

Audit & Assurance Plan 2020/21

Delivering Independent Assurance to Local Government



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An open, fairer, greener North Somerset

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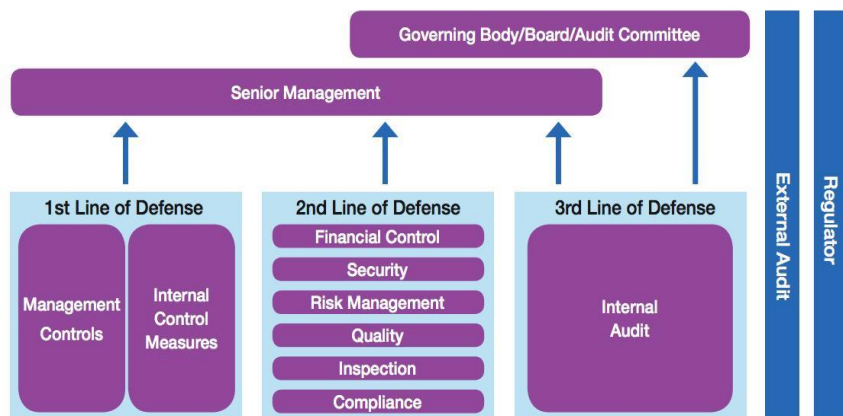
1. Our Role

Introduction

North Somerset Council strives to deliver excellent services to local people and pledges to be an open, fairer and greener Council. The Council has recognised through its Corporate Plan the importance of excellence in resource management and sound governance as fundamental to achieving its priorities.

Audit West fully recognises its need to be flexible and agile in the face of the significant changes affecting the whole of the public sector and meet the needs of its stakeholders. Independent assurance which is strong but supportive can provide a helpful and positive role not just to services but to elected Members and the Community at large by demonstrating that the Council is operating effectively and protecting its assets and resources for the benefit of all its stakeholders.

Three Lines of Defence Model



By being independent of management Audit West maintain the third line of defence and we continue to do this effectively by working with all our stakeholders - especially the Audit Committee, Statutory Officers and Senior Management – to improve the service we offer but also to provide an independent voice in supporting service change and transformation.

We also aim to offer continued value to all our clients based on the following key priorities –

- **Use of our Reasonable Assurance Model**
- **Maximising Use of Technology**
- **Investment in Skills**
- **Offering complimentary assurance services**
- **Providing Value for Money**

The remainder of this document outlines our approach and also the indicative areas for our audit and assurance plan for 2020/21.

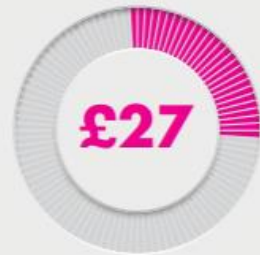


2. Scope of Services

For every £100 the council receives to fund services, it spends:



caring for adults



helping children
and young people



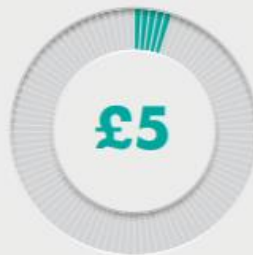
on housing benefit
and preventing
homelessness



on support services
such as elections



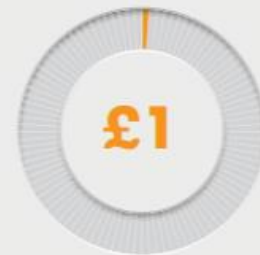
collecting waste
and recycling and
looking after the
countryside



fixing and
maintaining
roads and public
transport



helping people stay
healthy



planning
new homes, schools
and roads



on online services
to improve
customer access



running libraries,
registration services
and Trading
Standards

3. Key Priorities for North Somerset

A THRIVING AND SUSTAINABLE PLACE

PRIORITIES

- A great place for people to live, work and visit
- Welcoming safe and clean neighbourhoods
- To be a carbon neutral council and area by 2030
- A transport network that promotes active, accessible and low carbon travel
- A broad range of new homes to meet our growing need, with an emphasis on quality and affordability
- An attractive and vibrant place for business investment and sustainable growth

A COUNCIL WHICH EMPOWERS AND CARES ABOUT PEOPLE

PRIORITIES

- A commitment to protect the most vulnerable people in our communities
- An approach which enables young people and adults to lead independent and fulfilling lives
- A focus on tackling inequalities, improving outcomes
- A collaborative way of working with partners and families to support children achieve their full potential
- Partnerships which enhance skills, learning and employment opportunities

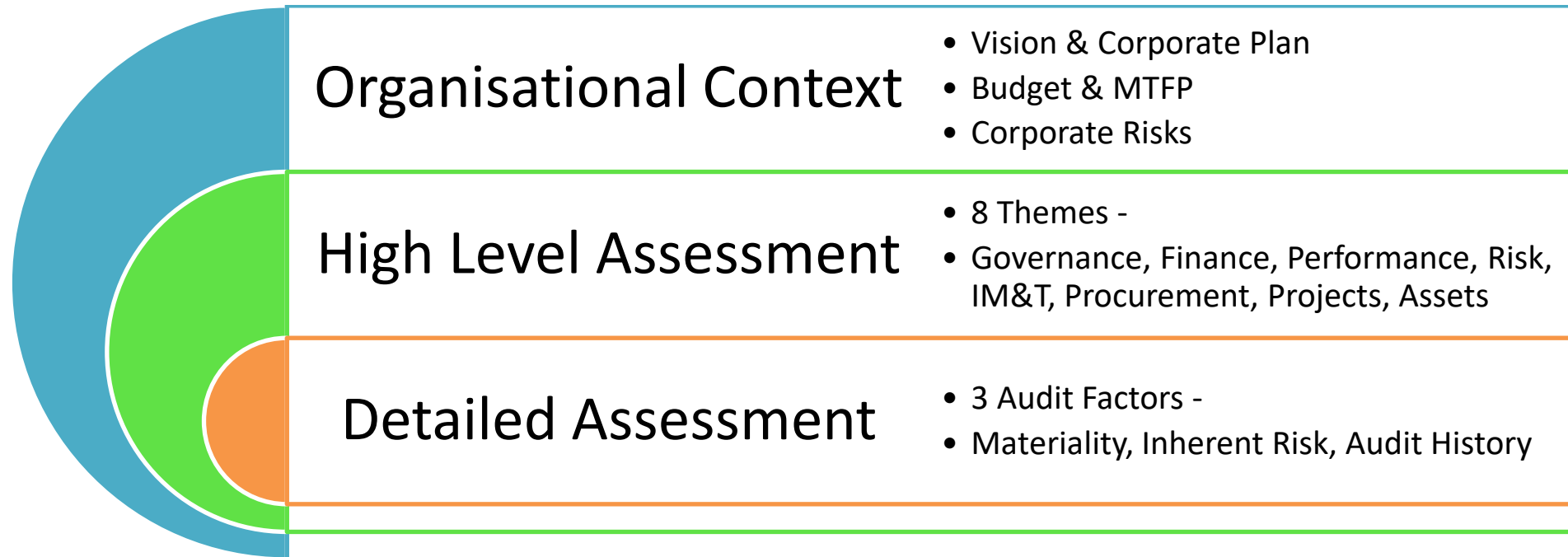
AN OPEN AND ENABLING ORGANISATION

PRIORITIES

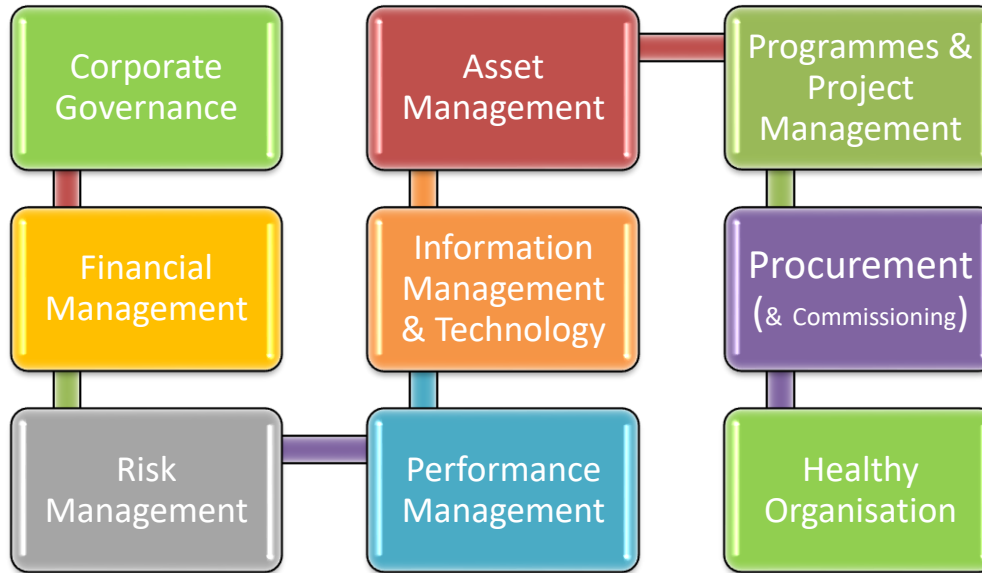
- Engage with and empower our communities
- Empower our staff and encourage continuous improvement and innovation
- Manage our resources and invest wisely
- Embrace new and emerging technology
- Make the best use of our data and information
- Provide professional, efficient and effective services
- Collaborate with partners to deliver the best outcomes

4. Reasonable Assurance Model – Producing the Audit Plan

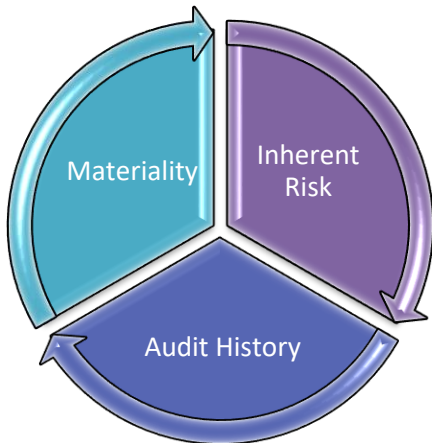
The model is based on the fundamental requirement that the audit plan proposed will deliver sufficient work to enable the Head of Audit to independently assess the internal control framework and give a reasonable assurance opinion at the end of each year. This involves considering current context of the Council, what a 'healthy organisation' requires to operate effectively and then assessing independently against this in a staged process as follows –



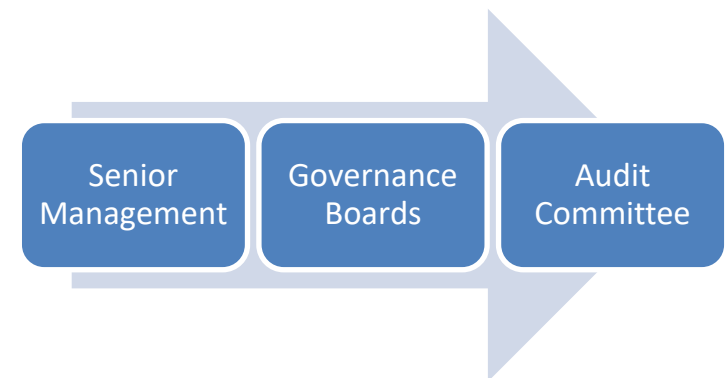
HIGH LEVEL ASSESSMENT AREAS – REASONABLE ASSURANCE



DETAILED ASSESSMENT CRITERIA



CONSULTATION & APPROVAL



Results of our Reasonable Assurance Model Risk Assessment –

LEVEL OF RISK	HIGH		FINANCIAL MANAGEMENT			
	LOW	CORPORATE GOVERNANCE	INFORMATION MANAGEMENT & TECHNOLOGY	PROCUREMENT (& Commissioning)		
			ASSET MANAGEMENT	RISK MANAGEMENT		
			PERFORMANCE MANAGEMENT	PROGRAMME & PROJECT MANAGEMENT		
		HIGH	LEVEL OF ASSURANCE			LOW

5. Areas for Review

INTERNAL AUDIT PLAN 2020/21 – PROPOSED REVIEW AREAS

Audit Area	Theme	Directorate	Indicative Start (Q)
Covid-19 – Number of Audit Areas To be Defined	All Themes	All	All Quarters
Payroll	Financial Management	CSD	Q2/3
Debt Collection	Financial Management	CSD	Q2
CTAX Empty Homes Premium	Financial Management	CSD	-
Business Rates NNDR Income	Financial Management	CSD	-
Data Centre Change Control	Information Management	CSD	-
IT/ Cyber Security Threats	Information Management	CSD	-
Contract Management (CS)	Procurement & Commissioning	CSD	Q4
Procurement Performance Monitor	Performance Management	CSD	Q3
Framework Contracts	Procurement & Commissioning	CSD	-
Property Management Health & Safety	Risk & Asset Management	CSD	-
Use of Risk Management in Council Decisions	Risk Management	CSD	-
Emergency Management	Risk Management	CSD	-
Transactional HR	Financial Management	CSD	Q4
Business Continuity	Risk Management	CSD	-
ICT Asset Management - Inventory Control	Asset & Information Management	CSD	Q1
MetroWest	Programme and Project Management	CSD	-
ICT Disposal	Information Management	CSD	Q1
Retention of Documents	Information Management	CSD	-
Sea Front Concessions	Risk Management	D&E	-
Major Projects (Capital Recharges)	Programme and Project Management	D&E	-

Contract Management (Leisure Centres)	Procurement & Commissioning	D&E	-
Residual Waste Treatment Contract (WoE Partnership)	Corporate Governance	D&E	-
Home to School Transport	Risk Management	D&E	-
Climate Change	Programme and Project Management	D&E	Q4
Interfaces (Liquid Logic/ ContrOCC/ Agresso)	Financial Management	P&C	Q3/4
Blue Badges	Risk Management	P&C	Q1
Recharges for Jointly Funded Care	Financial Management	P&C	Q3/4
Community Meals - Stock Control	Risk Management	P&C	Q1
Contract Management (People and Communities)	Procurement & Commissioning	P&C	Q4
Out of County Placements (Children)	Procurement & Commissioning	P&C	-
School Assurance Visits	Corporate Governance	P&C	-
SFVS	Corporate Governance	P&C	Q4
Alternative Provision (VLC)	Corporate Governance	P&C	-
Payments to Child Care Providers	Financial Management	P&C	Q4
Housing (HMO's)	Risk Management	P&C	Q1
Financial Assessments (Non-Residential)	Financial Management	P&C	-

NB – Shaded rows indicate potential for joint working across BANES

Internal Audit Core Services
Fraud Prevention and Strategy Delivery
Contingency – Investigations and General Unplanned Work
Governance – Audit Committee, AGS, Statutory Officers, Board Meetings
Risk Management Support
Grant Funding – Audit Sign Off
Follow-up of Audit Recommendations from 2019/ 20
Advice and Guidance – Governance & Financial Policies & Procedures