

ABERDEEN CITY COUNCIL

COMMITTEE	Urgent Business Committee
DATE	6 May 2020
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Internal Audit Plan 2020/21
REPORT NUMBER	IA/20/009
DIRECTOR	N/A
REPORT AUTHOR	David Hughes
TERMS OF REFERENCE	UBC 1

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to seek approval of proposed amendments to the Internal Audit plan for 2020/21 which was approved by the Audit, Risk and Scrutiny Committee on 12 February 2020.

2. RECOMMENDATIONS

It is recommended that the Committee:

- 2.1 Approve the attached revised Internal Audit Plan for 2020/21, and
- 2.2 Agree that audits contained in the reserve list be progressed as and when possible during the year at the discretion of Internal Audit following consultation with Cluster management.
- 2.3 Note that any further changes required to the Internal Audit Plan will be referred to the Audit, Risk and Scrutiny Committee.

3. BACKGROUND / MAIN ISSUES

- 3.1 It is one of the functions of the Audit, Risk and Scrutiny Committee to review the activities of the Internal Audit function, including the approval of the Internal Audit Plan. The Committee approved the Internal Audit plan for 2020/21 at its meeting on 12 February 2020. This is shown at Appendix B.
- 3.2 During the original planning process, Internal Audit reviewed the Council's approved Risk Registers (where available) and consulted with the Chief Executive, Directors, and Chief Officers (specifically through Internal Audit attending Extended Corporate Management Team on 14 November 2019) to ensure that areas which Officers consider to be of risk to their business

operations were considered for inclusion in the plan. The plan was circulated to Chief Officers on 12 December 2019 and CMT on 13 December 2019, discussed with the Chief Executive on 17 December 2019, and members of CMT between 18 December 2019 and 8 January 2020.

- 3.3 The Audit, Risk and Scrutiny Committee was advised that the above considerations, and those detailed in Appendix A, resulted in the Internal Audit plan being submitted for approval (Appendix B). The plan detailed what Internal Audit anticipated being able to review in the year, assuming stability in resources available to the Section. The plan was reported to be flexible and that it could be amended to reflect changes in priority or because of new risks being introduced or identified, although consideration needed to be given to the requirement for Internal Audit to complete sufficient work to provide an evidence based annual opinion.
- 3.4 Following approval of the plan, the coronavirus has significantly impacted the operations of the Council and changed its risk profile. Internal Audit had proposed to revisit the Internal Audit Plan and report considerations and proposals to the Audit, Risk and Scrutiny Committee in October 2020 for approval. However, management advised Internal Audit that it had produced a Covid19 Corporate Risk Register and a Covid19 Operational Risk Register and that a review of the approved plan should start immediately with a view to proposals being submitted to the Urgent Business Committee on 6 May 2020.
- 3.5 The new risk registers and proposals from Chief Officers were forwarded to Internal Audit on 17 April 2020.
- 3.6 A review of the Covid 19 Risk Registers demonstrated that management had given wide ranging consideration to the evolving risks. The identified risks have control actions recorded and approximately one third of those in the operational risk register are stated to be “closed”.
- 3.7 Risks relate to a range of issues but the most frequently referred to are the welfare of vulnerable people and those to whom the Council provides services. Others relate to workforce issues (Internal Audit has recently issued a draft report on a review of Workforce Planning that was included in the 2019/20 Internal Audit Plan), financial resilience (the 2020/21 Internal Audit Plan includes an audit of financial sustainability), and capital project progression (the 2020/21 Internal Audit Plan includes an audit of Capital Project Management). Internal Audit did not identify any additional areas from the risk registers that would warrant specific Internal Audit work to be undertaken at present.
- 3.8 Chief Officers have confirmed that they are content that all but one of those audits contained in the 2019/20 Internal Audit plan that were not yet complete but were being progressed as at the end of the financial year should continue. Finance has stated that the Cluster has found it challenging to respond to Internal Audit due to the budget and year end processes and Covid. This should, however, improve in April and May.

- 3.9 The only audit which management has recommended be deferred is that relating to Health and Social Care Commissioned Services – Contract Monitoring. During consultation, Internal Audit had advised that this audit was 80% complete and it was anticipated the draft report would be issued in April 2020. The rationale behind recommending deferral was that the contracts team has a key role in supporting care providers. In view of the fact that the audit is well progressed, Internal Audit intends to proceed and issue the draft report as planned, however, it is acknowledged that any response to this may be delayed.
- 3.10 Proposals have been made by Chief Officers in relation to the agreed audits in the 2020/21 Internal Audit Plan. These are shown in appendix C along with Internal Audit's response.
- 3.11 Internal Audit has proposed moving a number of audits to a reserve list to be progressed as and when possible during the year. It is proposed that this list be progressed at the discretion of Internal Audit following consultation with Cluster management. This will help ensure that adequate coverage is provided during the year on which to base Internal Audit's annual opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control.
- 3.12 Following consideration of the above issues, Finance provided further details relating to their suggestions for inclusion in the plan.
- 3.13 The Council's Business and Citizen Workstreams of the Finance Resilience Plan include references to suggestions made in Appendix C of this report to fraud prevention activity and business grants. Finance felt that the highlighted risk areas for fraud prevention support in the fraud response plan would each lend themselves to internal audit support and review and there are many new schemes and processes for consideration detailed below. Finance considered that each of these risk areas would have a high risk profile.
- Payment of new grants to businesses or other organisations;
 - Increased payment of welfare grants and charitable payments to citizens;
 - Replacement of free school meals with vouchers;
 - Schemes to support both financially vulnerable and non-financially vulnerable self-isolators with essential food and services;
 - Procurement fraud risk in relation to supply chain decision making and changed purchasing priorities;
 - Risk in relation to 'business as usual' grants and contract payments made for delivery of outcomes to businesses or other organisations that those outcomes are not delivered;
 - Risk in relation to the Council's commitment to Following the Public Pound;
 - Transfer of staff to new roles and the role of volunteers in delivering services;
 - Relaxing debt recovery arrangements for rents, council tax, business rates and service income (*);

- Changes in arrangements for delivering care and front-line services; and
- Changed financial processes and controls in relation to devolved/home working

(*) Finance considered that this stream would be higher risk than the regular income reviews proposed in the current audit plan.

- 3.14 Finance considered that the timing of Internal Audit work would need to be carefully considered and initially familiarisation, guidance and support would be more beneficial. Once there is sufficient evidence for testing then it was felt these audits could be initiated from Q2 of 2020-21 but the priority would depend on the risk. Generally speaking, priority would be from top to bottom of the list.
- 3.15 Internal Audit's view of the above is that, other than in relation to the areas around "new" work, eg the first four bullet points, the areas are generally subject to Internal Audit review during the normal course of Internal Audit activity. For example, the fact that the Council is relaxing debt recovery arrangements over income streams will increase arrears, but these areas are subject to periodic Internal Audit review already and the relaxing of one facet of these systems would not, in Internal Audit's view, warrant a specific audit of that area at this time. Whilst accepting that there may be an increased risk at present, management is aware of these risks and has put in place, according to the risk registers, mitigating actions to assist in managing these risks.
- 3.16 Internal Audit is available and willing to assist with independent advice as and when required to help support management in its deliberations around risk minimisation and mitigation. In this respect, in paragraph 3.13 above, there is mention of the Council's fraud response plan. This has already been shared with Internal Audit for comment.
- 3.17 In view of the above, it is proposed by Internal Audit that, rather than be specific around any assurance work required around any of the above identified areas, or any others that may arise from other Covid-19 related Workstreams, the Internal Audit plan includes a form of contingency budget to be used for Covid-19 related assurance work. This work would not necessarily result in a specific Internal Audit report, as is normally the case, but assurance would be provided over areas reviewed.
- 3.18 An additional line has, therefore, been added to the plan for this purpose. If more work is done in this area than anticipated, further changes may be required to the plan which would be advised to the Audit, Risk and Scrutiny Committee in due course. If less time is used, those audits in the reserve list would be reconsidered.
- 3.19 Internal Audit regularly reports progress that management has made in implementing agreed recommendations arising from finalised audits to the Corporate Management Team and the Audit, Risk and Scrutiny Committee. It is inevitable that progress in this area will be impacted on by the Coronavirus outbreak and the Council's priorities being directed to

address its impact. In this respect, management will review the list of outstanding recommendations and liaise with Internal Audit regarding proposals. Management will report any issues arising to a future Urgent Business Committee.

4. FINANCIAL IMPLICATIONS

4.1 There are no direct financial implications arising from the recommendations of this report.

5. LEGAL IMPLICATIONS

5.1 There are no direct legal implications arising from the recommendations of this report.

6. MANAGEMENT OF RISK

6.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. The purpose of this report is to seek approval for the Internal Audit plan

6.2 In order to ensure a risk-based approach to the Council's Internal Audit activities, reference has been made in compiling the Internal Audit Plan to the Corporate Risk Register and Cluster Risk Registers, overseen by CMT and Chief Officers respectively. It is acknowledged that these are live documents, from which risks are escalated and de-escalated depending on management's assessment of the effectiveness of controls. It is therefore expected that management will consider that the risks informing the Internal Audit Plan will become more or less significant over the course of the year. When responding to Internal Audit reports, Chief Officers have been instructed by CMT to refer to their current risk registers. This is intended to ensure that the management response to each audit is considered by management to be proportionate to the risk in that area. This may include Chief Officers proposing not to accept and implement an internal audit recommendation.

7. OUTCOMES

7.1 There are no direct impacts, as a result of this report, in relation to the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place, or the Design Principles of the Council's Delivery Plan.

7.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

8. IMPACT ASSESSMENTS

Assessment	Outcome
Equality & Human Rights Impact Assessment	An assessment is not required because the reason for this report is for Committee to approve the annual Internal Audit plan. As a result, there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
Privacy Impact Assessment	Not required
Duty of Due Regard / Fairer Scotland Duty	Not applicable

9. APPENDICES

9.1 Appendix A – Internal Audit Plan 2020/21 – Strategy and Risk Assessment.

9.2 Appendix B – Approved Internal Audit Plan 2020/21.

9.3 Appendix C – Extended Corporate Management Team proposals and Internal Audit consideration.

9.4 Appendix D – Revised Internal Audit Plan 2020/21.

10. REPORT AUTHOR DETAILS

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APPENDIX A

INTERNAL AUDIT PLAN 2020/21 STRATEGY AND RISK ASSESSMENT

This document details the process adopted for developing the Internal Audit plan for 2020/21, which is the same as approved by the Audit, Risk and Scrutiny Committee previously when it considered plans for previous years.

It is a requirement of the Public Sector Internal Audit Standards that the Internal Audit plan is based on a risk assessment. Many Internal Audit Sections will define the whole audit universe (all auditable Services or systems) and apply a score against each component for various criteria including the inherent risk in the system, and the quality of management and mitigating controls in place.

Whilst an audit universe has been identified, based on previous work undertaken by Internal Audit in Aberdeenshire and Aberdeen City, to apply scores against various criteria is considered, by Internal Audit, to be too subjective and adds little value to the process.

In developing the plan, consideration was given to the Council's risk registers, the Council's Strategic Priorities, and a listing of previous audits undertaken within both Aberdeenshire and Aberdeen City Councils, and the outcome of these. The Chief Executive, Directors, and Chief Officers were invited to provide input to the plan to help ensure that the right areas were targeted for review. The detail of this is included in further appendices attached to this report.

Prior to commencing each planned audit, Internal Audit will discuss the area with Service Directors, Chief Officers, and other nominated officers to further develop the scope of the review. However, if areas are identified through testing that fall outwith that scope, which impact on governance, they will still be reported on.

In order to achieve its strategic priorities and outcomes, the Council allocates its budget to Functions and Clusters and enables service delivery through delegated authority detailed in its governance arrangements.

For Internal Audit to fulfil its objective of providing independent assurance over the Council's framework of governance, risk management and control to those charged with governance (the Audit, Risk and Scrutiny Committee), the internal controls put in place to protect the Council's assets have to be evaluated and tested. Taking this into account, along with the contents of the documents detailed above, Internal Audit considers that the main risks to the Council's control environment and achieving its Strategic Priorities and Outcomes relate to the key areas detailed in the following table.

NOTE: Internal Audit’s risk assessment based on evaluation of mitigating controls in the following table is based on Internal Audit work undertaken previously. The areas of risk identified are generic in nature and are relevant to the system of control and application thereof, on which Internal Audit bases its annual opinion. These differ from risks detailed in management’s risk registers which focus on more specific risks.

KEY TO RISK RATING:

- High** There is a high probability, before mitigating controls are applied, of errors being made which would expose the Council to an unacceptable level of risk which may impact on the Council’s finances and or reputation, and its ability to achieve its Strategic Priorities.

- Medium** There is a risk, before mitigating controls are applied, of errors being made which would expose the Council to an element of risk which may impact on the Council’s finances and or reputation, and its ability to achieve its Strategic Priorities.

- Low** There is a low probability, before mitigating controls are applied, of errors being made which would expose the Council to an unacceptable level of risk which may impact on the Council’s finances and or reputation, and its ability to achieve its Strategic Priorities.

- TBC** To be confirmed – insufficient Internal Audit work completed in these areas to date.

Key Area	Risk	Internal Audit’s Inherent Risk Assessment Before Mitigating Controls Applied	Internal Audit’s Risk Assessment Based on Evaluation of Mitigating Controls
Corporate Governance	Failure to have arrangements in place that specify the overall control environment and delegated authority across the whole Council.	High	Low
	Failure to comply with the requirements of the corporate governance arrangements including Financial Regulations, the Officers Scheme of Delegation, and other Council Policies.	High	Medium (due to compliance)

Key Area	Risk	Internal Audit's Inherent Risk Assessment Before Mitigating Controls Applied	Internal Audit's Risk Assessment Based on Evaluation of Mitigating Controls
Budget Setting	Failing to ensure that a sustainable budget is set which allows for delivery of a defined service including everything that will be required to deliver that service.	High	Low
Budget Monitoring	Failing to ensure that budgets are monitored with the involvement of Service staff involved in service provision.	Medium	Low
Budget Management	Failing to ensure that budgets are used only for service provision and are not spent because they exist.	Medium	Medium
	Failing to have outcome measures to demonstrate service provision.	Medium	TBC
	Failing to achieve Best Value / Value for Money.	High	Medium
Procurement	Failing to comply with procurement legislation.	High	Medium (due to compliance)
Payments	Failing to ensure that the correct suppliers are paid for services or goods supplied.	Low	Low
	Failing to ensure that payment of statutory benefits are controlled in accordance with legislative requirements.	High	Low
Payroll	Failing to ensure that employees are paid their basic pay correctly.	Medium	Low
	Failing to ensure that employees are paid allowances / enhancements correctly.	Medium	Medium (due to compliance)

Key Area	Risk	Internal Audit's Inherent Risk Assessment Before Mitigating Controls Applied	Internal Audit's Risk Assessment Based on Evaluation of Mitigating Controls
Income	Failing to collect statutory income (Council Tax, Business Rates, Housing Rent).	High	Low
	Failing to identify and recover sundry debts due to the Council.	Medium	Medium
	Failing to control cash income received.	Medium	Medium (based on limited testing)
Assets	Failing to ensure that assets are managed, recorded and protected.	Medium	Medium (based on limited testing)
Bond Governance	Failing to ensure that the Council has appropriate governance arrangements and practice to minimise the risk to the Council.	High	Low
	Failing to ensure compliance with the London Stock Exchange requirements.	High	Low
Cyber Security	Failing to have adequate arrangements in place to safeguard the Council's ongoing business arrangements.	High	Medium (due to dynamic nature of risk)
Health and Safety	Failing to have adequate arrangements in place to safeguard the Council's workforce and clients.	High	Medium
Business Operations	Failing to have appropriate measures in place to ensure that services are provided in accordance with regulatory requirements.	Medium	TBC

Internal Audit Plan 2020/21

Having considered the above issues, it has been determined that audits will be developed in the detailed Internal Audit plan to ensure that periodic assurance is provided over the following areas.

- Various aspects of procurement, payroll, and income collection will be reviewed on an annual basis.
- Various aspects of Budget Setting, Monitoring and Management will be covered across all Functions on a rolling basis over a three-year period.
- The main IT systems of the Council (Financial Ledger, Council Tax System, Business Rates, Receivables, Housing Rents, Payroll, Payables, Housing Benefit, Care First, etc) will each be covered once every four to five years.
- Main financial systems (eg Treasury Management, Bank Reconciliations, Payment of Housing Benefits / CTR, Housing Rent Collection, Council Tax / Business Rates Billing & Collection) will each be covered once every three to four years.

The above approach was confirmed in a report relating to Internal Audit Planning which was agreed by the Audit, Risk and Scrutiny Committee on 26 June 2018.

Area	2019/20	2020/21	2021/22	2022/23	2023/24
Procurement	X	X	X	X	X
Payroll	X	X	X	X	X
Income Collection	X	X	X	X	X
Various aspects of Budget Setting, Monitoring and Management	X	X	X	X	X
Main IT Systems – each system to be covered once in every four to five years	X	X	X	X	X
Main Financial Systems	X	X	X	X	X

Audits will be designed to cover specific key areas across Functions / Clusters or the Council, whilst Function / Cluster or location-oriented audits will also be undertaken to test a range of these areas. In doing so, assurance will be gained as to whether controls in place are operationally effective and efficient, and whether they are being complied with. Whilst undertaking audits, Internal Audit will consider opportunities to improve systems and processes, effect change and achieve value for money.

The outcome from all audits will feed into an overall evaluation of the Council's framework of governance, risk management and control, and compliance therewith.

APPENDIX B

ABERDEEN CITY COUNCIL – INTERNAL AUDIT PLAN 2020/21
Approved by the Audit, Risk and Scrutiny Committee on 12 February 2020

CROSS SERVICE

Area	Scope	Objective	Source	Target Committee Date
Financial Sustainability	Risk identified in Corporate RR Corp001	To provide assurance that the Controls and Assurance Actions detailed in the Corporate Risk Register are operating as expected in ensuring that the identified risk is adequately mitigated. Where controls have been examined by Internal Audit recently, assurance will be taken from that previous work.	Corporate RR Corp001	February 2021
Climate Change	Actions being taken by the Council to mitigate the effects of climate change as detailed in Corporate RR Corp 008	To provide assurance that the Council is taking appropriate measures to comply with its statutory obligations in addressing climate change and that progress is being monitored.	Corporate RR Corp008	December 2020
Vehicle Usage	Use of Council Vehicles	To provide assurance that adequate procedures are in place to effectively manage the Council's vehicle fleet. To include a review of non-business use, including the business case for such use and authorisation thereof. The review will also review procedures, and vehicle and driver records to ensure that appropriate arrangements are in place to safeguard the Council's goods vehicle operator's licence. This will include procedures relating to driver self-declarations and management controls relating to fitness to drive.	ECMT Operations RR O&PS 10	June 2020

Area	Scope	Objective	Source	Target Committee Date
Agency Staff	Procurement of Agency Staff by all Functions	<p>To provide assurance that agency staff are being appointed through appropriate channels and that arrangements for their induction are robust. This will involve reviewing written procedures; authorisation of agency staff requests; procurement processes and agency staff induction.</p> <p><i>(Links to Internal Audit Strategy to include aspects of Procurement in each year's Internal Audit plan.)</i></p>	Internal Audit	December 2020
Timesheets and Allowances	Timesheets and Allowances paid to Council staff including Craft Workers, but excluding Teachers	<p>To provide assurance that payments are accurate and justified, and that improvements recommended in previous reviews have been fully implemented.</p> <p><i>(Links to Internal Audit Strategy to include aspects of Payroll in each year's Internal Audit plan. The 2019/20 review of this area is identifying a higher number of errors and some issues with processes.)</i></p>	Internal Audit	May 2021

CUSTOMER

Area	Scope	Objective	Source	Target Committee Date
Housing	Waiting List and Allocations	<p>To provide assurance that the Housing Waiting List is maintained efficiently and allocations are made in accordance with policy.</p> <p><i>(Proposed for inclusion in 2019/20 Internal Audit Plan but removed following additional proposals from management. AR&SC was keen that this audit be included at that time.)</i></p>	Internal Audit	May 2021
Academy System	Control over Academy System used for Revenues and Benefits	<p>To provide assurance over system controls (to include access controls, system security and backups, interfaces, business continuity and contingency plans).</p> <p><i>(Links to Internal Audit strategy of including Main IT Systems in each year's plan with each system being reviewed once in every four to five years. This system has not been reviewed previously.)</i></p>	Internal Audit	October 2020

Area	Scope	Objective	Source	Target Committee Date
Teachers Payroll	Payments made via the Payroll System to Teachers	<p>To provide assurance that all aspects of payroll administration are adequately controlled and that payment is being made accurately to bona fide employees. To cover new starts, change of circumstance, and leavers along with the payment of additional hours and allowances (previous review April 2016).</p> <p><i>(Links to Internal Audit Strategy to include aspects of Payroll in each year's Internal Audit plan (not covered by proposed or previous audits of Timesheets and Allowances)).</i></p>	Internal Audit	December 2020
Housing Benefit and Council Tax Reduction	Housing Benefit and Council Tax Reduction	<p>To provide assurance that entitlement is being calculated correctly based on appropriate documentary evidence and recorded accurately for subsidy purposes.</p> <p><i>(Links to Internal Audit strategy of including main financial systems in each year's plan with each system being reviewed once in every three to four years. Previous review – July 2017).</i></p>	Internal Audit	February 2021

OPERATIONS

Area	Scope	Objective	Source	Target Committee Date
Health and Safety	Health and Safety arrangements within Operations and Protective Services	<p>To provide assurance that appropriate processes are being employed in managing health and safety within the Cluster. This follows on from a corporate review and is intended to provide assurance that corporate processes are being employed in managing the risks.</p> <p>This review will also cover two aspects of public safety – water safety and cemetery headstones – to provide assurance that the Council has appropriate arrangements in place to manage these areas.</p>	Corporate RR Corp002	May 2021
Recruitment	Recruitment of teachers	To provide assurance that appropriate processes are being employed in the recruitment of teaching staff and that arrangements are in place to address the risks identified in the Operations Risk Register (ICFS005).	Operations RR ICFS005	February 2021
Vehicle Replacement	Vehicle Replacement Policy and Procurement	<p>To provide assurance that the Council has an appropriate vehicle replacement policy, and that procurement complies with policy and procurement regulations / governance.</p> <p><i>(Links to Internal Audit Strategy to include aspects of Procurement in each year's Internal Audit plan.)</i></p>	Internal Audit	February 2021

Area	Scope	Objective	Source	Target Committee Date
School / Pupil Security	School Estate / Pupil Safety	To provide assurance that the Council has adequate arrangements regarding school security to include those in place to: <ul style="list-style-type: none"> • Control access to schools • Ensure that knives / weapons are not brought into schools • Know where pupils are during the school day • Escort vulnerable young people 	ECMT	February 2021
Garden Waste Income	Payments through on-line payment option	To provide assurance that payments received through on-line only option are adequately managed and controlled.	ECMT	October 2020

RESOURCES

Area	Scope	Objective	Source	Target Committee Date
Treasury Management	Treasury Management	<p>To provide assurance that the Council's Treasury Management procedures follow best practice and are being complied with.</p> <p><i>(Links to Internal Audit strategy of including main financial systems in each year's plan with each system being reviewed once in every three to four years. Previous review – February 2017).</i></p>	Internal Audit	October 2020
Bank Reconciliations	Bank Reconciliations	<p>To provide assurance that the Council's main bank accounts are reconciled on a regular and timely basis and that the methodology is robust.</p> <p><i>(Links to Internal Audit strategy of including main financial systems in each year's plan with each system being reviewed once in every three to four years. Previous review – November 2016).</i></p>	Internal Audit	June 2020
Land and Property	Sale of Land and Property	<p>To provide assurance over the processes in place for the sale of land and property assets. Review to include arrangements made for security of vacant properties.</p>	Resources RR – CL02	February 2021
Capital Project Management	Capital Project Management	<p>To provide assurance that the management and reporting of on-going capital projects is adequate and that appropriate post completion reviews are completed so that lessons learned can be recorded and acted upon.</p>	Management	May 2021

Area	Scope	Objective	Source	Target Committee Date
Consilium System	Control over Consilium System (HRA Building maintenance System)	To provide assurance over system controls (to include access controls, system security and backups, interfaces, business continuity and contingency plans). <i>(Links to Internal Audit strategy of including Main IT Systems in each year's plan with each system being reviewed once in every four to five years. This system has not been reviewed previously.)</i>	Internal Audit	October 2020

GOVERNANCE

Area	Scope	Objective	Source	Target Committee Date
Licensing	Licensing Income	To provide assurance over the processes in place for controlling income from licensing applications. <i>(Links to Internal Audit Strategy to include aspects of income collection in each year's Internal Audit plan.)</i>	Internal Audit	December 2020

PLACE

Area	Scope	Objective	Source	Target Committee Date
Income	Planning and Building Standards fee income	<p>To provide assurance that there are adequate systems in place to control fee income and that they are being complied with.</p> <p><i>(Links to Internal Audit Strategy to include aspects of income collection in each year's Internal Audit plan.)</i></p>	<p>Place RR SPP003</p> <p>Internal Audit</p>	February 2021
Interreg Projects	Interreg Projects where Aberdeen City Council is involved as a Lead Partner and / or Project Partner	<p>To certify required grant claims in accordance with Programme Secretariat requirements:</p> <ul style="list-style-type: none"> • ACE Retrofitting • BEGIN • Fuel Cell Cargo Pedelec (FCCP) • HeatNet • HECTOR / HyWAVE • HyTrEc2 • SCORE • Smart HY Aware <p><i>There will be no specific reporting to management and / or Audit, Risk and Scrutiny Committee in relation to these grant claims unless a significant issue is identified.</i></p>	Place RR CG001	Not applicable

HEALTH AND SOCIAL CARE PARTNERSHIP

Area	Scope	Objective	Source	Target Committee Date
Contributing to Your Care Policy	Contributing to Your Care Policy	<p>To provide assurance that the Contributing to Your Care Policy has been implemented and that the requirements of the Policy are being complied with. This will include ensuring that adequate training has been provided and that progress is being made with completing new financial assessments for all clients based on the new Policy requirements.</p> <p><i>(The inclusion of a review to provide assurance over progress with implementing the new Policy in the 2020/21 Internal Audit Plan was agreed at the Audit, Risk and Scrutiny Committee on 25 September 2019.)</i></p>	<p>Management</p> <p>AR&SC</p>	October 2020
Information exchange between Housing / IJB	Information exchange between Housing / IJB (Adult Protection)	To provide assurance regarding the flow of data regarding the customer journey through Council systems and consider possible misunderstandings relating to the requirements of GDPR.	Management	June 2020
Mental Health and Substance Abuse	Mental Health and Substance Abuse	To provide assurance that appropriate processes are in place to manage and record support arrangements and that expenditure is adequately controlled, including approval / management of discretionary support.	Management	December 2020
Bon Accord Care	Budget Monitoring to include monitoring of savings programme.	To provide assurance over Bon Accord Care's budget monitoring procedures including monitoring of savings programme.	Management	October 2020

APPENDIX C

EXTENDED CORPORATE MANAGEMENT TEAM PROPOSALS

CROSS SERVICE

Area	Scope	Objective	Chief Officer Proposals and Rationale	Internal Audit Comment
Financial Sustainability	Risk identified in Corporate RR Corp001	To provide assurance that the Controls and Assurance Actions detailed in the Corporate Risk Register are operating as expected in ensuring that the identified risk is adequately mitigated. Where controls have been examined by Internal Audit recently, assurance will be taken from that previous work.	Proceed. Due to the continued impact on financial sustainability as a result of COVID. However, the scope of this audit could include measures put in place around protecting the balance sheet, protecting revenue and financial management reputation as identified in the Finance Resilience Urgent Business Committee Report of 20 March 2020.	Agreed. Proceed. Target AR&SC - February 2021
Climate Change	Actions being taken by the Council to mitigate the effects of climate change as detailed in Corporate RR Corp 008.	To provide assurance that the Council is taking appropriate measures to comply with its statutory obligations in addressing climate change and that progress is being monitored.	Proceed	Proceed. Target AR&SC - December 2020

Area	Scope	Objective	Chief Officer Proposals and Rationale	Internal Audit Comment
Vehicle Usage	Use of Council Vehicles	To provide assurance that adequate procedures are in place to effectively manage the Council's vehicle fleet. To include a review of non-business use, including the business case for such use and authorisation thereof. The review will also review procedures, and vehicle and driver records to ensure that appropriate arrangements are in place to safeguard the Council's goods vehicle operator's licence. This will include procedures relating to driver self-declarations and management controls relating to fitness to drive.	No comment	Proceed. Reschedule from June 2020 to October 2020 AR&SC
Agency Staff	Procurement of Agency Staff by all Functions	To provide assurance that agency staff are being appointed through appropriate channels and that arrangements for their induction are robust. This will involve reviewing written procedures; authorisation of agency staff requests; procurement processes and agency staff induction. <i>(Links to Internal Audit Strategy to include aspects of Procurement in each year's Internal Audit plan.)</i>	Finance – Defer. CPS, Finance and Transaction Team continue to review and improve procedures and consolidate agency staff recruitment. Transaction Team staff and CPS are working on many different priorities to support COVID.	A number of issues were identified in last audit of this area in 2016/17 (e.g. breach of Procurement legislation, breach of working time directive). Internal Audit believes that assurance is needed in this area and proposes moving the audit to a reserve list of audits to be reconsidered later in the financial year.

Area	Scope	Objective	Chief Officer Proposals and Rationale	Internal Audit Comment
Timesheets and Allowances	Timesheets and Allowances paid to Council staff including Craft Workers, but excluding Teachers	<p>To provide assurance that payments are accurate and justified, and that improvements recommended in previous reviews have been fully implemented.</p> <p><i>(Links to Internal Audit Strategy to include aspects of Payroll in each year's Internal Audit plan. The 2019/20 review of this area is identifying a higher number of errors and some issues with processes.)</i></p>	No comment	<p>Proceed.</p> <p>Target AR&SC – May 2021</p>
Covid-19	<p>Areas where specific Covid-19 related assurance work may be required, for example (but not limited to):</p> <ul style="list-style-type: none"> • Fraud Response Plan • Business Grants • Free School Meal Vouchers • Food Fund • Self-Employed Grant Fund 	To provide assurance in relation any specific Covid-19 related activity that may be required.		As required

CUSTOMER

Area	Scope	Objective	Chief Officer Proposals and Rationale	Internal Audit Comment
Housing	Waiting List and Allocations	<p>To provide assurance that the Housing Waiting List is maintained efficiently and allocations are made in accordance with policy.</p> <p><i>(Proposed for inclusion in 2019/20 Internal Audit Plan but removed following additional proposals from management. AR&SC was keen that this audit be included at that time.)</i></p>	No comment	<p>Proceed.</p> <p>Target AR&SC – May 2021</p>
Academy System	Control over Academy System used for Revenues and Benefits	<p>To provide assurance over system controls (to include access controls, system security and backups, interfaces, business continuity and contingency plans).</p> <p><i>(Links to Internal Audit strategy of including Main IT Systems in each year's plan with each system being reviewed once in every four to five years. This system has not been reviewed previously.)</i></p>	<p>Proceed. The audit would provide assurance that system access, security, IT disaster recovery and Business Continuity controls are in place. However, this recommendation could be revisited if a more urgent need was identified.</p>	<p>Proceed.</p> <p>Target AR&SC – October 2020</p>

Area	Scope	Objective	Chief Officer Proposals and Rationale	Internal Audit Comment
Teachers Payroll	Payments made via the Payroll System to Teachers	<p>To provide assurance that all aspects of payroll administration are adequately controlled and that payment is being made accurately to bona fide employees. To cover new starts, change of circumstance, and leavers along with the payment of additional hours and allowances (previous review April 2016).</p> <p><i>(Links to Internal Audit Strategy to include aspects of Payroll in each year's Internal Audit plan (not covered by proposed or previous audits of Timesheets and Allowances)).</i></p>	<p>Due to the current situation with COVID-19 this has increased the work-load for the Payroll Team regarding the payment of relief Staff / Supply Teachers and has increased the volume of email queries due to staff concerns over pay. Therefore, we would ask that the proposed Teachers be delayed until this time next year.</p>	<p>Objective to be changed to include consideration of payment to Supply Teachers as a result of Covid.</p> <p>Target AR&SC – Changed from December 2020 to May 2021</p>

Area	Scope	Objective	Chief Officer Proposals and Rationale	Internal Audit Comment
Housing Benefit and Council Tax Reduction	Housing Benefit and Council Tax Reduction	<p>To provide assurance that entitlement is being calculated correctly based on appropriate documentary evidence and recorded accurately for subsidy purposes.</p> <p><i>(Links to Internal Audit strategy of including main financial systems in each year's plan with each system being reviewed once in every three to four years. Previous review – July 2017).</i></p>	<p>Customer – there is an external audit of Housing Benefit by the DWP to be undertaken during the summer which will provide a level of reassurance.</p> <p>Finance – consider deferral due to current impact of COVID on the service and replace with suggested new audit of Business Grants.</p>	<p>Defer.</p> <p>The DWP report will be considered by Internal Audit to determine if sufficient assurance can be taken and the area will be reconsidered for a future audit.</p> <p>Proposal is to include this in a Covid-19 Assurance contingency part of the Internal Audit Plan shown under Cross Service</p>

OPERATIONS

Area	Scope	Objective	Chief Officer Proposals and Rationale	Internal Audit Comment
Health and Safety	Health and Safety arrangements within Operations and Protective Services	<p>To provide assurance that appropriate processes are being employed in managing health and safety within the Cluster. This follows on from a corporate review and is intended to provide assurance that corporate processes are being employed in managing the risks.</p> <p>This review will also cover two aspects of public safety – water safety and cemetery headstones – to provide assurance that the Council has appropriate arrangements in place to manage these areas.</p>	No comment	Target AR&SC – May 2021
Recruitment	Recruitment of teachers	To provide assurance that appropriate processes are being employed in the recruitment of teaching staff and that arrangements are in place to address the risks identified in the Operations Risk Register (ICFS005).	Defer – not considered urgent at present and Cluster is continuing to identify Covid-19 related risks which may need to be audited.	<p>Agreed to defer.</p> <p>Proposal is to move audit to reserve list of audits to be reconsidered later in the year.</p>

Area	Scope	Objective	Chief Officer Proposals and Rationale	Internal Audit Comment
Vehicle Replacement	Vehicle Replacement Policy and Procurement	<p>To provide assurance that the Council has an appropriate vehicle replacement policy, and that procurement complies with policy and procurement regulations / governance.</p> <p><i>(Links to Internal Audit Strategy to include aspects of Procurement in each year's Internal Audit plan.)</i></p>	<p>Finance – defer. Service significantly impacted by COVID operational change.</p> <p>Operation and Protective Services – leave in plan at present and revisit layer in the year.</p>	<p>Plan to proceed on the basis of reconsideration later in the year as recommended by Operations and Protective Services.</p> <p>Target AR&SC – February 2021 (subject to reconsideration)</p>
School / Pupil Security	School Estate / Pupil Safety	<p>To provide assurance that the Council has adequate arrangements regarding school security to include those in place to:</p> <ul style="list-style-type: none"> • Control access to schools • Ensure that knives / weapons are not brought into schools • Know where pupils are during the school day • Escort vulnerable young people 	Proceed.	<p>Proceed.</p> <p>Target AR&SC – February 2021</p>

Area	Scope	Objective	Chief Officer Proposals and Rationale	Internal Audit Comment
Garden Waste Income	Payments through on-line payment option	To provide assurance that payments received through on-line only option are adequately managed and controlled.	Finance – Defer due to operational changes during Covid.	<p>Although there have been operational changes relating to the collection of garden waste, there has been no change to the requirement to have a permit.</p> <p>Propose moving audit to a reserve list of audits to be reconsidered later in the financial year.</p>

RESOURCES

Area	Scope	Objective	Chief Officer Proposals and Rationale	Internal Audit Comment
Treasury Management	Treasury Management	<p>To provide assurance that the Council's Treasury Management procedures follow best practice and are being complied with.</p> <p><i>(Links to Internal Audit strategy of including main financial systems in each year's plan with each system being reviewed once in every three to four years. Previous review – February 2017).</i></p>	Proceed. To Support the cashflow of the Council, financial resilience plans and maintain credit rating.	<p>Proceed.</p> <p>Target AR&SC – October 2020</p>
Bank Reconciliations	Bank Reconciliations	<p>To provide assurance that the Council's main bank accounts are reconciled on a regular and timely basis and that the methodology is robust.</p> <p><i>(Links to Internal Audit strategy of including main financial systems in each year's plan with each system being reviewed once in every three to four years. Previous review – November 2016).</i></p>	Proceed	Draft report issued to Finance on 15 April 2020
Land and Property	Sale of Land and Property	<p>To provide assurance over the processes in place for the sale of land and property assets. Review to include arrangements made for security of vacant properties.</p>	Defer – service impacted operationally by COVID and impact on asset valuations and changing property use.	As scheduled for later in the year, propose moving this audit to a reserve list of audits to be reconsidered later in the financial year.

Area	Scope	Objective	Chief Officer Proposals and Rationale	Internal Audit Comment
Capital Project Management	Capital Project Management	To provide assurance that the management and reporting of on-going capital projects is adequate and that appropriate post completion reviews are completed so that lessons learned can be recorded and acted upon.	This area is under pressure at present and is identified as a particular risk in the Covid-19 Risk Registers. It is proposed that the audit remain in the plan at present but that this remain subject to on-going consideration.	Proceed. Target AR&SC – May 2021
Consilium System	Control over Consilium System (HRA Building maintenance System)	To provide assurance over system controls (to include access controls, system security and backups, interfaces, business continuity and contingency plans). <i>(Links to Internal Audit strategy of including Main IT Systems in each year's plan with each system being reviewed once in every four to five years. This system has not been reviewed previously.)</i>	Finance – Defer due to operational changes during Covid	Operational changes should not impact on control over the system as detailed in the audit's objective. Proceed. Target AR&SC – October 2020.
Anti-fraud controls	TBC	TBC	Governance – evidence of additional phishing and fraud attempts.	Proposal is to include this in a Covid-19 Assurance contingency part of the Internal Audit Plan shown under Cross Service

GOVERNANCE

Area	Scope	Objective	Chief Officer Proposals and Rationale	Internal Audit Comment
Licensing	Licensing Income	<p>To provide assurance over the processes in place for controlling income from licensing applications.</p> <p><i>(Links to Internal Audit Strategy to include aspects of income collection in each year's Internal Audit plan.)</i></p>	Finance – recommend that this audit is replaced with wider audit of impact of COVID on income streams as part of COVID controls suggested as new audit.	Having considered Finance's comments in paragraphs 3.13 and 3.14 in the covering report, Internal Audit proposals moving this audit to a Reserve List of audits.

PLACE

Area	Scope	Objective	Chief Officer Proposals and Rationale	Internal Audit Comment
Income	Planning and Building Standards fee income	<p>To provide assurance that there are adequate systems in place to control fee income and that they are being complied with.</p> <p><i>(Links to Internal Audit Strategy to include aspects of income collection in each year's Internal Audit plan.)</i></p>	Finance – recommend that this audit is replaced with wider audit of impact of COVID on income streams as part of COVID controls suggested as new audit.	Having considered Finance's comments in paragraphs 3.13 and 3.14 in the covering report, Internal Audit proposals moving this audit to a Reserve List of audits.
Interreg Projects	Interreg Projects where Aberdeen City Council is involved as a Lead Partner and / or Project Partner	<p>To certify required grant claims in accordance with Programme Secretariat requirements:</p> <ul style="list-style-type: none"> • ACE Retrofitting • BEGIN • Fuel Cell Cargo Pedelec (FCCP) • HeatNet • HECTOR / HyWAVE • HyTrEc2 • SCORE • Smart HY Aware <p><i>There will be no specific reporting to management and / or Audit, Risk and Scrutiny Committee in relation to these grant claims unless a significant issue is identified.</i></p>	No comment	Retain

HEALTH AND SOCIAL CARE PARTNERSHIP

Area	Scope	Objective	Chief Officer Proposals and Rationale	Internal Audit Comment
Contributing to Your Care Policy	Contributing to Your Care Policy	<p>To provide assurance that the Contributing to Your Care Policy has been implemented and that the requirements of the Policy are being complied with. This will include ensuring that adequate training has been provided and that progress is being made with completing new financial assessments for all clients based on the new Policy requirements.</p> <p><i>(The inclusion of a review to provide assurance over progress with implementing the new Policy in the 2020/21 Internal Audit Plan was agreed at the Audit, Risk and Scrutiny Committee on 25 September 2019.)</i></p>	Defer. Focus on Covid activities has delayed implementation of the new charging policy.	<p>The Cluster advised the AR&SC on 25 September 2019 that they had developed an action plan to ensure full implementation of the new policy by 31 March 2020. As a result of inclusion of this audit in the 2020/21 plan the Committee agreed to close off a recommendation that was originally due to be implemented in March 2017. As the policy has not yet been fully implemented, Internal Audit proposes moving this audit to a reserve list of audits to be reconsidered later in the financial year.</p>

Area	Scope	Objective	Chief Officer Proposals and Rationale	Internal Audit Comment
Information exchange between Housing / IJB	Information exchange between Housing / IJB (Adult Protection)	To provide assurance regarding the flow of data regarding the customer journey through Council systems and consider possible misunderstandings relating to the requirements of GDPR.	Defer. Team focusing on Covid activities and supporting service users.	Defer. Add to list of reserve audits for consideration later in the financial year.
Mental Health and Substance Abuse	Mental Health and Substance Abuse	To provide assurance that appropriate processes are in place to manage and record support arrangements and that expenditure is adequately controlled, including approval / management of discretionary support.	Proceed. However, Cluster would like to keep this under review.	Target AR&SC – December 2020
Bon Accord Care	Budget Monitoring to include monitoring of savings programme.	To provide assurance over Bon Accord Care's budget monitoring procedures including monitoring of savings programme.	No comment	Proceed. Target AR&SC – October 2020

APPENDIX D

REVISED INTERNAL AUDIT PLAN 2020/21

CROSS SERVICE

Area	Scope	Objective	Target Committee Date
Financial Sustainability	Risk identified in Corporate RR Corp001	To provide assurance that the Controls and Assurance Actions detailed in the Corporate Risk Register are operating as expected in ensuring that the identified risk is adequately mitigated. Where controls have been examined by Internal Audit recently, assurance will be taken from that previous work.	February 2021
Climate Change	Actions being taken by the Council to mitigate the effects of climate change as detailed in Corporate RR Corp 008.	To provide assurance that the Council is taking appropriate measures to comply with its statutory obligations in addressing climate change and that progress is being monitored.	December 2020
Vehicle Usage	Use of Council Vehicles	To provide assurance that adequate procedures are in place to effectively manage the Council's vehicle fleet. To include a review of non-business use, including the business case for such use and authorisation thereof. The review will also review procedures, and vehicle and driver records to ensure that appropriate arrangements are in place to safeguard the Council's goods vehicle operator's licence. This will include procedures relating to driver self-declarations and management controls relating to fitness to drive.	October 2020

Area	Scope	Objective	Target Committee Date
Agency Staff	Procurement of Agency Staff by all Functions	<p>To provide assurance that agency staff are being appointed through appropriate channels and that arrangements for their induction are robust. This will involve reviewing written procedures; authorisation of agency staff requests; procurement processes and agency staff induction.</p> <p><i>(Links to Internal Audit Strategy to include aspects of Procurement in each year's Internal Audit plan.)</i></p>	Reserve List
Timesheets and Allowances	Timesheets and Allowances paid to Council staff including Craft Workers, but excluding Teachers	<p>To provide assurance that payments are accurate and justified, and that improvements recommended in previous reviews have been fully implemented.</p> <p><i>(Links to Internal Audit Strategy to include aspects of Payroll in each year's Internal Audit plan. The 2019/20 review of this area is identifying a higher number of errors and some issues with processes.)</i></p>	May 2021
Covid-19	<p>Areas where specific Covid-19 related assurance work may be required, for example (but not limited to):</p> <ul style="list-style-type: none"> • Fraud Response Plan • Business Grants • Free School Meal Vouchers • Food Fund • Self-Employed Grant Fund 	To provide assurance in relation any specific Covid-19 related activity that may be required.	As required

CUSTOMER

Area	Scope	Objective	Target Committee Date
Housing	Waiting List and Allocations	<p>To provide assurance that the Housing Waiting List is maintained efficiently and allocations are made in accordance with policy.</p> <p><i>(Proposed for inclusion in 2019/20 Internal Audit Plan but removed following additional proposals from management. AR&SC was keen that this audit be included at that time.)</i></p>	May 2021
Academy System	Control over Academy System used for Revenues and Benefits	<p>To provide assurance over system controls (to include access controls, system security and backups, interfaces, business continuity and contingency plans).</p> <p><i>(Links to Internal Audit strategy of including Main IT Systems in each year's plan with each system being reviewed once in every four to five years. This system has not been reviewed previously.)</i></p>	October 2020
Teachers Payroll	Payments made via the Payroll System to Teachers	<p>To provide assurance that all aspects of payroll administration are adequately controlled and that payment is being made accurately to bona fide employees. To cover new starts, change of circumstance, payment of supply teachers as a result of Covid-19, and leavers along with the payment of additional hours and allowances (previous review April 2016).</p> <p><i>(Links to Internal Audit Strategy to include aspects of Payroll in each year's Internal Audit plan (not covered by proposed or previous audits of Timesheets and Allowances)).</i></p>	May 2021

OPERATIONS

Area	Scope	Objective	Target Committee Date
Health and Safety	Health and Safety arrangements within Operations and Protective Services	<p>To provide assurance that appropriate processes are being employed in managing health and safety within the Cluster. This follows on from a corporate review and is intended to provide assurance that corporate processes are being employed in managing the risks.</p> <p>This review will also cover two aspects of public safety – water safety and cemetery headstones – to provide assurance that the Council has appropriate arrangements in place to manage these areas.</p>	May 2021
Recruitment	Recruitment of teachers	To provide assurance that appropriate processes are being employed in the recruitment of teaching staff and that arrangements are in place to address the risks identified in the Operations Risk Register (ICFS005).	Reserve List
Vehicle Replacement	Vehicle Replacement Policy and Procurement	<p>To provide assurance that the Council has an appropriate vehicle replacement policy, and that procurement complies with policy and procurement regulations / governance.</p> <p><i>(Links to Internal Audit Strategy to include aspects of Procurement in each year's Internal Audit plan.)</i></p>	February 2021

Area	Scope	Objective	Target Committee Date
Garden Waste Income	Payments through on-line payment option	To provide assurance that payments received through on-line only option are adequately managed and controlled.	Reserve List
School / Pupil Security	School Estate / Pupil Safety	<p>To provide assurance that the Council has adequate arrangements regarding school security to include those in place to:</p> <ul style="list-style-type: none"> • Control access to schools • Ensure that knives / weapons are not brought into schools • Know where pupils are during the school day • Escort vulnerable young people 	February 2021

RESOURCES

Area	Scope	Objective	Target Committee Date
Treasury Management	Treasury Management	<p>To provide assurance that the Council's Treasury Management procedures follow best practice and are being complied with.</p> <p><i>(Links to Internal Audit strategy of including main financial systems in each year's plan with each system being reviewed once in every three to four years. Previous review – February 2017).</i></p>	October 2020
Bank Reconciliations	Bank Reconciliations	<p>To provide assurance that the Council's main bank accounts are reconciled on a regular and timely basis and that the methodology is robust.</p> <p><i>(Links to Internal Audit strategy of including main financial systems in each year's plan with each system being reviewed once in every three to four years. Previous review – November 2016).</i></p>	October 2020
Land and Property	Sale of Land and Property	<p>To provide assurance over the processes in place for the sale of land and property assets. Review to include arrangements made for security of vacant properties.</p>	Reserve List
Capital Project Management	Capital Project Management	<p>To provide assurance that the management and reporting of on-going capital projects is adequate and that appropriate post completion reviews are completed so that lessons learned can be recorded and acted upon.</p>	May 2021

Area	Scope	Objective	Target Committee Date
Consilium System	Control over Consilium System (HRA Building maintenance System)	To provide assurance over system controls (to include access controls, system security and backups, interfaces, business continuity and contingency plans). <i>(Links to Internal Audit strategy of including Main IT Systems in each year's plan with each system being reviewed once in every four to five years. This system has not been reviewed previously.)</i>	October 2020.

GOVERNANCE

Area	Scope	Objective	Target Committee Date
Licensing	Licensing Income	To provide assurance over the processes in place for controlling income from licensing applications. <i>(Links to Internal Audit Strategy to include aspects of income collection in each year's Internal Audit plan.)</i>	Reserve List

PLACE

Area	Scope	Objective	Target Committee Date
Income	Planning and Building Standards fee income	<p>To provide assurance that there are adequate systems in place to control fee income and that they are being complied with.</p> <p><i>(Links to Internal Audit Strategy to include aspects of income collection in each year's Internal Audit plan.)</i></p>	Reserve List
Interreg Projects	Interreg Projects where Aberdeen City Council is involved as a Lead Partner and / or Project Partner	<p>To certify required grant claims in accordance with Programme Secretariat requirements:</p> <ul style="list-style-type: none"> • ACE Retrofitting • BEGIN • Fuel Cell Cargo Pedelec (FCCP) • HeatNet • HECTOR / HyWAVE • HyTrEc2 • SCORE • Smart HY Aware <p><i>There will be no specific reporting to management and / or Audit, Risk and Scrutiny Committee in relation to these grant claims unless a significant issue is identified.</i></p>	Not applicable

HEALTH AND SOCIAL CARE PARTNERSHIP

Area	Scope	Objective	Target Committee Date
Contributing to Your Care Policy	Contributing to Your Care Policy	<p>To provide assurance that the Contributing to Your Care Policy has been implemented and that the requirements of the Policy are being complied with. This will include ensuring that adequate training has been provided and that progress is being made with completing new financial assessments for all clients based on the new Policy requirements.</p> <p><i>(The inclusion of a review to provide assurance over progress with implementing the new Policy in the 2020/21 Internal Audit Plan was agreed at the Audit, Risk and Scrutiny Committee on 25 September 2019.)</i></p>	Reserve List
Information exchange between Housing / IJB	Information exchange between Housing / IJB (Adult Protection)	To provide assurance regarding the flow of data regarding the customer journey through Council systems and consider possible misunderstandings relating to the requirements of GDPR.	Reserve List
Mental Health and Substance Abuse	Mental Health and Substance Abuse	To provide assurance that appropriate processes are in place to manage and record support arrangements and that expenditure is adequately controlled, including approval / management of discretionary support.	December 2020
Bon Accord Care	Budget Monitoring to include monitoring of savings programme.	To provide assurance over Bon Accord Care's budget monitoring procedures including monitoring of savings programme.	October 2020