

**SUBJECT: INTERNAL AUDIT SECTION
OPERATIONAL PLAN, 2020/21**

DIRECTORATE: Resources
MEETING: Audit Committee
DATE: 9th September 2020
DIVISION/WARDS AFFECTED: All

1. PURPOSE

To receive and consider the Internal Audit Operational Audit Plan for 2020/21. This report includes the original full year plan and the revised plan for the last 6 months of the year.

2. RECOMMENDATION(S)

That the Audit Committee reviews and approves the Internal Audit Plan for 2020/21.

3. KEY ISSUES

3.1 The original plan was compiled pre Covid-19 with available audit days known at that time to start the audit work from 1st April 2020. As a result of this pandemic Internal Audit has not been able to deliver its service as intended. Available audit resources have therefore been calculated with 2 options for getting the service back on track from:

- i) 1st July 2020 (Q2)
- ii) 1st October 2020 (Q3)

3.2 Internal Audit staff were redeployed to support the 'test trace protect' initiative, business support grants process and undertake counter fraud checks during the pandemic. Team members remain involved in these roles, so the realistic start date for the audit plan is considered to be 1st October 2020.

3.3 A comprehensive risk matrix was previously developed for the planning process which gave an outline programme of work that would enable the Internal Audit Section to cover all material audit risks across all services of the Council.

- 3.4 This report explains how the 2020/21 Operational Audit Plan has been prepared and how the plan will be put together in future years. The planning process takes into account all possible systems, processes, sections and establishments that could possibly be audited within Monmouthshire which are then risk assessed and allocated a high / medium / low risk priority. Key parts of this process involve an annual review of the corporate risk register and consultation with Chief Officers and Heads of Services across the Authority inviting them to highlight any emerging or changing risk profiles within their own service areas.
- 3.5 Consideration is given to over 300 possible areas to audit across all services provided by Monmouthshire which are risk assessed and allocated a high, medium or low risk. The audit team staff resources would then be allocated to cover the higher ranked risks as a priority. That said, inevitably there will be reviews which the audit team have to undertake annually such as the annual governance statement, mandatory grant claim audits and audit advice, which have also been incorporated into the plan, along with follow up reviews, finalisation work and planned work from previous year not undertaken. We also need to ensure there is appropriate audit coverage across all services provided by the Council.
- 3.6 An allocation of time is included in the plan for special investigations where the team might receive allegations of fraud, theft, non compliance. The plan also needs to be flexible enough to respond to changes to risk profiles and other developments in year; the audit management team will continually monitor this situation.
- 3.7 For 2020/21, originally, the total available days amounts to 1404, based on 5.5 FTEs auditors in the team for the full year. An allowance for leave, sickness, maternity leave, training, management time and admin is deducted from this to give the total number of operational audit days in the year.
- 3.8 The total available audit resources amounted to 800 days for the full year, which included 110 days for special investigations and unplanned work. The available audit resource to undertake the plan was therefore 690 days, based on all staff being in place for the whole of the year.
- 3.9 The risk based plan was further prioritised to match the resources available as best as possible. At the outset, the planned audit was greater than the resources available by 151 days. Further refinement was due to take place during the year.

Directorate	Audit Days
Chief Executive's	17
Children & Young People	190
Enterprise	217
Resources	134
Social Care & Health	131
Corporate	152

Total	841
Operational Audit days available	690
Difference (under resource)	151

- 3.10 Although the time allocated to special investigations is usually a pressure point, the 2020/21 allocation of days has been reduced slightly to ensure appropriate coverage is given across service areas.
- 3.11 The original full year plan is shown at Appendix 1. The first quarter normally includes finalisation of 2019/20 work which was at draft report stage at year end, work planned for 2019/20 but not completed, along with the collation of the Annual Governance Statement.
- 3.12 This plan could change as the year progresses if the risk profile of audit work changes, so it needs to be flexible enough for the team to respond. Any significant change will be brought back to the Audit Committee for approval. The Audit Committee will be kept updated with the progress against the agreed plan via quarterly reports.
- 3.13 The team comprises of one Audit Manager supported by one Principal Auditor, two Senior Auditors and one Auditor with the Chief Internal Auditor having overall responsibility for the team; he operates on a shared services arrangement with Newport City Council on a 50:50 basis. One team member is on maternity leave for Q1 and Q2 of the year.
- 3.14 To seek to maximise performance against the plan, Audit Management will ensure audit reports are more focused and timely, that staff with the right skill sets are allocated to appropriate work and non-productive time is minimised.

Impact of Covid -19

- 3.15 The original plan was based on the total audit resources available for the year being 690 days. Due to Covid-19 and the “lockdown” situation the audit team have not been able to undertake the audits as originally planned.
- 3.16 Since the middle of March 2020 the audit team have been bringing 2019/20 to a close, finishing off as many planned audit jobs as were possible and finalising those reports which were in draft. The team have supported the ‘test, trace protect’ initiative, business rates grants payments process and have been involved with extensive counter fraud work so have been diverted away from audit work initially planned for 2020/21.
- 3.17 The team is heavily reliant on service managers accommodating it to enable the auditors to undertake their work as required. With the

majority of staff currently working remotely, this has resulted in planned audit work being postponed until later in the year.

- 3.18 The original audit plan has subsequently been re-prioritised and risk assessed to ensure assurance is given in the right areas for the remainder of the year. The resources available to undertake the work have been reassessed; as a result a couple of options have been prepared.

i) Resources Available as at 1-7-20

- 3.19 Resources available as at 1-7-20 were calculated to be 547 days, as shown at Appendix 2. However, by early June it became clear that most of the Internal Audit team were still involved with the 'test trace protect' and, business grants processes and the corresponding counter fraud checks so the option of a 1st July start date was not viable.

ii) Resources available as at 1-10-20

- 3.20 Resources available as at 1-10-20 were calculated to be 382 days, as shown at Appendix 2. Latest indications are that team members should be released back to their substantive roles by 1st October. This is the beginning of the Q3 and a significant date in that the much of the grant certification work should be completed by then, so this is considered to be the most appropriate starting point to get the Internal Audit team back together and to recommence the audit plan.

- 3.21 The Internal Audit Plan was therefore reviewed and the audit jobs re-prioritised for the remaining 6 months of 2020/21 in order to give an appropriate level of assurance to the Audit Committee. The revised plan is shown at Appendix 3. Although the resources available to undertake the work is 382 days, the audit plan requires 438 audit days to be completed.

- 3.22 The revised plan has been overplanned to allow some flexibility in workload where service managers may not be able to accommodate Internal Audit as they may be still dealing with Covid -19 issues. This should also allow some scope in the event that individual team members are actually released back to the Team prior to 1st October. If necessary, any work not completed by 31st March will be rolled forward for completion in the early months of the 2021/2022 financial year.

- 3.23 We have sought to maintain a balance of coverage across the Authority's directorates and corporate risks. We have included an audit of Budgetary Control, given that the financial implications of Covid-19 are having an impact on finances across the public sector and MCC will clearly need to manage its available funding carefully over the months and years ahead. We have also tried to consider which areas would most likely be able to accommodate an audit in 2020/2021. For example, audits which involve a higher proportion of systems testing which can be done by remote IT access and Teams calls would be preferable to those that really require site visits and input from many

different officers. Where social distancing would be particularly problematic we have chosen to defer the audits (e.g. domiciliary care, PTU operations, Budden Crescent) whilst we have significantly cut back on the number of schools due to be audited. We have also maintained a focus on following-up on previous audits with recommendations outstanding, to ensure that management are continuing to work on addressing issues already identified to help drive improvement in the control environment.

4. REASONS

- 4.1 The original full year 2020/21 Internal Audit Summary Plan is attached at Appendix 1 to this report. The Plan was based on the risk assessment matrix along with cumulative audit knowledge. This will be reviewed on an annual basis in order to determine the appropriateness of the risk assessment each year where audit resources will be deployed to cover the higher risk reviews.
- 4.2 The Operational Plan has been updated to take account of:
 - a) The Authority's latest Risk Assessment;
 - b) New areas for inclusion in the Plan identified from changes to legislation and the regulatory framework for local government and from ongoing discussions with service managers;
 - c) Areas of slippage from the 2019/20 Operational Plan; and
 - d) The published Regulatory Plan produced by Audit Wales (previously Wales Audit Office).
- 4.3 Each review will be risk assessed and categorised as High, Medium or Low risk. Within the cycle of audits the team would aim to cover the higher risk areas as a priority but also provide coverage across directorates with lower risk services. All fundamental financial systems may now not be covered on an annual basis, especially if they have been previously determined as well controlled, with no significant changes to the system or to personnel. We will ensure that these are incorporated within the plan every few years to provide ongoing assurance. This approach and methodology has been discussed and agreed with the external auditor who places reliance on the work undertaken by Internal Audit.
- 4.4 Where audits planned for 2019/20 were unable to be undertaken during the year due to insufficient resources and the effects of unplanned special work, these audits will be included in the Operational Plan for 2020/21 and will be undertaken in the early part of the financial year. Similarly, those audits in progress at the year-end will be completed early in the 2020/21 financial year, and an allowance of time will be included within the Plan for these audits.

- 4.5 Consultation will be undertaken, with visits and email correspondence to the various managers and finance representatives of each directorate. As a result there may be further minor amendments to the Plan to reflect specific suggestions from various representatives of Chief Officers and Heads of Service.
- 4.6 The Operational Plan will be kept under review through the course of the year to identify any amendments needed to reflect changing priorities and emerging risks. Material changes to the Plan will be reported to the Audit Committee at the earliest opportunity.
- 4.7 An annual Outturn Report will be prepared for the Audit Committee to provide details on the performance of the Section against the Operational Plan. Interim progress reports will also be provided to the Committee.
- 4.8 With effect from 1st April 2016 the revised Public Sector Internal Audit Standards came into force for all public sector bodies including local government organisations. The Chief Internal Auditor will ensure that the Audit Team undertake their work in accordance with these Standards.

5. RESOURCE IMPLICATIONS

None.

6. CONSULTEES

Chief Officers
Heads of Service

7. BACKGROUND PAPERS

Strategic Audit Risk Matrix
Public Sector Internal Audit Standards

8. AUTHORS AND CONTACT DETAILS

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Original full year 2020-21 Internal Audit Plan

SUMMARY

Directorate	Audit Days
Chief Executive's	17
Children & Young People	190
Enterprise	217
Resources	134
Social Care & Health	131
Corporate	152
Total	841

	Service Area	Subject / Audit Job	Type	Risk	Days
Chief Execs					
	Policy & Governance		Audit Advice		3
	Legal & Monitoring Officer	Legal Services	New Audit	Med	12
	Legal & Monitoring Officer		Audit Advice		2
			TOTAL		17

	Service Area	Subject / Audit Job	Type	Risk	Days
CYP					
	21st Century Schools		Audit Advice		1
	Achievement & Extended Services	Education Improvement Grant	Grant Claim Audit	Med	9
	Achievement & Extended Services	Pupil Deprivation Grant	Grant Claim Audit	Low	8
	Achievement & Extended Services	Monitoring Implementation of Audit Recommendations	Follow-up		1.5
	Achievement & Extended Services		Audit Advice		1
	Schools	Chepstow School	New Audit	Med	15
	Schools	King Henry VIII School	New Audit	Med	15
	Schools	Llanvihangel Crucorney Primary School	New Audit	Low	8
	Schools	Rogiet Primary	New Audit	Low	8
	Schools	Archbishop Rowan Williams Primary School	New Audit	Low	8
	Schools	Deri View Primary School	New Audit	Low	8
	Schools	Durand Primary School	New Audit	Low	8
	Schools	The Dell Primary School	New Audit	Low	8
	Schools	Usk Primary School	New Audit	Low	8
	Schools	Ysgol y Ffin	New Audit	Low	8
	Schools	Undy Primary School	Finalisation of Report	Low	2
	Schools	Llanfoist Fawr Primary School	Finalisation of Report	Low	2
	Schools	Cantref Primary School	Finalisation of Report	Med	2
	Schools	Caldicot School	Finalisation of Report	Med	3

	Service Area	Subject / Audit Job	Type	Risk	Days
	Schools	Llandogo Primary School	Follow-up	Med	8
	Schools	Castle Park Primary School	Follow-up	Med	8
	Schools	Monitoring Implementation of Audit Recommendations	Follow-up		30
	Schools		Audit Advice		12
	CYP Resources	Monitoring Implementation of Audit Recommendations	Follow-up		0.5
	CYP Resources		Audit Advice		8
			TOTAL		190
ENT					
	Enterprise & Community Animation	Caldicot Regeneration Investment Programme	New Audit	High	15
	Enterprise & Community Animation	Housing Support Grant	Grant Claim Audit	Med	10
	Enterprise & Community Animation	Food Procurement Follow-up	Finalisation of Report	Low	2
	Enterprise & Community Animation	Procurement	Follow-up	Med	6
	Enterprise & Community Animation	Monitoring Implementation of Audit Recommendations	Follow-up	High	2
	Enterprise & Community Animation		Audit Advice		4
	MonLife	Monmouth Leisure Centre	New Audit	Med	12
	MonLife	Gwent Outdoors	New Audit	Low	9
	MonLife	Shire Hall	Finalisation of Report	Med	2
	MonLife	Evolve - Educational Visits Management	Finalisation of Report	Med	1

	Service Area	Subject / Audit Job	Type	Risk	Days
	MonLife	Tintern Old Station	Finalisation of Report	Med	2
	MonLife	Shire Hall	Follow-up	Med	5
	MonLife	Tintern Old Station	Follow-up	Med	5
	MonLife	Caldicot Castle	Follow-up	Med	8
	MonLife	Monitoring Implementation of Audit Recommendations	Follow-up		2
	MonLife		Audit Advice		12
	Placemaking, Housing, Highways & Flood	Disabled Facilities Grants	Completion of Work in Progress	Med	7
	Placemaking, Housing, Highways & Flood	Civil Enforcement	New Audit	Med	9
	Placemaking, Housing, Highways & Flood	Local Development Plan	New Audit	Med	9
	Placemaking, Housing, Highways & Flood	Monitoring Implementation of Audit Recommendations	Follow-up		3.5
	Placemaking, Housing, Highways & Flood		Audit Advice		5
	Commercial, Property, Facilities & Fleet	PTU Vehicle Maintenance	Finalisation of Report	Low	2
	Commercial, Property, Facilities & Fleet	Fleet	New Audit	Med	12
	Commercial, Property, Facilities & Fleet	PTU Operations	New Audit	Med	12
	Commercial, Property, Facilities & Fleet	PTU Vehicle Maintenance	Follow-up	Med	6

	Service Area	Subject / Audit Job	Type	Risk	Days
	Commercial, Property, Facilities & Fleet	Fuel Cards Follow-up	Completion of Work in Progress	Med	4
	Commercial, Property, Facilities & Fleet	Monitoring Implementation of Audit Recommendations	Follow-up	Med	2.5
	Commercial, Property, Facilities & Fleet		Audit Advice		8
	Neighbourhood Services	Street Lighting	Completion of Work in Progress	High	6
	Neighbourhood Services	Highways Operations	Finalisation of Report	Med	2
	Neighbourhood Services	Monitoring Implementation of Audit Recommendations	Follow-up		1.5
	Neighbourhood Services		Audit Advice		5
	Strategic Projects	Bus Subsidies/Concessionary Travel	New Audit	High	15
		PTU Commissioning	New Audit	Med	10
			TOTAL		216.5
Resources					
	People	Payroll	New Audit	Med	15
	People	Payroll 2019/20	Finalisation of Report	Med	1
	People	Attendance Management	Follow-up	Med	8
	People	Monitoring Implementation of Audit Recommendations	Follow-up		3
	People		Audit Advice		9

	Service Area	Subject / Audit Job	Type	Risk	Days
	Digital		Audit Advice		2
	Finance	Creditor Payments System	New Audit	Med	14
	Finance	Budgetary Control	New Audit	Med	15
	Finance	Benefits	New Audit	High	12
	Finance	Procurement Cards	New Audit	Med	7
	Finance	Bank Reconciliations	Finalisation of Report	Med	1
	Finance	Business World Systems Administration	Completion of Work in Progress	Med	5
	Finance	Cashiers	Finalisation of Report	Med	1
	Finance	Monitoring Implementation of Audit Recommendations	Follow-up		5.5
	Finance		Audit Advice		7
	Project Finance				
	Commercial, Property, Facilities & Fleet	Health & Safety of Authority's existing buildings	Follow-up	Med	6
	Commercial, Property, Facilities & Fleet	Property Service Helpdesk	New Audit	Med	12
	Commercial, Property, Facilities & Fleet	Monitoring Implementation of Audit Recommendations	Follow-up		2.5
	Commercial, Property, Facilities & Fleet		Audit Advice		5
	Business Planning & Redesign		Audit Advice		3
			TOTAL		134

	Service Area	Subject / Audit Job	Type	Risk	Days
SCH					
	Integrated Services	Direct Payments	Finalisation of Report	Med	4
	Integrated Services	All Wales new IT system (WCCIS)	New Audit	Med	10
	Integrated Services	Social Services Complaints System	New Audit	Med	9
	Integrated Services	Budden Crescent	New Audit	Low	6
	Integrated Services	Internal Domiciliary Care	New Audit	Med	15
	Integrated Services	Financial Assessments	New Audit	Med	12
	Integrated Services	Direct Payments	Follow-up	Med	12
	Integrated Services	Monitoring Implementation of Audit Recommendations	Follow-up		2
	Integrated Services		Audit Advice		12
	Children's Services	Adoptions	New Audit	High	15
	Children's Services	Review of Imprest Account	Follow-up	Med	8
	Children's Services	Monitoring Implementation of Audit Recommendations	Follow-up		1.5
	Children's Services		Audit Advice		8
	Public Protection	Environmental Health Food Safety	New Audit	Med	9
	Public Protection	Health & Safety follow-up	Finalisation of Report	High	1
	Public Protection	Monitoring Implementation of Audit Recommendations	Follow-up		1.5
	Public Protection		Audit Advice		2

	Service Area	Subject / Audit Job	Type	Risk	Days
	Social Services Finance Unit	SCH Debtors	Finalisation of Report	Med	1
	Social Services Finance Unit		Audit Advice		2
			TOTAL		131
Corporate					
	Cross Cutting	National Fraud Initiative	New Audit	High	15
	Cross Cutting	Annual Governance Statement	New Audit		5
	Cross Cutting	Business Continuity	Finalisation of Report	High	1
	Cross Cutting	Check In Check Out (Employee Review & Development)	New Audit	Med	12
	Cross Cutting	Impact on Climate	New Audit	High	15
	Cross Cutting	Implementation of Procurement Strategy	New Audit	High	12
	Cross Cutting	Compliance with Bribery Act Follow-up	New Audit	High	8
	Cross Cutting	Use of Pool Cars and Private vehicles	New Audit	Med	12
	Cross Cutting	Brexit Preparedness	New Audit	Med	12
	Cross Cutting	Investments	New Audit	High	10
	Cross Cutting	Safeguarding Arrangements - Contracts	New Audit	High	12
	Cross Cutting	Safeguarding Arrangements	Completion of Work in Progress	High	7
	Cross Cutting	Culture	Completion of Work in Progress	Med	6
	Cross Cutting	Compliance with Bribery Act Follow-up 19/20	Finalisation of Report	High	1
	Cross Cutting	National Fraud Initiative	Finalisation of Report	Med	2
	Cross Cutting	Corporate Complaints, Compliments & Feedback	Finalisation of Report	Med	2
	Cross Cutting	Agency Workers	Follow-up	Med	10

	Service Area	Subject / Audit Job	Type	Risk	Days
	Cross Cutting	Monitoring Implementation of Audit Recommendations	Follow-up		9
	Cross Cutting	Future Monmouthshire	Audit Advice		1
			TOTAL		152
			OVERALL TOTAL		840.5
			Total Available days per summary		840.5

Internal Audit Plan 2020/21 Resources

Original Audit Plan as at 1-4-20

Establishment	5.5 FTE	
Total Available Days	1404	
Less leave, sickness, training, management, admin	(605)	Includes maternity leave
Total Audit Days Available	799	
Less Special Investigations	(110)	
Operational Days	689	
Total Audit Days required for Plan	841	
Difference	152	Plan under resourced

Revised Audit Plan as at 1-7-20 (Q2)

Establishment	5.5 FTE	
Total Available Days	1053	
Less leave, sickness, training, management, admin	(424)	Includes maternity leave
Total Audit Days Available	629	
Less Special Investigations	(82)	
Operational Days	547	

Revised Audit Plan as at 1-10-20 (Q3)

Establishment	5.5 FTE	
Total Available Days	702	
Less leave, sickness, training, management, admin	(265)	Includes accrued leave following maternity leave
Total Audit Days Available	437	
Less Special Investigations	(55)	
Operational Days	382	
Total Audit Days required for Plan	438	
Difference	56	Plan under resourced

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Revised half year 2020-21 Internal Audit Plan wef 1st October 2020.

SUMMARY

Directorate	Audit Days
Chief Executive's	3
Children & Young People	103
Enterprise	102
Resources	63
Social Care & Health	64
Corporate	103
Total	438

For ease of reference, those audit jobs removed completely from the half-year plan are shown in *italics in grey highlight*

	Service Area	Subject	Type	Risk	Days	Change
Chief Execs						
	Policy & Governance		Audit Advice		2	-1
	<i>Legal & Monitoring Officer</i>	<i>Legal Services</i>	<i>New Audit</i>	<i>Med</i>		-12
	Legal & Monitoring Officer		Audit Advice		1	-1
			Chief Execs	Total	3	-14

	Service Area	Subject	Type	Risk	Days	Change
CYP						
	Achievement & Extended Services	Education Improvement Grant	Grant Claim Audit	Med	9	
	Achievement & Extended Services	Pupil Deprivation Grant	Grant Claim Audit	Low	8	
	Achievement & Extended Services	Monitoring Implementation of Audit Recommendations	Follow-up		1.5	
	<i>Schools</i>	<i>Chepstow School</i>	<i>New Audit</i>	<i>Med</i>		-15
	Schools	King Henry VIII School	New Audit	Med	15	
	<i>Schools</i>	<i>Llanvihangel Crucorney Primary School</i>	<i>New Audit</i>	<i>Low</i>		-8
	<i>Schools</i>	<i>Rogiet Primary</i>	<i>New Audit</i>	<i>Low</i>		-8
	<i>Schools</i>	<i>Archbishop Rowan Williams Primary School</i>	<i>New Audit</i>	<i>Low</i>		-8
	<i>Schools</i>	<i>Deri View Primary School</i>	<i>New Audit</i>	<i>Low</i>		-8
	<i>Schools</i>	<i>Durand Primary School</i>	<i>New Audit</i>	<i>Low</i>		-8
	<i>Schools</i>	<i>The Dell Primary School</i>	<i>New Audit</i>	<i>Low</i>		-8
	<i>Schools</i>	<i>Usk Primary School</i>	<i>New Audit</i>	<i>Low</i>		-8
	<i>Schools</i>	<i>Ysgol y Ffin</i>	<i>New Audit</i>	<i>Low</i>		-8
	Schools	Undy Primary School	Finalisation of Report	Low	2	
	Schools	Llanfoist Fawr Primary School	Finalisation of Report	Low	2	
	Schools	Cantref Primary School	Finalisation of Report	Med	2	
	Schools	Caldicot School	Finalisation of Report	Med	3	
	Schools	Llandogo Primary School	Follow-up	Med	8	
	Schools	Castle Park Primary School	Follow-up	Med	8	
	Schools	Monitoring Implementation of Audit Recommendations	Follow-up		30	
	Schools		Audit Advice		7	-5

	Service Area	Subject	Type	Risk	Days	Change
	CYP Resources	Monitoring Implementation of Audit Recommendations	Follow-up		0.5	
	CYP Resources	(includes 21 C Schools and Achievement & Extended Services)	Audit Advice		7	-3
			CYP	Total	103	-87
ENT						
	<i>Enterprise & Community Animation</i>	<i>Caldicot Regeneration Investment Programme</i>	<i>New Audit</i>	<i>High</i>		-15
	Enterprise & Community Animation	Housing Support Grant	Grant Claim Audit	Med	10	
	Enterprise & Community Animation	Food Procurement Follow-up	Finalisation of Report	Low	2	
	Enterprise & Community Animation	Procurement	Follow-up	Med	6	
	Enterprise & Community Animation	Monitoring Implementation of Audit Recommendations	Follow-up	High	2	
	Enterprise & Community Animation		Audit Advice		3	-1
	<i>MonLife</i>	<i>Monmouth Leisure Centre</i>	<i>New Audit</i>	<i>Med</i>		-12
	<i>MonLife</i>	<i>Gwent Outdoors</i>	<i>New Audit</i>	<i>Low</i>		-9

	Service Area	Subject	Type	Risk	Days	Change
	MonLife	Shire Hall	Finalisation of Report	Med	2	
	MonLife	Evolve - Educational Visits Management	Finalisation of Report	Med	1	
	MonLife	Tintern Old Station	Finalisation of Report	Med	2	
	MonLife	Shire Hall	Follow-up	Med	5	
	MonLife	Tintern Old Station	Follow-up	Med	5	
	<i>MonLife</i>	<i>Caldicot Castle</i>	<i>Follow-up</i>	<i>Med</i>		-8
	MonLife	Monitoring Implementation of Audit Recommendations	Follow-up		2	
	MonLife		Audit Advice		7	-5
	Placemaking, Housing, Highways & Flood	Disabled Facilities Grants	Completion of Work in Progress	Med	7	
	<i>Placemaking, Housing, Highways & Flood</i>	<i>Civil Enforcement</i>	<i>New Audit</i>	<i>Med</i>		-9
	Placemaking, Housing, Highways & Flood	Local Development Plan	New Audit	Med	9	
	Placemaking, Housing, Highways & Flood	Monitoring Implementation of Audit Recommendations	Follow-up		3.5	
	Placemaking, Housing, Highways & Flood		Audit Advice		3	-2
	Commercial, Property, Facilities & Fleet	PTU Vehicle Maintenance	Finalisation of Report	Low	2	
	<i>Commercial, Property, Facilities & Fleet</i>	<i>Fleet</i>	<i>New Audit</i>	<i>Med</i>		-12
	<i>Commercial, Property, Facilities & Fleet</i>	<i>PTU Operations</i>	<i>New Audit</i>	<i>Med</i>		-12

**Monmouthshire County Council
Internal Audit Plan 2020/21 Resources**

Appendix 3

	Service Area	Subject	Type	Risk	Days	Change
Resources						
	<i>People</i>	<i>Payroll</i>	<i>New Audit</i>	<i>Med</i>		-15
	People	Payroll 2019/20	Finalisation of Report	Med	1	
	People	Attendance Management	Follow-up	Med	8	
	People	Monitoring Implementation of Audit Recommendations	Follow-up		3	
	People		Audit Advice		5	-4
	Digital		Audit Advice		1	-1
	<i>Finance</i>	<i>Creditor Payments System</i>	<i>New Audit</i>	<i>Med</i>		-14
	Finance	Budgetary Control	New Audit	Med	15	
	<i>Finance</i>	<i>Benefits</i>	<i>New Audit</i>	<i>High</i>		-12
	<i>Finance</i>	<i>Procurement Cards</i>	<i>New Audit</i>	<i>Med</i>		-7
	Finance	Bank Reconciliations	Finalisation of Report	Med	1	
	Finance	Business World Systems Administration	Completion of Work in Progress	Med	5	
	Finance	Cashiers	Finalisation of Report	Med	1	
	Finance	Monitoring Implementation of Audit Recommendations	Follow-up		5.5	
	Finance		Audit Advice		4	-3
	Project Finance					

	Service Area	Subject	Type	Risk	Days	Change
	Commercial, Property, Facilities & Fleet	Health & Safety of Authority's existing buildings	Follow-up	Med	6	
	<i>Commercial, Property, Facilities & Fleet</i>	<i>Property Service Helpdesk</i>	<i>New Audit</i>	<i>Med</i>		-12
	Commercial, Property, Facilities & Fleet	Monitoring Implementation of Audit Recommendations	Follow-up		2.5	
	Commercial, Property, Facilities & Fleet		Audit Advice		3	-2
	Business Planning & Redesign		Audit Advice		2	-1
			Resources	Total	63	-71
SCH						
	Integrated Services	Direct Payments	Finalisation of Report	Med	4	
	Integrated Services	All Wales new IT system (WCCIS)	New Audit	Med	10	
	<i>Integrated Services</i>	<i>Social Services Complaints System</i>	<i>New Audit</i>	<i>Med</i>		-9
	<i>Integrated Services</i>	<i>Budden Crescent</i>	<i>New Audit</i>	<i>Low</i>		-6
	<i>Integrated Services</i>	<i>Internal Domiciliary Care</i>	<i>New Audit</i>	<i>Med</i>		-15
	Integrated Services	Financial Assessments	New Audit	Med	12	
	<i>Integrated Services</i>	<i>Direct Payments</i>	<i>Follow-up</i>	<i>Med</i>		-12
	Integrated Services	Monitoring Implementation of Audit Recommendations	Follow-up		2	
	Integrated Services		Audit Advice		7	-5

	Service Area	Subject	Type	Risk	Days	Change
	<i>Children's Services</i>	<i>Adoptions</i>	<i>New Audit</i>	<i>High</i>		-15
	Children's Services	Review of Imprest Account	Follow-up	Med	8	
	Children's Services	Monitoring Implementation of Audit Recommendations	Follow-up		1.5	
	Children's Services		Audit Advice		5	-3
	Public Protection	Environmental Health Food Safety	New Audit	Med	9	
	Public Protection	Health & Safety follow-up	Finalisation of Report	High	1	
	Public Protection	Monitoring Implementation of Audit Recommendations	Follow-up		1.5	
	Public Protection		Audit Advice		1	-1
	Social Services Finance Unit	SCH Debtors	Finalisation of Report	Med	1	
	Social Services Finance Unit		Audit Advice		1	-1
			SCH	Total	64	-67
Corporate						
	Cross Cutting	National Fraud Initiative	New Audit	High	15	
	Cross Cutting	Annual Governance Statement	New Audit		5	
	Cross Cutting	Business Continuity	Finalisation of Report	High	1	
	<i>Cross Cutting</i>	<i>Check In Check Out (Employee Review & Development)</i>	<i>New Audit</i>	<i>Med</i>		-12
	<i>Cross Cutting</i>	<i>Impact on Climate</i>	<i>New Audit</i>	<i>High</i>		-15

	Service Area	Subject	Type	Risk	Days	Change
	<i>Cross Cutting</i>	<i>Implementation of Procurement Strategy</i>	<i>New Audit</i>	<i>High</i>		-12
	Cross Cutting	Compliance with Bribery Act Follow-up	New Audit	High	8	
	Cross Cutting	Covid-19 Arrangements (ADDED TO HALF-YEAR PLAN)	New Audit	High	15	+15
	<i>Cross Cutting</i>	<i>Use of Pool Cars and Private vehicles</i>	<i>New Audit</i>	<i>Med</i>		-12
	Cross Cutting	Brexit Preparedness	New Audit	Med	12	
	Cross Cutting	Investments	New Audit	High	10	
	<i>Cross Cutting</i>	<i>Safeguarding Arrangements - Contracts</i>	<i>New Audit</i>	<i>High</i>		-12
	Cross Cutting	Safeguarding Arrangements	Completion of Work in Progress	High	7	
	Cross Cutting	Culture	Completion of Work in Progress	Med	6	
	Cross Cutting	Compliance with Bribery Act Follow-up 19/20	Finalisation of Report	High	1	
	Cross Cutting	National Fraud Initiative	Finalisation of Report	Med	2	
	Cross Cutting	Corporate Complaints, Compliments & Feedback	Finalisation of Report	Med	2	
	Cross Cutting	Agency Workers	Follow-up	Med	10	
	Cross Cutting	Monitoring Implementation of Audit Recommendations	Follow-up		9	
	<i>Cross Cutting</i>	<i>Future Monmouthshire</i>	<i>Audit Advice</i>			-1
				Total	103	-49
			OVERALL TOTAL		437.5	-403
			Total Available days per summary		437.5	