CR3: Financial Resilience</li> <li>• CO6: A responsible effective and efficient organisation</li> </ul>                               | NFI<br><br>Responding to fraud trends and awareness raising.          |                                     |                         |
| <b>Anti-Fraud and Corruption - Reactive Investigations</b>  |  |   | <b>29</b>                           | <b>5</b>                |
| Specific contingency for reactive investigations in response to demand.   | <ul style="list-style-type: none"> <li>• CO6: A responsible effective and efficient organisation</li> </ul>  | Undertaken/supported as necessary after appropriate risk assessment.  |                                     |                         |
| <b>Key Financial Systems</b>  |  |   | <b>135</b>                          | <b>23</b>               |
| <i>Includes:</i><br>Schools Financial Value Standard Programme<br><br>Core Financial Systems  | <ul style="list-style-type: none"> <li>• CR3: Financial Resilience</li> <li>• CR8: Decision Making</li> <li>• CO2: Cheshire East has a strong and resilient economy</li> </ul> | Provision of assurance to S151 Officer on identified high risk areas. |                                     |                         |

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|--|---|---|-------------------------------------|-------------------------|
| ERP Replacement (B4B) <i>(Joint with Cheshire West and Chester)</i>  | <ul style="list-style-type: none"> <li>CO6: A responsible, effective and efficient organisation</li> </ul>  | <p>Review of new arrangements and follow up of previous recommendations.</p> <p>Potential risk of misstatement in the Authority's financial statements; effectiveness of implementation of Business World.</p>  |                                     |                         |
| <b>Corporate Core and Cross Service</b>  |   |   | <b>88</b>                           | <b>15</b>               |
| <i>Includes:</i><br>Debt Management and Recovery<br>LEP (S151 Assurance)<br>Compliance with IR35 requirements<br>HR Policy Reviews | <ul style="list-style-type: none"> <li>CR3: Financial Resilience</li> <li>CR6: Capacity and Demand Risk</li> <li>CR8: Decision Making</li> <li>CR11: Pandemic virus</li> <li>CO2: Cheshire East has a strong and resilient economy</li> <li>CO5: People live well and for longer</li> <li>CO6: A responsible, effective and efficient organisation</li> </ul> | <p>Key Corporate and Cross service risks.</p> <p>Provision of assurance relating to specific service areas, including commissioning arrangements for key service delivery areas and assurance on management and delivery of key projects.</p> <p>Assurance around arrangements put in place in response to covid-19 including People Helping People and the roll out of pre-loaded cards.</p> |                                     |                         |
| <b>People</b>  |   |   | <b>88</b>                           | <b>15</b>               |
| <i>Includes:</i>   | <ul style="list-style-type: none"> <li>CR1: Increased Demand for People Services</li> </ul>   | Key Corporate and Cross service risks.  |                                     |                         |

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|--|---|---|-------------------------------------|-------------------------|
| Placement Management (Children's)<br>Fostering Management<br>Adult Safeguarding<br>Management of Commissioned Services | <ul style="list-style-type: none"> <li>• CR2: NHS Funding Pressure</li> <li>• CR3: Financial Resilience</li> <li>• CR11: Pandemic virus</li> <li>• CO3: People have the life skills and education they need in order to thrive</li> <li>• CO5: People live well and for longer</li> <li>• CO6: A responsible, effective and efficient organisation</li> </ul> | <p>Outcome from reviewing key departmental and service risk areas; arrangements for key service delivery areas, reviewing performance management and the achievement of outcomes.</p> <p>Provision of assurance relating to specific service areas, including arrangements for key service delivery areas and assurance on management and delivery of key projects.</p> |                                     |                         |
| <b>Place</b>   |   |   | <b>47</b>                           | <b>8</b>                |

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|---|---|---|-------------------------------------|-------------------------|
| <p>Includes:</p> <p>Community Infrastructure Levy</p> <p>Highways</p>   | <ul style="list-style-type: none"> <li>• CR3: Financial Resilience</li> <li>• CR6: Capacity and Demand Risk</li> <li>• CR10: (Opp) Infrastructure Investment</li> <li>• CO1: Our local communities are strong and supportive</li> <li>• CO2: Cheshire East has a strong and resilient economy</li> <li>• CO4: Cheshire East is a green and sustainable place</li> <li>• CO6: A responsible, effective and efficient organisation</li> </ul> | <p>Outcome from reviewing key departmental and service risk areas.</p> <p>Assurance on arrangements for key service delivery areas and reviewing performance management in front line service area.</p> |                                     |                         |
| <b>Providing Assurance to External Organisations</b>  |   |   | <b>12</b>                           | <b>2</b>                |
| <p><i>Includes:</i></p> <p>PATROL</p> <p><i>Other organisations may request assistance in year, subject to available resource</i></p> | <ul style="list-style-type: none"> <li>• Host Authority arrangement</li> </ul>  | <p>Provide assurance in agreed format, similar to former Small Bodies Annual Return</p>   |                                     |                         |
| <b>Advice and Guidance</b>  |   |   | <b>18</b>                           | <b>3</b>                |

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|---|---|---|---|----------------------------------|
| <i>Includes:</i><br>Provision of ad-hoc advice and guidance to services   | <ul style="list-style-type: none"> <li>CO6: A responsible effective and efficient organisation</li> </ul> | Add value and improve overall governance, risk management and control processes within the organisation.  |   |                                  |
| <b>Other Chargeable Work</b>  |   |   | <b>76</b>                                     | <b>13</b>                        |
| <i>Includes:</i><br>Certification of grants arising in year<br><br>Follow up and additional reporting on the implementation of agreed audit actions | <ul style="list-style-type: none"> <li>CO6: A responsible effective and efficient organisation</li> </ul> | Specific requests from services<br><br>Follow up implementation of recommendations, including further testing or additional work where necessary. |   |                                  |
| <b>Total Audit Days</b>   |   |   | <b>587</b>                                    | <b>100</b>                       |