



**Portsmouth**  
CITY COUNCIL

## 2022/23 Internal Audit Plan

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## Executive Summary

This document sets out Internal Audit's programme of work for 2022/23, to provide Audit Committee with the opportunity to comment on the proposed coverage.

The Plan is informed by:

- Legal requirements, specifically including grant sign offs by Internal Audit.
- Industry good practice and sector trends.
- Outcomes of prior Internal Audit reviews, for example all 2021/22 higher risk exceptions will be followed up during 2022/23.
- Consultation with the Council's senior management, including the Chief Executive, Deputy Chief Executive and Director of Finance and Section 151 Officer.

Primarily the Plan is risk based, although a number of fundamental areas, for example key financial processes such as Payroll, Accounts Payable and Receivable are reviewed every year.

Detail regarding the standards applicable to Internal Audit are set out in the Public Sector Internal Audit Standards:

<http://www.cipfa.org/policy-and-guidance/standards/public-sector-internal-audit-standards>

## Proposed Audits

Audits	Type	Provisional Scope	Strategic Risks	Corporate Outcomes
<b>Adult Social Care</b>				
Care Home Placements	Full	Review of key controls and processes	RISK03, RISK04,	PCC05
System One	Full	New system review covering security and use	RISK08	PCC05
Fieldwork Services	Full	Review of key controls and processes	RISK03	PCC01, PCC05
Harry Sotnick house	Full	Review of key financial controls and use of agency staff	RISK03, RISK11	PCC05
Deprivation of Liberty	Full	Review of key controls and processes	RISK04	PCC01, PCC05
Direct Payments	Follow-up	Follow up on previous audit exceptions	RISK03, RISK04, RISK11	PCC01, PCC05
Domiciliary Care	Follow-up	Follow up on previous audit exceptions	RISK03, RISK04, RISK11	PCC01, PCC05
<b>Children, Families and Education</b>				
Child Care Development and Early Years education	Full	Review of key controls and processes in relation to legislation	RISK01, RISK11	PCC01, PCC04
Transition (Children to Adults)	Full	Review of key controls and processes in relation to legislation	RISK01, RISK04, RISK11	PCC01, PCC04, PCC05
Direct Payments	Full	Review of key controls and processes	RISK01, RISK11	PCC01, PCC05
Tangiers Road	Full	Review of key operational and financial controls	RISK01, RISK11	PCC04, PCC05
Craneswater School	Full	Review of key controls and processes	RISK11	PCC04
School (TBD)	Full	Review of key controls and processes	RISK11	PCC04
Orpheus Grant	Grant	Grant certification	RISK01, RISK11	PCC04

Troubled Families Grant	Grant	Grant certification	RISK01, RISK04, RISK11	PCC01, PCC04
<b>Corporate Services</b>				
NHS Data Security & Protection Tool Kit	Full	Review of supporting evidence for self assessment	RISK07, RISK08	PCC01
Fusion HR	Full	Review of key controls and processes	RISK07, RISK08	PCC05
Health & Safety	Full	Review of key controls and processes relating to legislation	RISK09, RISK12	PCC01, PCC05
Bring Your Own Device (BYOD)	Full	Review of key controls and processes	RISK07	PCC05
Application Management	Full	Review of key controls and processes	RISK07	PCC05
OneDrive/ U Drive Decommission	Full	Review of key controls around data management	RISK07	PCC05
Website & App Accessibility Compliance	Follow-up	Follow up on previous audit exceptions	RISK08	PCC05
<b>Executive</b>				
Partnership Governance	Full	Review of governance & auditing arrangements	RISK08, RISK10	PCC03, PCC05
Hybrid Working	Full	Review of project delivery and output	RISK07, RISK08	PCC05
Shareholder Governance	Full	Review of governance arrangements for LA companies	RISK10	PCC05
Shared Services	Follow-up	Follow up on previous audit exceptions	RISK10	PCC05
<b>Culture, Leisure and Regulatory Services</b>				
Pyramids	Full	Review of contract management	RISK11	PCC02
Libraries	Full	Review of key controls and processes	RISK11	PCC02
Community Funerals	Full	Review of key controls and processes	RISK11	PCC05
Trading Standards	Follow-up	Follow up on previous audit exceptions	RISK09	PCC03
HIVE	Follow-up	Follow up on previous audit exceptions	RISK10	PCC01, PCC05

Cemeteries	Full	Review of key controls and processes	RISK09	PCC05
<b>Finance and Resources</b>				
Supplier Chain Audit	Full	Review of arrangements in place for key suppliers	RISK10	PCC05
Council Tax and NNDR	Full	Fundamental review	RISK07, RISK08	PCC01, PCC02, PCC04, PCC05
Expenses (Fusion)	Full	Fundamental review	RISK07, RISK08, RISK11	PCC01, PCC02, PCC04, PCC05
Accounts Payable	Full	Fundamental review	RISK07, RISK08, RISK11	PCC01, PCC02, PCC04, PCC05
Accounts Receivable	Full	Fundamental review	RISK07, RISK08, RISK11	PCC01, PCC02, PCC04, PCC05
Purchase Cards	Full	Fundamental review	RISK08, RISK11	PCC01, PCC02, PCC04, PCC05
Payroll/ Pension	Full	Fundamental review	RISK07, RISK08, RISK11	PCC01, PCC02, PCC04, PCC05
Treasury Management	Full	Review of key controls and processes	RISK07, RISK11	PCC01, PCC02, PCC04, PCC05
<b>Housing Neighbourhood and Building Services</b>				
Rent Income	Full	Fundamental review	RISK07, RISK08, RISK11	PCC01, PCC02, PCC04, PCC05
Out of Hours Service	Full	Review of key controls and processes	RISK04, RISK09, RISK11	PCC01, PCC03, PCC05
Voids	Full	Review of key controls and processes	RISK07, RISK11	PCC01, PCC02, PCC04, PCC05
Gas Services (includes servicing & certification)	Full	Review of key controls and processes	RISK09, RISK10	PCC03, PCC04, PCC05

Leaseholder Charges	Full	Review of key controls and processes around identification and charging	RISK11	PCC02
Disabled Facilities Grant	Grant	Grant certification	RISK04, RISK11	PCC01, PCC04, PCC05
Green Homes Grant	Grant	Grant certification	RISK05, RISK11	PCC03
Depot Services	Follow-up	Follow up on previous audit exceptions	RISK09, RISK11	PCC03
<b>Port</b>				
Income Due	Full	Review of key controls and processes	RISK11	PCC05
Accounts Payable & Receivable	Full	Review of key controls and processes	RISK07, RISK08, RISK11	PCC01, PCC02, PCC04, PCC05
Asset Management	Full	Review of key controls and processes	RISK11	PCC05
Port Grant	Grant	Grant certification	RISK11	PCC03, PCC05
2SEAS SPEED Grant	Grant	Grant certification	RISK11	PCC03, PCC05
2SEAS PECS Grant	Grant	Grant certification	RISK11	PCC03, PCC05
<b>Public Health</b>				
Public Health Intelligence	Full	Review of data reliability and integrity	RISK12	PCC01, PCC04, PCC05
Business Planning & Risk Management	Full	Strategic review in relation to decision making processes	RISK06, RISK09, RISK12	PCC01, PCC04, PCC05
Public Health Outcomes	Full	Review to confirm evidence of PH outcomes achieved	RISK06, RISK09, RISK12	PCC01, PCC04, PCC05
COMF Grant	Grant	Grant certification	RISK06, RISK09, RISK12	PCC01, PCC04, PCC05
<b>Regeneration</b>				
CIL Community Infrastructure Levy	Full	Review of key controls and processes	RISK11	PCC02

Commercial Rents	Full	Review of key controls and processes	RISK08, RISK11	PCC01, PCC02, PCC03, PCC04, PCC05
Planning & Enforcement	Full	Review of key controls and processes	RISK02, RISK13	PCC02, PCC03
Parking Zones & Digital Permits	Full	Review of key controls and processes	RISK11, RISK09	PCC01, PCC05
Home to school transport	Follow-up	Follow up on previous audit exceptions	RISK01, RISK04, RISK11	PCC01, PCC03, PCC04, PCC05
Hire Cars	Follow-up	Follow up on previous audit exceptions	RISK11	PCC03
Local Transport Capital	Grant	Grant certification	RISK11	PCC01, PCC03, PCC04
Transforming City Fund	Grant	Grant certification	RISK10, RISK11	PCC03
Bus Subsidy Grant	Grant	Grant certification	RISK11	PCC03

## Risks

Ref	Risk
RISK01	Pressures lead to increased caseloads and therefore reduced practice quality in children's social care, increasing vulnerability of children and leading to a preventable incident.
RISK02	Challenges in recruiting and retaining key staff and skills into the city, meaning that key services are compromised.
RISK03	Pressures in the local market for care services, including residential and domiciliary care, mean that care of vulnerable adults is compromised, leading to a preventable incident.
RISK04	Reduction in services for vulnerable people, such as domestic violence and substance misuse service, lead to poorer outcomes and increased demand for other services.
RISK05	Failure to protect the city environment, including in relation to air quality, flood defence and natural and heritage assets.
RISK06	Exposure to national level political and legislative change (such as welfare reform) including impact on scope of duties, powers, responsibilities and service demand.
RISK07	Exposure to system failure, including support expiry, single points of failure, cyber
RISK08	Failure to ensure the City Council's information is held and protected in line with Information Governance policies and procedures
RISK09	Failure to fulfil health and safety responsibilities, including in respect of operational and heritage buildings.
RISK10	Increased partnering, alternative delivery models and commercial approaches increase pressure on capacity, challenge governance arrangements, and increase risk of income loss if arrangements cease.
RISK11	Addressing underlying budget pressures and delivering effective and sustainable services, particularly in children's and adults' services.
RISK12	Major incident or service disruption (including serious health protection threats) leading to delivery failure that significantly impairs or prevents the Council's ability to deliver key services and/or statutory functions.
RISK13	Failure to deliver strategic improvements for the city, due to wider market factors



## Objectives

Ref	Outcome
PCC01	Make Portsmouth a city that works together, enabling communities to thrive and people to live healthily, safe and independent lives.
PCC02	Encourage regeneration built around our city's thriving culture, making Portsmouth a great place to live, work and visit.
PCC03	Make our city cleaner, safer and greener.
PCC04	Make Portsmouth a great place to live, learn and play, so our children and young people are safe, healthy and positive about their futures.
PCC05	Make sure our council is a caring, competent and collaborative organisation that puts people at the heart of everything we do.