

Internal Audit Plan

2020-21 / 2022-23

Reigate & Banstead Borough Council



**Southern Internal  
Audit Partnership**

Assurance through excellence  
and innovation

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## Introduction

The role of internal audit is that of an:

*'Independent, objective assurance and consulting activity designed to add value and improve an organisations operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes'.*

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisation's objectives.

The aim of internal audit's work programme is to provide independent and objective assurance to management, in relation to the business activities; systems or processes under review that:

- the framework of internal control, risk management and governance is appropriate and operating effectively; and
- risk to the achievement of the Council's objectives is identified, assessed and managed to a defined acceptable level.

The internal audit plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements.

Internal Audit focus should be proportionate and appropriately aligned. The plan will remain fluid and subject to on-going review and amendment, in consultation with the Senior Management Team and Audit Sponsors, to ensure it continues to reflect the needs of the Council. Amendments to the plan will be identified through the Southern Internal Audit Partnership's continued contact and liaison with those responsible for the governance of the Council.

## Your Internal Audit Team

Your internal audit service is provided by the Southern Internal Audit Partnership. The team will be led by Natalie Jerams, Assistant Head of Southern Internal Audit Partnership, supported by Joanne Barrett, Audit Manager.

## Conformance with internal auditing standards

The Southern Internal Audit Partnership service is designed to conform to the Public Sector Internal Audit Standards (PSIAS). Under the PSIAS there is a requirement for audit services to have an external quality assessment every five years. In September 2015 the Institute of Internal Auditors were commissioned to complete an external quality assessment of the Southern Internal Audit Partnership against the PSIAS, Local Government Application Note and the International Professional Practices Framework.

In selecting the Institute of Internal Auditors (IIA) a conscious effort was taken to ensure the external assessment was undertaken by the most credible source. As the authors of the Standards and the leading Internal Audit authority nationally and internationally the IIA were excellently positioned to undertake the external assessment.

In considering all sources of evidence the external assessment team concluded:

*'It is our view that the Southern Internal Audit Partnership (SIAP) service generally conforms to **all** of these principles. This is a notable achievement given the breadth of these Standards and the operational environment faced by SIAP.'*

*There are **no instances** across these standards where we determined a standard below "generally conforms", and 4 instances where the standard is assessed as "not applicable" due to the nature of SIAP's remit.'*

## Conflicts of Interest

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards.

## Reigate & Banstead 2025 - 5 Year Plan

Reigate & Banstead Borough Council have adopted a 5 year plan for the 2020-25 period. The plan sets out the Council's priorities and explains how they will focus resources and deliver services to those living, working and spending time in the borough. The plan is based around a vision for the borough, with priorities set around three key themes.

### Vision:

*To be recognised by our residents, businesses and partners as a great Council. This means: delivering quality services and support; providing value for money; making the borough a great place to live, work in, do business and visit; being proactive about tackling climate change and reducing our environmental impact; and ; being flexible and sustainable, responding to the needs and demands of our borough, residents and businesses.*

### Commitments:

#### People

**Housing:** Secure the delivery of homes that can be afforded by local people and which provide a wider choice of tenure, type and size.

**Communities and community safety:** Work with partners to create strong, safe and welcoming communities.

**Vulnerable residents:** Provide targeted and proactive support for our most vulnerable residents.

**Leisure and wellbeing:** Provide leisure, cultural and wellbeing services that are accessible to, and meet the needs of, communities and visitors.

#### Place

**Towns and villages:** With our partners, invest in our town and village centres, so they continue to be places where people choose to live, work, do business and visit.

**Economic prosperity:** Drive the continued economic prosperity of the borough, facilitate improved business infrastructure, and confirm the borough's reputation as a great place to do business.

**Shaping our places:** Ensure new development is properly planned, sustainable, and benefits the borough's communities and the wider area.

**Clean and green spaces:** Provide high quality neighbourhood services to ensure that the borough continues to be clean and attractive and local people have access to the services and facilities they need.

**Environmental sustainability:** Reduce our own environmental impact, support local residents and businesses to do the same, and make sure our activities increase the borough's resilience to the effects of climate change.

#### Organisation

**Financial sustainability:** Be a financially self-sustaining Council. Funding our services: Generate additional income and build our financial resilience, in order to sustain services, through responsible and sustainable commercial activities.

**Operational assets:** Ensure that our operational assets (things like our estate, equipment, IT and vehicles) are fit for purpose.

**Skills and great people:** Ensure the Council (councillors and officers) has the right skills to deliver this plan.

## Council Risk

The Council have a clear framework and approach to risk management. The strategic risks assessed by the Council are a key focus of our planning for the year to ensure it meets the organisation's assurance needs and contributes to the achievement of their objectives. We will monitor the strategic risk register closely over the course of the year to ensure our plan remains agile to the rapidly changing landscape.

| Ref | Risk Description   |
|-----|--|
| SR1 | <p><b>Brexit</b> - The UK's withdrawal agreement with the European Union includes a transition period where the pre-Brexit trade arrangements will continue to apply. The transition period ends on 31 December 2020, where, if successfully negotiated, new trade arrangements covering goods and services will be put in place. Despite the COVID-19 pandemic, the government remains committed to leaving the transition period by 31 December.</p> <p>The government has the option to extend the transition period but will need to make this decision by June at the latest. If the option to extend is not exercised any later request will require a new treaty and ratification by all EU member states within a short timeframe.</p> <p>If the extension is refused, this leaves the government limited time to agree new trading arrangements. If new trade arrangements aren't negotiated then the transition period will elapse without a trade deal being in place, resulting in a no-deal Brexit which will likely have adverse effects on the economy.</p> |
| SR2 | <p><b>Financial sustainability</b> -The Council is now operating in a uniquely challenging and uncertain financial context.</p> <p>In the wake of the COVID-19 pandemic and likely recession which will follow, the Council faces a period of unprecedented financial uncertainty.</p> <p>The ongoing financial settlement with the Government also remains unclear with the Fair Funding Review and Business Rate Reset and Revaluation being delayed.</p> <p>The most significant risks relate to the extent to which the Government will fund the unplanned expenditure that is being incurred to deliver the Council's COVID-19 responsibilities at the same time as experiencing material reductions in income from fees and charges and local taxes. If this substantial financial burden is not mitigated through direct Government support these unplanned financial pressures will have an adverse impact on the Council's capacity to deliver against its Corporate Plan ambitions in future years.</p>  |
| SR3 | <p><b>Local government reorganisation</b> - A reorganisation of local government could be prompted by a range of scenarios and circumstances, including the financial failure of an authority within Surrey or as part of a new devolution agenda.</p> <p>Given the COVID-19 Pandemic, a mandated reorganisation or devolution is unlikely. Instead, changes are most likely to result from a neighbouring or partner authority's financial failure or distress.</p>   |
| SR4 | <p><b>Partner public sector funding decisions</b> - The public sector is experiencing significant funding pressures. Budgetary decisions made by other public service providers will impact this borough's residents and businesses as well as the Council itself.</p> <p>The COVID-19 pandemic has increased pressure on public services. These pressures may result in partners being stretched which may require the Council to increase services and support provided. This could have negative funding and resource implications.</p>   |
| SR5 | <p><b>Organisational capacity and culture</b> - The Council has adopted an ambitious Corporate Plan, supported by a capital investment, housing and Great People strategy.</p> <p>The COVID-19 pandemic will change the way the Council operates and will drastically change the organisational culture and ways of working.</p> <p>The Council will continue to be ambitious and the new ways of working will need to be embraced by both members and officers in order for objectives to be achieved.</p> <p>The failure to remain ambitious will risk the delivery of these objectives in these unprecedented times.</p>  |
| SR6 | <p><b>Economic prosperity</b> -A prosperous economy is essential for the wellbeing of the borough, creating employment and wealth that benefits local people and businesses. The COVID-19 pandemic will have negative impacts upon the economy, with forecasts suggesting the worst recession in a century.</p> <p>Prevailing economic conditions have a direct impact on the Council's financial position and likewise impacts upon the demand for Council services, particularly in terms of income derived from paid for services and the collection of monies owed. Challenging financial circumstances for residents may also increase their reliance on Council services.</p>  |

| Ref  | Risk Description   |
|------|--|
| SR7  | <b>Reliance on the welfare system</b> - The COVID-19 pandemic has resulted in increasing numbers of residents being reliant upon the welfare system as the economy is negatively impacted. This increases the risk of household budgets being stretched and residents being threatened with homelessness. The latter could result in an increase in cost pressures on the Council as our services are increasingly relied upon.  |
| SR8  | <b>Cyber security</b> - Organisations are at an ever-increasing risk of cyber-attack as the use of digital systems and technologies increases. More sophisticated attacks and new variants of malicious software underscore the risk of corporate defences being compromised.<br>The shift to remote working and teleconferencing in response to COVID-19 could potentially compromise cyber security.<br>The effects of a cyber-attack are wide and varied though at their worst could result in data destruction, disruption to the delivery of services and data theft. |
| SR9  | <b>Fraud</b> - Due to the wide range of activities being undertaken by the Council, there is a risk of fraud being committed. The latter is exacerbated by the new areas of activity which the Council has launched following the COVID-19 pandemic.   |
| SR10 | <b>Marketfield Way</b> - This is a major place delivery project for the Council and is critical to shaping Redhill and ensuring the town's continued vitality and viability. It will also generate income which can be reinvested in Council services.<br>The COVID-19 pandemic will likely negatively impact upon this development, including in its delivery as well as its financial viability.   |
| SR11 | <b>Gatwick Airport</b> - The COVID-19 outbreak is likely to have a prolonged negative impact on Gatwick Airport. The outbreak has seen a large reduction in air travel which can be expected to continue into the foreseeable future due to the negative economic outlook and likely ongoing global travel restrictions.<br>As a key local employer the financial position of the airport will likely have a negative effect on local employment, which may result in an increased number of residents seeking support from the Council.                                   |

\*Strategic Risks as per the Draft Strategic Risk Register 2020/21 (due to be presented to Executive on 25 June 2020)

## Developing the internal audit plan 2020-21 / 2022-23

We have used various sources of information and discussed priorities for internal audit with the following groups:

- Corporate Governance Group
- Interim Head of Finance & Assets (S151 Officer)
- Directors & Heads of Service
- Overview & Scrutiny Committee
- Other key stakeholders

Based on these conversations with key stakeholders, review of key corporate documents and our understanding of the organisation, the Southern Internal Audit Partnership developed an annual audit strategy for 2020-21 / 2022-23 in March (pre COVID-19) for approval by the Overview & Scrutiny Committee at its meeting on 19 March 2020, however, due to the unprecedented consequences of the COVID-19 pandemic this meeting was cancelled.

The scale of COVID-19 coupled with the speed of its impact and the wide-ranging challenges presented has necessitated new and different ways of working across the Council. Such challenges and subsequent resolutions bring with them new and emerging risks that management need to consider, manage, and mitigate. In response, the Southern Internal Audit Partnership has engaged with the Council's Corporate Governance Group to reprioritise the originally drafted audit plan to provide assurance in respect of emerging key risk areas and these are detailed within the section 'Adjustments to the 2020-21 Audit Plan' (page 17).

The Council are reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not seek to cover all risks and processes within the organisation.

We will however continue to work closely with other assurance providers to ensure that duplication is minimised and a suitable breadth of assurance is obtained.



## Internal Audit Plan

| Audit                          | Risk / Scope  | Strategic Risk(s)                  | Previous IA Coverage         | 2020-21 | 2021-22 | 2022-23 |
|--------------------------------|---|------------------------------------|------------------------------|---------|---------|---------|
| <b>Corporate</b>               |   |                                    |                              |         |         |         |
| Programme & Project Management | Assurance over project management framework and compliance in relation to delivery on live / ongoing projects through the PMO. To focus on a review of Marketfield Way  | SR10                               | 2019/20 (position statement) | Q2      | ✓       |         |
| Alternative Delivery Models    | Unique methods of service delivery with the potential for loss of control / ownership over. Assurance over governance, rights of access, third party assurance, contingencies, exist strategies, hosting arrangements, accountability.  | SR3, SR4                           |                              |         | ✓       |         |
| Financial Resilience           | Impact of COVID, reassessment of financial risks and impact of assumptions in the MTFS (income, reserves, investments). Implications on future saving programmes / work streams. Also consider the impact on debt recovery.   | SR2                                | 2017/18                      | Q3      | ✓       |         |
| Working in Partnership         | Working alongside different cultures. Potential for some loss of control / ownership of service delivery. Assurance over governance, rights of access, third party assurance, contingency arrangements, exit strategy, hosting arrangements (accountabilities), benefit realisation. Focus on non-commercial partnerships and Inter Authority Agreements (IAA's). | SR3, SR4                           |                              |         | ✓       |         |
| Corporate Plan                 | Assurances over the delivery of the Corporate Plan.   | SR1, SR2, SR3, SR4, SR5, SR6, SR10 | 2019/20<br>2016/17           |         | ✓       | ✓       |
| Transformation                 | To meet future financial challenges and enable improved and more efficient services. To include digitalisation (new ways of working, CRM, AI, robotics etc.)  | SR2, SR3, SR4                      | 2017/18                      |         | ✓       |         |

| Audit  | Risk / Scope  | Strategic Risk(s) | Previous IA Coverage          | 2020-21 | 2021-22 | 2022-23 |
|--|---|-------------------|-------------------------------|---------|---------|---------|
| <b>Governance</b>                            |   |                   |                               |         |         |         |
| Decision Making & Accountability             | Assurance over the effectiveness and transparency of the decision-making process at officer and Member level. To consider governance, accuracy and timeliness of information including consultation with the public as necessary.   | SR5               | 2019/20                       |         |         | ✓       |
| Risk Management                              | Assurance over the risk management framework including governance, transparency and maturity.   |                   | 2018/19<br>2017/18<br>2016/17 | Q3      |         |         |
| Fraud & Irregularities                       | Cyclical assurance over the governance arrangements to prevent, detect and investigate fraud and irregularities.  | SR9               | 2019/20                       |         |         | ✓       |
| Human Resources & Organisational Development | Weak or ineffective internal control leading to financial loss resulting in damage to the Council's reputation and adverse publicity. Assurances over the audit cycle to cover: <ul style="list-style-type: none"> <li>• Performance Management</li> <li>• Absence Management</li> <li>• Officer Recruitment</li> <li>• Officer Training &amp; Development</li> <li>• Workforce Strategy / Development</li> <li>• Flexible Working</li> <li>• Use of Volunteers.</li> </ul> | SR5               | 2019/20<br>2015/16            |         | ✓       | ✓       |
| Contract Management                          | Review of contract management arrangements and compliance across a selection of contracts in place. To include a review of the Leisure Centre contracts.  |                   | 2018/19<br>2015/16            | Q4      |         |         |

| Audit                                   | Risk / Scope  | Strategic Risk(s) | Previous IA Coverage | 2020-21 | 2021-22 | 2022-23 |
|---|---|-------------------|----------------------|---------|---------|---------|
| Commissioning & Procurement             | Analysis of spend and the appropriateness of transactions for Procurement Cards.  |                   | 2018/19<br>2015/16   | Q2      |         |         |
| Health & Safety                         | Assurance over responsibilities to staff whilst home working, effective allocation of PPE, social distancing in the workplace, preparedness for staff returning to the workplace, HSE assessments. Incorporate staff welfare - arrangements over duty of care for staff welfare during extended period of isolation including consideration of wellbeing and mental health. |                   | 2016/17              | Q2      |         |         |
| Information Governance                  | Assurance over information governance arrangements to include FOI, SAR, Transparency and General Data Protection Regulation (GDPR).   |                   | 2018/19              | Q4      |         | ✓       |
| Ethical Governance                      | Evaluation of the design, implementation and effectiveness of RBBC's ethics-related objectives, equalities, programmes and activities (Officers & Members Code of Conduct).   |                   | 2019/20              |         | ✓       |         |
| COVID-19: Small Business Grants         | Assurance over the processes and due diligence to support the award of small business support grants in response to COVID 19 pandemic. Completion of returns to Government. Analytical review to identify potential duplicate / fraudulent payments.  | SR2, SR9          |                      | Q2      |         |         |
| COVID-19: Decision Making & Governance  | Assurances over interim arrangement put in place to ensure appropriate governance and decision-making arrangements. To incorporate procurement decisions and the role of the IMT.   | SR2, SR4, SR5     |                      | Q2      |         |         |
| COVID-19: Emergency Response & Recovery | Lessons learnt from the Council's response to the COVID pandemic and assurance over the governance and recovery actions in place to return to business as usual.  | SR2, SR5, SR8     |                      | Q2      |         |         |

| Audit                                    | Risk / Scope   | Strategic Risk(s) | Previous IA Coverage | 2020-21 | 2021-22 | 2022-23 |
|--|--|-------------------|----------------------|---------|---------|---------|
| Business Continuity & Emergency Planning | Assurance over planning for extreme events that may lead to delays in responding to situations resulting in increased costs and staff resources including <ul style="list-style-type: none"> <li>• Business Continuity Plan (to be covered in 2020/21)</li> <li>• Emergency Plan (to be covered in 2021/22)</li> </ul> |                   | 2016/17              |         | ✓       |         |
| Annual Governance Statement              | Cyclical assurance over the governance arrangements to compile, contribute and deliver the AGS.  |                   |                      |         | ✓       |         |
| <b>IT</b>                                |  |                   |                      |         |         |         |
| IT Governance                            | Review of IT strategy, policies, standards and procedures. Other potential areas for consideration to include IT asset management, change management and software licensing.   |                   |                      |         | ✓       |         |
| Data Management                          | Review of data centre facilities and security including storage and back-up. To also consider database management.   |                   |                      |         | ✓       |         |
| Information Security                     | Review of security controls (including remote access) and cloud storage. To also consider network security and infrastructure management   | SR8               | 2016/17              | Q4      |         | ✓       |
| Cyber Security                           | Review of cyber security arrangements (including Phishing, Smishing etc.), security controls (including remote access) against the Cyber Essentials Scheme. Focus on vulnerabilities of home working and interim arrangements enforced through response to COVID 19.   | SR8, SR9          |                      | Q2      |         |         |
| System Development & Implementation      | Systems Life Cycle, Project Management and Application Management.   |                   | 2019/20<br>2016/17   |         |         | ✓       |
| IT Disaster Recovery                     | Disaster recovery, system resilience.  | SR8               |                      | Q3      |         |         |

| Audit  | Risk / Scope  | Strategic Risk(s) | Previous IA Coverage          | 2020-21 | 2021-22 | 2022-23 |
|--|---|-------------------|-------------------------------|---------|---------|---------|
| Networking & Communications                  | Virtualisation, operating system management   |                   |                               |         | ✓       |         |
| Payment Card Industry Data Security Standard | Compliance to meet industry standards   |                   | 2018/19                       | Q4      |         |         |
| Mobile Working                               | Initiatives to promote agile working. Security (physical, environmental and technical) of data and hardware.  |                   |                               |         | ✓       |         |
| <b>Core Financial Reviews</b>                |   |                   |                               |         |         |         |
| Housing Benefits                             |   |                   | 2017/18                       | Q2      |         |         |
| Council Tax                                  |   |                   | 2019/20<br>2017/18            |         |         | ✓       |
| Accounts Payable                             |   |                   | 2018/19<br>2017/18            |         | ✓       |         |
| Accounts Receivable / Debt Management        |   |                   | 2018/19<br>2016/17            |         | ✓       |         |
| Main Accounting                              | Programme of cyclical systems reviews   |                   | 2019/20<br>2018/19<br>2016/17 |         |         | ✓       |
| Treasury Management                          |   |                   | 2018/19<br>2016/17            | Q3      |         |         |
| Income Collection                            |   |                   | 2019/20                       |         |         | ✓       |
| Capital Accounting                           |   |                   | 2017/18                       |         | ✓       |         |
| NNDR   |   |                   | 2019/20<br>2017/18            |         |         | ✓       |
| Payroll                                      |   |                   | 2018/19<br>2017/18            | Q3      |         |         |
| <b>Organisation</b>                          |   |                   |                               |         |         |         |
| Property Management & Maintenance            | Assurance over effectiveness and delivery repairs and maintenance to non-housing assets (planned & reactive). |                   | 2018/19                       |         | ✓       |         |

| Audit                                 | Risk / Scope   | Strategic Risk(s) | Previous IA Coverage | 2020-21 | 2021-22 | 2022-23 |
|---------------------------------------|--|-------------------|----------------------|---------|---------|---------|
| Investments                           | Assurance over the governance, development, accountabilities, viability and outcomes of Investment Strategy. Significant financial expectations through the successful delivery of the IS to meet savings targets (incl. review of Asset Management Plan).   | SR2               | 2019/20              |         |         | ✓       |
| Income Generation & Commercialisation | Effectiveness of income generation / maximisation (rental income and leases, optimal use of subsidies, fees and charges). Review of relevant strategies based on financial pressures. Setup and future deliverables of investment companies.   | SR2               |                      |         | ✓       |         |
| <b>People</b>                         |  |                   |                      |         |         |         |
| Affordable Housing                    | Opportunities for development and alternative methods of delivery to meet organisational and national priorities.  | SR7               |                      |         | ✓       |         |
| Homelessness                          | Assurance over management and prevention of homelessness. Working in partnership with housing associations and purchase of property to provide temporary / emergency accommodation.  | SR6               | 2017/18              | Q4      |         |         |
| Housing                               | Effective Housing Policy and procedures to achieve desired outcomes. Development of Housing Strategy (project management.)   | SR2               | 2019/20<br>2017/18   |         |         | ✓       |
| Community Safety                      | Response to community safety and anti-social behaviour. To include PREVENT, East Surrey Community Safety Partnership.  |                   |                      |         | ✓       |         |
| Health & Leisure Facilities           | Thematic reviews based on areas of significant risk. To include contract management of leisure centres (x3); community centres (x3). The Harlequin Theatre & Cinema is run in-house inherent risks cash handling, procurement, H&S, safeguarding. 2020/21 wider review of contract management to include the leisure centres contract. |                   | 2018/19              |         | ✓       |         |

| Audit                                    | Risk / Scope   | Strategic Risk(s) | Previous IA Coverage          | 2020-21 | 2021-22 | 2022-23 |
|--|--|-------------------|-------------------------------|---------|---------|---------|
| Community Development                    | Assurances over services designed to help residents retain their independence and reduce social isolation. Inherent risks include funding, demand, safeguarding.   |                   |                               |         | ✓       |         |
| Supporting Families                      | Part of the national Troubled Families agenda. Devolved from SCC and provided on behalf of Tandridge and Mole Valley. To review the revised assurance arrangements in place with SCC from March 2020 onwards.                                      |                   |                               |         | ✓       |         |
| <b>Place</b>                             |  |                   |                               |         |         |         |
| Refuse, Recycling & Street Cleansing     | In-house responsibilities for household, clinical waste and recycling collection in addition to recycling sites / banks. Some commercial activity through garden / bulky / trade waste collection. Future risks include reduced recycling credits. |                   | 2019/20                       |         |         | ✓       |
| JET                                      | The JET provides a visible presence & neighbourhood services. Inherent risks of H&S, safeguarding etc.   |                   |                               |         | ✓       |         |
| Environmental Health & Licensing         | In-house delivery with some opportunities to provide services / advice to other LA's. Legislative changes could increase licensing and enforcement activity (i.e. HMO's).  |                   |                               | Q3      |         |         |
| Development Management & Planning Policy | Development Management (planning applications, appeals, enforcement); Planning Policy (local plan, CIL, S106).   |                   | 2019/20<br>2018/19<br>2017/18 |         |         | ✓       |
| Parks & Countryside                      | Grounds maintenance of parks, cemetery and open spaces in addition to road verges on behalf of Surrey County Council. Risk of reduced income in some services areas i.e. bereavement services.   |                   |                               |         | ✓       |         |
| Regeneration                             | Programme management, governance and reporting of key projects against desired outcomes.   |                   |                               |         | ✓       |         |
| Economic Prosperity                      | Support to help local businesses start, develop and grow. Includes administering business support grants.  | SR6               |                               |         | ✓       |         |

| Audit                        | Risk / Scope   | Strategic Risk(s) | Previous IA Coverage | 2020-21 | 2021-22 | 2022-23 |
|------------------------------|--|-------------------|----------------------|---------|---------|---------|
| Environmental Sustainability | Priority area within the Corporate Plan. Strategy being developed during 2020. Review of implementation and delivery.  |                   |                      |         | ✓       |         |
| Parking & Enforcement        | Assurance over service delivery in addition to existing agreements with other authorities (i.e. SCC, Tandridge on-street parking). Inherent risk of cash handling and contract management.                                   |                   | 2017/18<br>2016/17   |         | ✓       |         |
| Disabled Facility Grants     | Administration and compliance with local / legislative requirements.   |                   | 2015/16              |         | ✓       |         |
| Fleet Management             | To cover the council's management of its fleet including procurement, maintenance and renewal. Existing fleet coming towards the end of its service life. Significant volume of MOT's through the workshop (licensed taxi's) |                   | 2015/16              | Q2      |         |         |
| <b>Other</b>                 |  |                   |                      |         |         |         |
| Management                   | To include annual planning, reporting and attendance at SMT, Corporate Governance Group and Overview & Scrutiny Committee, action tracking, liaison with key stakeholders and annual report and opinion.                     |                   |                      |         | ✓       | ✓       |
| Total days                   |  |                   |                      | 213     | 170     | 180     |

## Adjustments to the 2020-21 Audit Plan

| Plan Variations for 2020/21              |  |
|--|--|
| Removed from the plan                    | Reason   |
| Working in Partnership                   | Defer until 2021/22 in order to prioritise new risk areas relating to COVID-19   |
| Community Safety                         | Defer until 2021/22 in order to prioritise new risk areas relating to COVID-19   |
| Business Continuity & Emergency Planning | Scope refocused to prioritise lessons learnt from COVID-19 and recovery processes in place.  |
| IT Governance                            | Defer until 2021/22 in order to prioritise new risk areas relating to COVID-19   |
| Economic Prosperity                      | Defer until 2021/22 in order to prioritise new risk areas relating to COVID-19   |
| Income Generation & Commercialisation    | Defer until 2021/22. Replaced with the review of Financial Resilience.   |
| Added to the plan                        | Reason   |
| Information Security                     | Deferred from 2019/20  |
| COVID-19: Small Business Grants          | Prioritised due to implications of COVID-19.   |
| COVID-19: Decision Making & Governance   | Prioritised due to implications of COVID-19.   |
| Cyber Security                           | Prioritised due to implications of COVID-19.   |
| Financial Resilience                     | Prioritised due to implications of COVID-19.   |
| COVID-19: Emergency Response & Recovery  | To review lessons learnt from the Council's response to the COVID pandemic and assurance over the governance and recovery actions in place to return to business as usual. |

## 2020/21 Audit Plan Overview

| Audit  | 2020/21    |
|--|------------|
| <b>Corporate</b>                                 |            |
| Programme & Project Management (Marketfield Way) | Q2         |
| Financial Resilience                             | Q3         |
| <b>Governance</b>                                |            |
| COVID-19: Small Business Grants                  | Q2         |
| COVID-19: Decision Making & Governance           | Q2         |
| Commissioning & Procurement                      | Q2         |
| COVID-19: Emergency Response & Recovery          | Q2         |
| Health and Safety                                | Q2         |
| Risk Management                                  | Q3         |
| Information Governance                           | Q4         |
| Contract Management                              | Q4         |
| <b>IT</b>  |            |
| Cyber Security                                   | Q2         |
| IT Disaster Recovery                             | Q3         |
| Information Security                             | Q4         |
| Payment Card Industry Data Security Standard     | Q4         |
| <b>Core Financials</b>                           |            |
| Housing Benefits                                 | Q2         |
| Treasury Management                              | Q3         |
| Payroll  | Q3         |
| <b>People</b>                                    |            |
| Homelessness                                     | Q4         |
| <b>Place</b>                                     |            |
| Fleet Management                                 | Q2         |
| Environmental Health & Licensing                 | Q3         |
| <b>Other</b>                                     |            |
| Management                                       | On-going   |
| <b>Total Days</b>                                | <b>213</b> |