

Audit & Assurance Plan 2021/22

Delivering Independent Assurance to Local Government



An open, fairer, greener North Somerset

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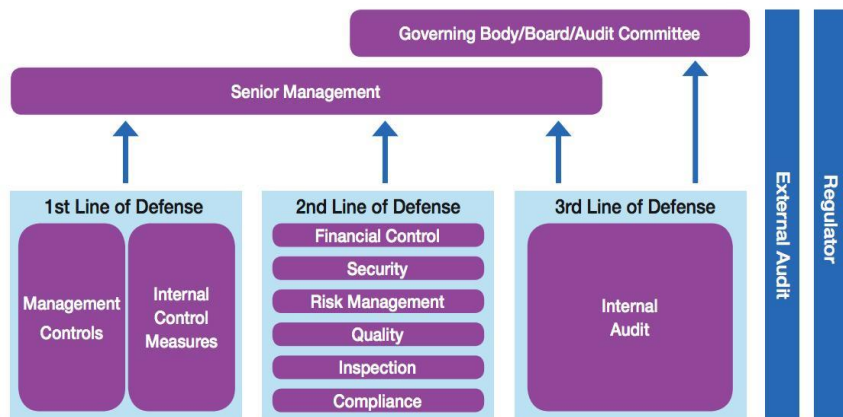
1. Our Role

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 2021/22.



2. Scope of Services



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

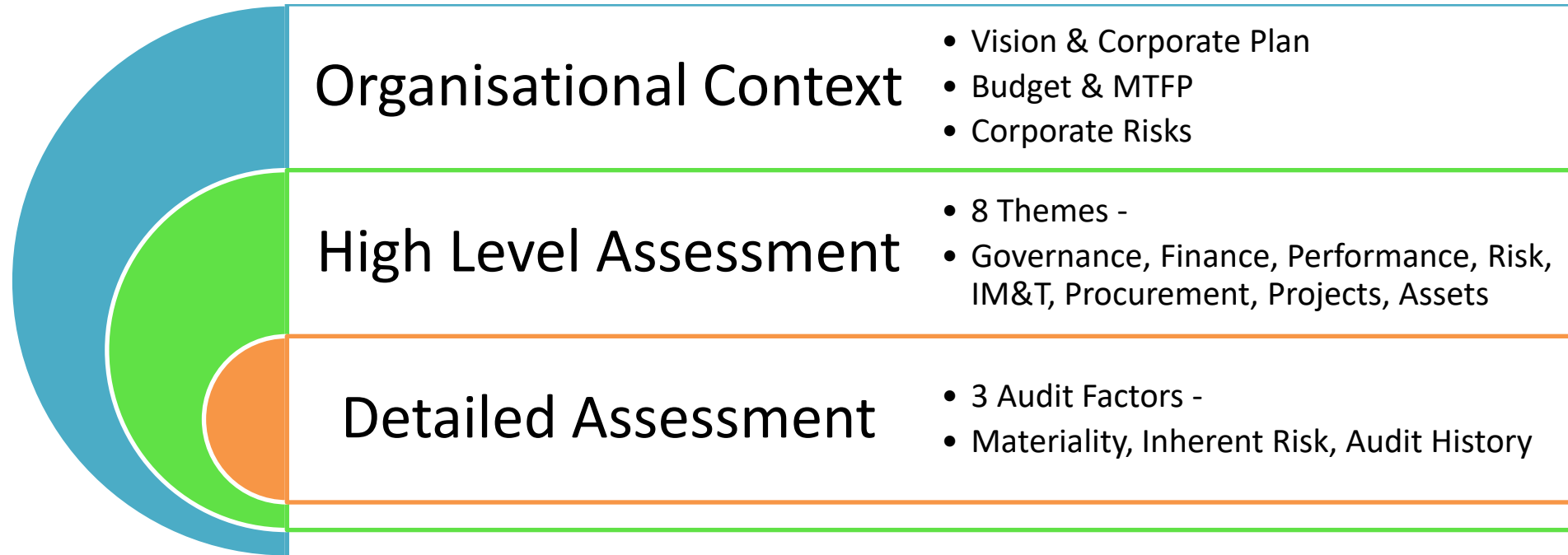
AN OPEN AND ENABLING ORGANISATION

PRIORITIES

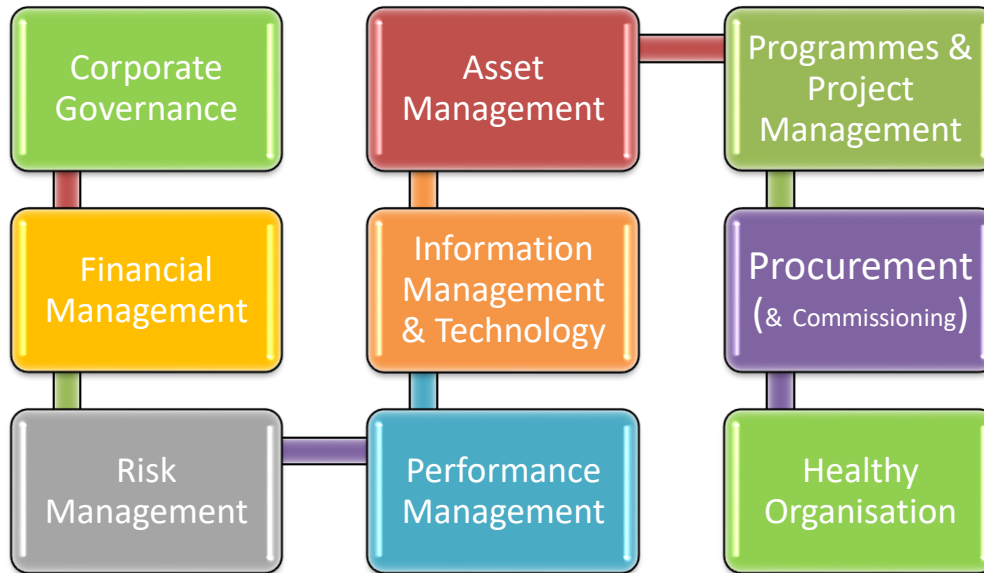
- Engage with and empower our communities
- Empower our staff and encourage continuous improvement and innovation
- Manage our resources and invest wisely
- Embrace new and emerging technology
- Make the best use of our data and information
- Provide professional, efficient and effective services
- Collaborate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

4. Reasonable Assurance Model – Producing the Audit Plan

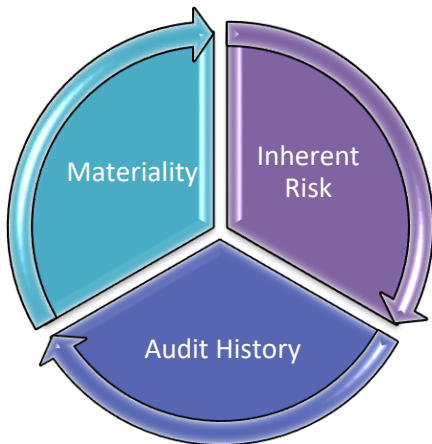
The model is based on the fundamental requirement that the audit plan proposed will deliver sufficient work to enable the Head of Audit to independently assess the internal control framework and give a reasonable assurance opinion at the end of each year. This involves considering current context of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



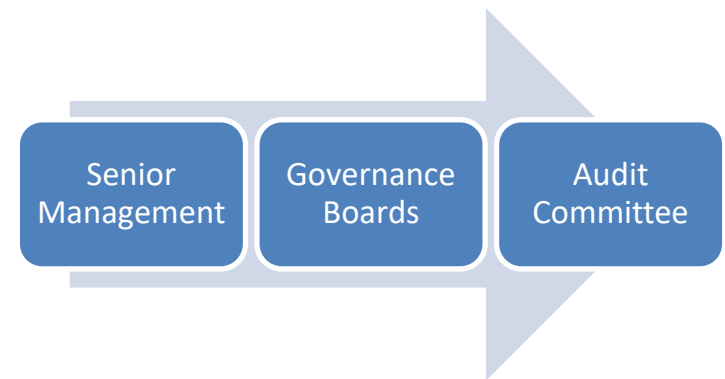
HIGH LEVEL ASSESSMENT AREAS – REASONABLE ASSURANCE



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 2021/22 – PROPOSED REVIEW AREAS

Audit Area	Theme	Indicative Start (Q)
Fraud - Data Analytics	Financial Management	All
Fraud - NFI	Financial Management	All
Fraud - Training	Financial Management	All
Governance - Annual Governance Statement	Corporate Governance	All
Governance - Audit Committee, Boards, Advice & Guidance	Corporate Governance	All
Follow-up of Audit Recommendations (Across Multiple Audits)	Corporate Governance	All
Grant Funding (Non-COVID)	Financial Management	All
COVID-19 Grant Funding - Pre & Post Payment Assurance	Financial Management	All
Payroll	Financial Management	1
Transactional HR	Risk Management	1
Debt Monitoring	Financial Management	1
Council Tax Payments and Collection	Financial Management	1
Business Rates NNDR Income	Financial Management	1
Major Projects (Capital Recharges)	Financial Management	1
ICT - Server Migration	Information Management	TBC
ICT - Ransomware	Information Management	TBC
ICT - Software Asset Management	Information Management	TBC
Information Governance - Handling of Physical Post	Information Management	2
Contract Management - Re-commissioning Process	Procurement	3
Contract Management - Post Procurement Training	Procurement	3
New Waste Service - Governance Arrangements	Corporate Governance	All
Monitoring of Mandatory Training	Risk Management	3
Financial Assessments (Non-Residential)	Financial Management	3
Interfaces (Liquid Logic/ ContrOCC/ Agresso)	Risk Management	4
Housing Jigsaw System	Risk Management	3
Out of Area Placements (Children)	Risk Management	1
Payments to Child Care Providers	Financial Management	2
School Assurance Visits	Corporate Governance	4
SFVS	Corporate Governance	4
Alternative Provision (VLC)	Corporate Governance	1

Audit Area	Theme	Indicative Start (Q)
Green Waste - Charging & Income	Financial Management	3
Capital Projects and CILs	Infrastructure & Environment	3
Climate Change - Corporate Planning	Infrastructure & Environment	4
MetroWest	Infrastructure & Environment	2
Home to School Transport ICT	Risk Management	4
Sea Front Concessions	Risk Management	3

NB – Shaded rows indicate potential for joint working across BANES

Internal Audit Core Services
Contingency – Investigations and General Unplanned Work
General Advice and Guidance to Service Areas and Individual Teams