ABERDEEN CITY COUNCIL

COMMITTEE	Audit, Risk and Scrutiny Committee
DATE	24 February 2021
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Internal Audit Plan 2021/22
REPORT NUMBER	IA/20/015
DIRECTOR	N/A
REPORT AUTHOR	Colin Harvey
TERMS OF REFERENCE	2.1

1.   PURPOSE OF REPORT

1.1   The purpose of this report is to seek approval of the attached Internal Audit plan for 2021/22.

2.   RECOMMENDATION

2.1   It is recommended that the Committee approve the attached Internal Audit Plan for 2021/22.

3.   BACKGROUND/MAIN ISSUES

Reason for reporting

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 proposed plan for 2021/22 is attached as appendix B and includes the Aberdeen City Integration Joint Board and North East of Scotland Pension Fund for information.

3.2   All audits included in the attached plan, as well as those in future plans, will help inform Internal Audit's opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control, which is expressed in an annual report, and provide assurance to the Audit, Risk and Scrutiny Committee. Where opportunities for improvement in controls and their application, or improvements in value for money, are identified these will be reported along with recommendations for management to consider.

Plan development

3.3   When the shared Internal Audit Service was introduced between Aberdeenshire and Aberdeen City Councils it was planned to have rolling

three-year plans, with those of both Councils linked as far as possible to improve efficiency and help share best practice. This has not, at present, been possible to achieve. The Councils have different risk profiles and assurance needs (although Internal Audit needs to gain its own assurances in order to complete its annual report). This means that, although similar services are being provided, the timing of reviews often varies. However, it is still possible to draw on and share best practice where this is identified.

3.4   The Audit, Risk and Scrutiny Committee agreed at its meeting on 26 June 2018 that single year plans continue to be developed as, due to the pace of change facing Local Government, it was considered too early to start developing three-year plans. It was agreed that this would result in agreed plans being subject to constant change as new risks were identified and addressed.

3.5   During the planning process, Internal Audit reviewed the Council's approved Risk Registers and consulted with the Risk Board and Extended Corporate Management Team to ensure that areas which Officers consider to be of risk to their business operations are considered for inclusion in the plan.

3.6   The above considerations, and those detailed in Appendix A, have resulted in a draft Internal Audit plan being produced (Appendix B). The plan details what Internal Audit anticipates being able to review in the year, assuming stability in resources available to the Section. The plan is flexible and can be amended to reflect changes in priority or because of new risks being introduced or identified, although consideration needs to be given to the requirement for Internal Audit to complete sufficient work to provide an evidence based annual opinion.

3.7   Each of the planned audits has been allocated to a target Committee date. These may be subject to change based on availability of resources within Clusters to respond to Internal Audit's enquiries, resources within Internal Audit, the risk profile of the organisation as noted at paragraph 3.3 above, and the extent to which processes are documented and complied with.

3.8   The Plan also includes time set aside to assist Services in developing their controls and approach to improving compliance. This reflects development of a more proactive value-added approach by Internal Audit, to supplement the more traditional core compliance-oriented audit work. For these elements of the Plan, subject to the caveat in paragraph 3.20 below, there will not be a separate Internal Audit report to the Audit Risk and Scrutiny Committee. Highlights from this work will however be provided as part of the regular Internal Audit progress reports provided to the Committee.

3.9   The time allocation for all audits assumes that systems to be reviewed are adequately documented, detailing the controls put in place by management, and that testing identifies that these controls are being complied with. If this is not the case, there will be an impact on the time taken to review planned areas and on the plan's achievability.

3.10   During the drafting of the plan it has been considered whether progress with the 2020/21 Internal Audit Plan will impact on the resources available for 2021/22. Internal Audit progress reports to the Audit, Risk and Scrutiny

Committee during 2020/21 have stated that there have been delays with progressing work for a variety of reasons. Time has been included in the plan for the conclusion of this work. If, nearer the end of the 2020/21 financial year, it becomes apparent that completion of the 2020/21 planned works would further impact on the resource available for 2021/22, a report will be submitted to the Audit, Risk and Scrutiny Committee making proposals to resolve any issues.

3.11 In recognition of the above factors, the pace and scale of the Council's Transformation, its fluid risk environment, and uncertainty in respect of the ongoing impact of external factors (including Covid 19 and EU Exit), it is proposed that a formal review of the Internal Audit Plan is undertaken during the course of 2021/22. It is anticipated that the Audit, Risk and Scrutiny Committee will be asked at its meeting on 29 September 2021, following consultation with the Council's Risk Board, to reaffirm the plan for the remainder of the year or to consider any proposals to amend the plan based on the risk to the organisation at that point. This would help to ensure that the plan remains relevant to the Council's risk profile and available resources.

Covid 19

3.12 In developing the Plan, cognisance has been taken of the impact on Services as a result of Covid 19 and the potential for legacy impact and continuing resource constraints going forward, which may affect the ability of Services to assist Internal Audit in its enquiries and respond to draft audit reports as they are published.

3.13 The Plan does not include Covid 19 specific work. Internal Audit remains alert to the risks to the Council's internal control environment, and any changes in the systems and processes audited as part of the Plan, or compliance with these, as a result of Covid 19 will be considered, risk assessed, and highlighted as appropriate as part of the audit process.

3.14 At its meeting of 8 October 2020 the Audit, Risk and Scrutiny Committee requested that the Interim Chief Internal Auditor provide details on what a review in relation to the Council's response to the Covid 19 pandemic including the Spaces for People project would look like and the resources required to undertake the review. A possible scope and objective of this audit work was presented to the Audit, Risk and Scrutiny Committee at its meeting of 9 December 2020, and the Committee agreed to note that this would be consulted on as part of preparations for presenting the draft Internal Audit Plan for 2021/22.

3.15 The audit objective described was to obtain assurance over the Council's controls over the use of key areas of grant funding provided by Scottish Government in respect of Covid 19, including funding allocations, Council delegations, procurement and compliance with grant conditions. This would focus on the controls over funding, rather than reviewing use of the funding which falls under the remit of the City Growth & Resources Committee.

3.16 Management has highlighted that, given management assurance provided to various Committee meetings in respect of the financial impact to the

Council, the management assurance provided through the Covid-19 Response Decision Tracker scheduled for City Growth & Resources Committee on 3 February 2021, and anticipated scrutiny from external auditors in respect of the impact of the pandemic on the Council, there may be limited added value through a specific review.

3.17   The Chief Officer - Finance has also highlighted that actions are still being progressed in response to recommendations made in Internal Audit report AC2008 Ring Fenced Funding. Conclusion of these actions, which are being monitored by Internal Audit and reported to the Audit, Risk and Scrutiny Committee by exception, will provide assurance over the controls in place regarding use and recording of grant funding.

3.18   Having regard to these comments, Internal Audit considers that a specific audit of the Council's response to the Covid-19 pandemic including the Spaces for People project would not add substantial value to the 2021/22 Internal Audit Plan.

Undertaking planned work

3.19   When commencing each planned audit, Internal Audit contacts the Director and Chief Officer responsible for the area to be reviewed along with any other nominated contact officer. They are reminded of the objective and scope of the review and of how Internal Audit intends to achieve the level of assurance required. Officers are invited to identify any specific aspects of the area to be reviewed that are of particular concern. Once fieldwork has been completed, a draft report is issued to the Director and Chief Officer responsible for the area to be reviewed along with any other nominated contact officer. Prior to issuing the final report, Internal Audit seeks confirmation from the Director involved that they are satisfied with the report and actions agreed to address any identified issues.

3.20   Whilst undertaking planned work, it is possible that Internal Audit may identify governance issues that are not within the stated scope of the review being undertaken. Public Sector Internal Audit Standards require that Internal Audit report such instances to those charged with governance. In this respect, Internal Audit's reports may contain issues that appear to be "outwith scope".

Resources

3.21   In order to undertake the attached plan, Internal Audit has an establishment of thirteen posts. The annual budgeted cost for 2020/21 was £586,000 and it is anticipated that the budget for 2021/22 will provide for a similar level of resource. It is anticipated that this will be split between Aberdeenshire and Aberdeen City Councils on a 2:1 ratio.

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 will have reference to relevant Risk Registers and the Council's Risk Appetite Statement. This is intended to ensure that the management response to each audit is considered by management to be proportionate to risk. 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 Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.

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
Impact Assessment	An assessment is not required because the reason for this report is to report Internal Audit's progress to Committee. As a result, there will be no differential impact from the proposals in this report, on people with protected characteristics.
Data Protection Impact Assessment	Not required

9. APPENDICES

9.1 Appendix A – Internal Audit Plan 2021/22 – Strategy and Risk Assessment.

9.2 Appendix B – Draft Internal Audit Plan 2021/22.

10. REPORT AUTHOR DETAILS

Colin Harvey, Chief Internal Auditor (Interim)
colin.harvey@aberdeenshire.gov.uk
(01467) 530701

APPENDIX A

INTERNAL AUDIT PLAN 2021/22
STRATEGY AND RISK ASSESSMENT

This document details the process adopted for developing the Internal Audit plan for 2021/22, 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, and these comments have been reflected in the Plan as appropriate.

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	Medium (due to impact of Covid19)
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	Low
	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	Medium

Internal Audit Plan 2021/22

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 (e.g. 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	2020/21	2021/22	2022/23	2023/24	2024/25
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.

ABERDEEN CITY COUNCIL – DRAFT INTERNAL AUDIT PLAN 2021/22
(Incorporating Aberdeen City IJB and NESPF)

CROSS SERVICE

Subject	Scope	Objective	Discussion	Target Committee
Commissioning	Commissioning	Review of plans and progress with implementation of the Council's Strategic Commissioning Approach set out in the Council Delivery Plan	The Council set out intentions in its Delivery Plan to implement a Strategic Commissioning Approach, this review would support the mechanisms in place to plan and deliver this. Source: Corporate Risk Register: Financial Sustainability	Sep-21
Payroll and HR system amendments	Payroll and HR system amendments - new starts, changes, leavers.	To obtain assurance over the accuracy and completeness of the payroll as a result of changes to the workforce.	Key controls over the payroll and associated payments are reviewed on a cyclical basis to provide assurance over their application. Source: IA assessment of risk and annual review of controls in respect of payroll	May-22

Subject	Scope	Objective	Discussion	Target Committee
Procurement Compliance	Compliance with Procurement Regulations	To support the Commercial and Procurement Shared Service in developing its controls and approach to improving compliance with procurement requirements.	Issues with compliance with procurement requirements have been raised in previous years' Internal Audit reports, and management is implementing actions to address this. A revised approach from Internal Audit, including supporting further development of key controls in this area is proposed for 2021/22. Source: IA assessment of risk and annual review of controls in respect of procurement. Corporate Risk Register: Contract Management; and Commercial & Procurement Risk Register: Shared Procurement Service - Unable to Deliver	N/A
Staff resourcing	Internal movement of staff; relief staff; and agency workers	To obtain assurance over adherence to procedures for internal movement of staff, use of relief pool staff, and agency worker engagement procedures.	Key controls over the payroll and associated payments are reviewed on a cyclical basis to provide assurance over their application. An audit of Agency Staff was deferred from the reserve list for 2020/21, and has been combined with similar areas. Source: Corporate Risk Register: Workforce Capacity and Capability	May-22

Subject	Scope	Objective	Discussion	Target Committee
Recruitment	The recruitment process	To obtain assurance over adherence to the recruitment process, including pre-employment checks and document retention	Key controls over HR processes are reviewed on a cyclical basis to provide assurance over their application. An audit of Teacher's Recruitment was deferred from the reserve list for 2020/21, and has been combined into a review of Corporate recruitment processes. Source: Corporate Risk Register: Workforce Capacity and Capability	Dec-21
Attendance Management	Attendance Management Process	To obtain assurance over compliance with corporate policy and determine whether the Council's absence improvement plan is having a positive impact on attendance.	Key controls over HR processes are reviewed on a cyclical basis to provide assurance over their application. Source: Corporate Risk Register: Workforce Capacity and Capability	Dec-21

CUSTOMER

Subject	Scope	Objective	Discussion	Target Committee
Debt recovery	Recovery arrangements for sundry debt	To ensure that procedures for recovering debts are adequate, efficient, and consistently applied.	Key controls over Financial processes are reviewed on a cyclical basis to provide assurance over their application. Source: IA assessment of risk and annual review of controls in respect of income collection. Corporate Risk Register: Financial Sustainability	Feb-22
IT Infrastructure Resilience	IT Infrastructure Systems	To obtain assurance over the procurement and adequacy of the Council's IT infrastructure systems.	Key controls over IT systems are reviewed on a cyclical basis to provide assurance over their application. Infrastructure systems support the business systems through which the Council operates and delivers services. Source: IA assessment of risk and annual review of controls in respect of business systems. Customer Experience Risk Register Service Delivery; and Digital & Technology Risk Register Service Delivery	Jun-21

Subject	Scope	Objective	Discussion	Target Committee
Cyber Security	Cyber Security	To support the Digital and Technology Service in obtaining assurance and further developing controls over the Council's Cyber Security arrangements.	Cyber Security has been identified by the Council as a key risk. The Service has requested support from Internal Audit in reviewing its response. Source: Corporate Risk Register: Cyber Security. Request from Digital and Technology	N/A
Social Care System	Social Care System controls and readiness for deployment	To support the Digital and Technology Service in its development of controls in respect of the new social care system.	A new system is being developed. The Service has requested Internal Audit support to ensure key controls are included as part of its implementation. Source: Request from Digital and Technology	N/A

EARLY INTERVENTION AND COMMUNITY EMPOWERMENT

Subject	Scope	Objective	Discussion	Target Committee
Private Sector Housing	Inspections, Aids and Adaptations	To ensure that adequate control is being exercised over income and expenditure.	A cross section of the Council's operations are selected each year for review to ascertain the controls in place are operating effectively. Source: Cluster or location-oriented audits to gain assurance as to whether controls in place are operationally effective and efficient, and whether they are being complied with.	May-22

OPERATIONS

Subject	Scope	Objective	Discussion	Target Committee
Children's Social Care	Children with Disabilities - Contracts and Direct Payments	To obtain assurance that care is being arranged and paid for in accordance with procedure to secure best value outcomes.	A cross section of the Council's operations are selected each year for review to ascertain the controls in place are operating effectively. Source: Children's & Family Services Risk Register: Wellbeing of Children	Sep-21
Financial Administration - Waste	Financial Administration - Waste	To obtain assurance over financial administration including payroll, timesheets, and purchasing.	A cross section of the Council's operations are selected each year for review to ascertain the controls in place are operating effectively. Source: Cluster or location-oriented audits to gain assurance as to whether controls in place are operationally effective and efficient, and whether they are being complied with.	May-22
Client Transport	Transport arrangements for Education and Social Care	To obtain assurance over procurement, provision and management of transport for educational and social care needs	A cross section of the Council's operations are selected each year for review to ascertain the controls in place are operating effectively. Source: Corporate Risk Register: Contract Management	Feb-22

RESOURCES

Subject	Scope	Objective	Discussion	Target Committee
Following the Public Pound	Grant Funding to external organisations	To obtain assurance that grant payments to external organisations during financial year 2021/22 comply with the Council's policy and procedure, including the Following the Public Pound code of practice.	Key controls over Financial processes are reviewed on a cyclical basis to provide assurance over their application. Source: Corporate Risk Register: Financial Sustainability	Feb-22
Revenue Budget Monitoring	Revenue Budget Monitoring	To ensure that robust procedures are in place for monitoring the revenue budget.	Key controls over Financial processes are reviewed on a cyclical basis to provide assurance over their application. Source: IA assessment of risk and annual review of controls in respect of budget setting. Corporate Risk Register: Financial Sustainability; and Failure to deliver key financial services in the event of the failure of plans, capabilities, systems and processes	Dec-21

Subject	Scope	Objective	Discussion	Target Committee
Financial system interfaces and reconciliations	Financial system interfaces and reconciliations	To obtain assurance that appropriate checks and balances are in place to confirm the accuracy of information transferred into the financial system.	Key controls over Financial processes are reviewed on a cyclical basis to provide assurance over their application. Source: IA assessment of risk and periodic review of controls in respect of main financial systems. Corporate Risk Register: Failure to deliver key financial services in the event of the failure of plans, capabilities, systems and processes.	Sep-21
Land and Property	Council Owned Land and Property	To review systems and procedures in place for ensuring that the Council has surety over the Land and Buildings it owns, including title.	A cross section of the Council's operations are selected each year for review to ascertain the controls in place are operating effectively. An audit of Sale of Land and Property was deferred from the 2020/21 reserve list, and this reflects a re-focus of that work on a key element supporting that process. Source: Carried forward from 2020/21. Corporate Risk Register: Financial Sustainability; and Health & Safety Compliance	Feb-22

GOVERNANCE

Subject	Scope	Objective	Discussion	Target Committee
Licensing	Licensing Income	To provide assurance over the processes in place for controlling income from licensing applications.	A cross section of the Council's operations are selected each year for review to ascertain the controls in place are operating effectively. This was carried forward from the reserve list in the 2020/21 Internal Audit Plan. Source: Carried forward from 2020/21. Corporate Risk Register: Financial Sustainability	Jun-21

PLACE

SUBJECT	SCOPE	OBJECTIVE	Discussion	Target Committee
Income	Planning and Building Standards fee income	To provide assurance that there are adequate systems in place to control fee income and that they are being complied with.	A cross section of the Council's operations are selected each year for review to ascertain the controls in place are operating effectively. This was carried forward from the reserve list in the 2020/21 Internal Audit Plan.

Source: Carried forward from 2020/21. Cluster or location-oriented audits to gain assurance as to whether controls in place are operationally effective and efficient, and whether they are being complied with. Strategic Place Risk Register: Fee Income - SPP | May-22 |
| Interreg Projects | Interreg Projects where Aberdeen City Council is involved as a Lead Partner and / or Project Partner | To certify required grant claims in accordance with Programme Secretariat requirements. | Independent certification is required to allow the Council to draw down certain funding streams

Source: Service requirement | As Required |

HEALTH AND SOCIAL CARE PARTNERSHIP

Subject	Scope	Objective	Discussion	Target Committee
Care Establishments	Care Establishments Financial Administration	To obtain assurance over financial administration including payroll, timesheets, purchasing.	A cross section of the Council's operations are selected each year for review to ascertain the controls in place are operating effectively. Source: Cluster or location-oriented audits to gain assurance as to whether controls in place are operationally effective and efficient, and whether they are being complied with.	Dec-21
Care Management	Care Management Recording and Transactions	To obtain assurance over coordination, recording and payment for care services.	A cross section of the Council's operations are selected each year for review to ascertain the controls in place are operating effectively. Source: Cluster or location-oriented audits to gain assurance as to whether controls in place are operationally effective and efficient, and whether they are being complied with.	May-22

ACC INTEGRATION JOINT BOARD

Subject	Scope	Objective	Discussion	Target Committee
Transformational Programme	Health and Social Care Transformation	To provide assurance that the IJB is continuing to make progress with delivery of its transformation agenda.	Controls over this area support the IJB in achieving its Strategic Plan Source: IJB Strategic Risk 7: Failure to deliver transformation at a pace or scale required by the demographic and financial pressures in the system	Feb-22
Reporting Internal Audit outputs to the IJB Risk, Audit and Performance Committee.	Reporting Internal Audit outputs to the Risk, Audit and Performance Committee.	To provide the Risk, Audit and Performance Committee with assurance regarding the areas examined by Internal Audit.	Internal Audit is required to report the outcomes of its work to the Committee, in compliance with Public Sector Internal Audit Standards.	Continuous

PENSION FUND

Subject	Scope	Objective	Discussion	Target Committee
Pensions System	Pensions System	To consider whether appropriate control is being exercised over the system used to administer the Fund, including access, contingency planning and disaster recovery, data input, and that interfaces to and from other systems are accurate and properly controlled.	Key controls over IT systems are reviewed on a cyclical basis to provide assurance over their application. Source: IA assessment of risk and periodic review of controls in respect of business systems. NESPF021 Risk: Failure to secure and manage personal data in line with data protection requirements; and NESPF022 Risk: Failure of the Fund's administration system	Feb-22
Reporting Internal Audit outputs to Pensions Committee.	Reporting Internal Audit outputs to Pensions Committee.	To provide Pensions Committee with assurance regarding the areas examined by Internal Audit.	Internal Audit is required to report the outcomes of its work to the Committee, in compliance with Public Sector Internal Audit Standards.	Continuous

GENERAL

Subject	Scope	Objective	Discussion	Target Committee
Follow up of agreed recommendations.	Follow up of recommendations agreed in previously issued Internal Audit reports.	To provide assurance that agreed actions have been implemented. Reporting will be by way of regular updates to Audit, Risk and Scrutiny Committee.	Internal Audit is required to report on management progress with implementing agreed actions, under Public Sector Internal Audit Standards.	Continuous
Reporting Internal Audit outputs to Audit, Risk and Scrutiny Committee.	Reporting Internal Audit outputs to Audit and Risk Committee.	To provide Audit, Risk and Scrutiny Committee with assurance regarding the areas examined by Internal Audit.	Internal Audit is required to report the outcomes of its work to the Committee, in compliance with Public Sector Internal Audit Standards.	Continuous
Contingency	Investigations and additional works.	To undertake investigations and additional works as they arise during the year, where resource allows, and to provide a contingency should systems subject to audit not be adequately documented by Services prior to audit.	Time is being set aside to accommodate potential changes to the plan where required, as new risks are identified and prioritised, or where planned work takes longer than anticipated.	As Required