

**INTERNAL AUDIT PLAN 2019/20  
CHORLEY COUNCIL**

WORK AREA	RISK	EST (Days)	ACT	BAL	REVIEW STATUS	ASSURANCE RATING	STATUS
<b>AUDIT PLANNED WORK</b>							
<b>FINANCE</b>							
Income Collection & Receipt	High	25	1	24	c/f 2020/21		Work was due to commence March c/f 2020/21
Corporate Credit Cards	High	10	14.55	(4.55)	COMPLETED	ADEQUATE	Review completed
<b>POLICY &amp; GOVERNANCE</b>							
<b>Legal, Democratic &amp; HR Services</b>							
GDPR Compliance Reviews	High	15	23.3	(8.3)	COMPLETED	ADEQUATE	Review completed, requires agreeing with Director of Governance
Whistleblowing Policy & Review	Medium	10	1.5	8.5	Commenced		Review commenced March 2020. Delayed due to impact of COVID-19
Elections	High	0	0	0	DELETED		Due to impact of the General Election in December 2019, the outstanding Boundary review and all out elections in March 2020 the elections team have limited availability to co-operate with IA, it is therefore proposed to move review to Q3 2020/21.
<b>Performance &amp; Partnerships</b>							
Performance Management Information	Medium	15	0	15	Deferred to 2020/21		Review deferred to 2020/21
<b>Communications &amp; Events</b>							
Events	Medium	10	10.5	(0.5)	COMPLETED	ADEQUATE	Review completed, Draft Report to be discussed with Service Lead
<b>CUSTOMER &amp; DIGITAL</b>							
<b>Transformation</b>							
Council Tax	High	10	11.9	(1.9)	COMPLETED	FULL	
NNDR	High	10	10.8	(0.8)	COMPLETED	SUBSTANTIAL	
Housing Benefits	High	10	2.3	7.7	In Progress		Work had commenced on both these areas in March 2020, however, Auditors seconded to work in SRBC Community Hub as part of COVID-19 response.
Sundry Debtors	High	10	0.8	9.2	In Progress		
<b>Waste &amp; Streetscene</b>							
Bereavement Services	Medium	15	11.9	3.45	COMPLETED	SUBSTANTIAL	Awaiting Response to Management Actions
Refuse Collection – Contract Management/Compliance	High	15	12.35	2.65	COMPLETED	ADEQUATE	Scope agreed / Testing to commence
<b>ICT Services</b>							
ICT Review (TBD)	High	20	3.3	16.7	c/f 2020/21		Work carried forward
<b>EARLY INTERVENTION</b>							
<b>Health &amp; Wellbeing</b>							
Time Credits	High				DELETED		Audit no longer required replaced with Syrian Resettlement Programme as greater risk.
Outdoor Leisure Contract	Medium	15	0.5	9.5	In Progress		Review commenced in Marc 2020, delay due to impact of COVID-19, Auditor seconded to SRBC Community Hub
<b>Regulatory Services</b>							
Housing Standards - enforcement & immigration inspections	High	15	0.3	14.7	Deferred to 2020/21		



WORK AREA	RISK	EST (Days)	ACT	BAL	REVIEW STATUS	ASSURANCE RATING	STATUS
<b>ONGOING WORK THROUGHOUT THE YEAR</b>							
<b>CORPORATE AREAS</b>							
Annual Governance Statement	N/A	10	9.3	0.7	COMPLETED	N/A	Work for 2018/19 AGS is completed, reported to Governance Committee 24/07/19
Assurance Mapping	N/A	5	3	2	Draft	N/A	Work to identify all assurance provided and provide assurance map to ensure audit work is complementary to other assurance work and does not duplicate. Document is in draft requires agreeing with SMT.
Anti-Fraud & Corruption	N/A	10	0.1	9.9	COMPLETED	N/A	
National Fraud Initiative (NFI)	N/A	10	2.2	7.8	COMPLETED	N/A	Data Matching upload requests for Single Person Discount
Governance Committee	N/A	10	3.7	6.3	COMPLETED	N/A	Producing reports
<b>Total Ongoing Work</b>		<b>45</b>	<b>18.3</b>	<b>26.7</b>			
<b>OTHER WORK</b>							
<b>GENERAL AREAS</b>							
GRACE System Administration	N/A	10	1.4	8.6	COMPLETED		
Post Audit Reviews	N/A	5	4.4	0.6	COMPLETED	N/A	Recommendations for last 2 years to be issued to Directors / Service Managers to ensure implemented. Outcomes to be reported to Governance Committee.
<b>Total General</b>		<b>15</b>	<b>5.8</b>	<b>9.2</b>			
Project Support	N/A	10	0	10	COMPLETED	N/A	No work requested at this time
<b>Total General &amp; Project</b>		<b>25</b>	<b>5.8</b>	<b>19.2</b>			
<b>Total Ongoing, General &amp; Project Support</b>		<b>70</b>	<b>24.1</b>	<b>45.9</b>			
<b>Residual Work 2018/19</b>							
Maintenance & Inspections	N/A		0.4		COMPLETED	ADEQUATE	Previously reported
Choice Based Lettings	N/A		1.8		COMPLETED	SUBSTANTIAL	Previously reported
Governance Financial Arrangements	N/A		22.8		COMPLETED	ADEQUATE	Paper to be presented to SMT Programme Board
Early Intervention H & S	N/A		3.9		COMPLETED	ADEQUATE	Previously reported
<b>Total Residual Work</b>		<b>10</b>	<b>28.9</b>	<b>(18.9)</b>			
<b>Contingency / Consultancy &amp; Irregularities</b>							
Contingency / Consultancy		10	7.2	2.8	COMPLETED	N/A	Advice, Support & Issues arising that require Internal Audit input
Investigations / Irregularities		2	0	2	COMPLETED	N/A	No irregularities / investigations
<b>Total Contingency / Irregularities</b>		<b>12</b>	<b>7.2</b>	<b>4.8</b>			
<b>Total Other Work</b>		<b>92</b>	<b>60.2</b>	<b>31.8</b>			
<b>(Ongoing, General, Project, Residual and Contingency / Consultancy)</b>							
<b>OVERALL TOTAL PLAN</b>		<b>325</b>	<b>214</b>	<b>111</b>			
<b>Deduct days where work completed. / review deferred / deleted / not required</b>		<b>44</b>					
		<b>281</b>	<b>214</b>	<b>67</b>			<b>76.15% of overall Plan Completed</b>

## SHARED FINANCIAL SERVICES

WORK AREA	RISK	EST (Days)	ACT	BAL	REVIEW STATUS	ASSURANCE RATING	COMMENTS
<b>AUDIT PLANNED WORK</b>							
Creditors	High	20	36.7	(16.7)	COMPLETED	LIMITED	Final Report issued, however, no management action included in report as further work is required to determine extent of issues.
Financial Systems: Budget Monitoring	High	20	2	18	In Progress		Agreed to review Budget Management / Monitoring at both Councils, audit scope outlined by Internal Auditor, to be agreed by S151 Officers. However, COVID-19 interrupted work, Auditor is seconded to Community Hub.
Procurement – Chorley	High	30	7.9	2.6	In Progress		Audit scope agreed, testing in progress. Scope is focused on waiver of CPR's and compliance with requirements of Constitution. Work delayed by impact of COVID-19 Auditor seconded to SRBC Community Response Hub, Auditors contract has since ended.
Procurement – South Ribble			19.5		COMPLETED	LIMITED	Draft Report Requires agreement to Management Actions
Money Laundering	High	20	1.6	18.4	Commenced		Work commenced March 2020, delayed by impact of COVID-19, secondment of Auditor to Community Hub, Auditor's contract has since ended.
NFI Data Matching Reviews of Financial Matches inc. Creditors / Payroll / Housing Benefits		10	10.9	(0.9)	COMPLETED	ADEQUATE	Work undertaken on Creditors & Payroll matches re employees, Draft Report to be reviewed by Interim Head of Shared Assurance
<b>Total Planned</b>		<b>100</b>	<b>80.60</b>	<b>19.4</b>			
<b>UNPLANNED WORK</b>							
Shared Services Review of Accounts	N/A		7	(7)	Draft Report		Audit work completed and Draft Report prepared. File and Report with Interim Head of Shared Assurance for review.
COVID-19 GDPR Implications Advice			0.2				
<b>Total Unplanned</b>		<b>0</b>	<b>7.2</b>	<b>(7.2)</b>			
<b>TOTAL SHARED SERVICES WORK (Planned &amp; Unplanned)</b>		<b>100</b>	<b>87.8</b>	<b>12.2</b>			<b>87.8% of Shared Services Audit Planned Work Completed</b>
<b>OTHER WORK</b>							
<b>General Areas</b>							
GRACE System Administration	N/A	5	0.2	4.8	COMPLETED		
Post Audit Reviews	N/A	5	0	5	COMPLETED		
<b>Total General Areas</b>		<b>10</b>	<b>0.2</b>	<b>9.8</b>			
<b>Residual Work from 2018/19</b>							
Cash & Bank	N/A		12.1		COMPLETED	SUBSTANTIAL	Previously Reported
Treasury Management	N/A		1.1		COMPLETED	SUBSTANTIAL	Previously Reported
Payroll			2.1		COMPLETED	LIMITED	Previously Reported
Main Accounting					COMPLETED	SUBSTANTIAL	Previously Reported
<b>Residual Work Total Days</b>		<b>5</b>	<b>15.3</b>	<b>(10.3)</b>			
<b>Contingency / Irregularities</b>							
<b>Total Contingency / Irregularities</b>		<b>5</b>	<b>0</b>	<b>5</b>			
<b>TOTALS</b>		<b>120</b>	<b>103.3</b>	<b>16.7</b>			<b>86% of Overall Plan Completed</b>