



Portsmouth
CITY COUNCIL

2023/24 Internal Audit Plan

Elizabeth Goodwin, Chief Internal Auditor

Executive Summary

This document sets out Internal Audit's programme of work for 2023/24, to provide Audit Committee with the opportunity to comment on the proposed coverage.

The Plan is informed by:

- The risk exposure of the council and is aligned to the strategic risk register.
- 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 2022/23 higher risk expectations will be followed up during 2023/24.
- 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	Audit Sponsors	Strategic Risks	Corporate Outcomes
Adult Social Care				
Quality Assurance	Full	Andy Biddle (Director Adult Social Care)	RISK03, RISK04, RISK11	PCC01, PCC05
Contract Management (ASC)	Full	Andy Biddle (Director Adult Social Care)	RISK03, RISK04, RISK11	PCC01, PCC05
Care Home Placements	Follow-up	Andy Biddle (Director Adult Social Care)	RISK02, RISK03, RISK04, RISK11	PCC01, PCC05
System One	Full	Andy Biddle (Director Adult Social Care)	RISK04, RISK08, RISK11,	PCC01
Direct Payments	Follow-up	Andy Biddle (Director Adult Social Care)	RISK03, RISK04, RISK11	PCC01, PCC05
Fieldwork Services OPPD	Follow-up	Andy Biddle (Director Adult Social Care)	RISK03, RISK04, RISK11	PCC01, PCC05
Children, Families and Education				
Prevention & Early Intervention	Full	Sarah Daly (Director of Children Services and Education)	RISK01, RISK11	PCC01, PCC04, PCC05
Special Education Needs & Disability	Full	Sarah Daly (Director of Children Services and Education)	RISK01, RISK11	PCC01, PCC04
Independent Reviewing & Child Protection	Full	Sarah Daly (Director of Children Services and Education)	RISK01, RISK11	PCC01, PCC04
Tangiers Road (Residential Unit)	Follow-up	Sarah Daly (Director of Children Services and Education)	RISK01, RISK11	PCC04

Through Care Team (0-25)	Full	Sarah Daly (Director of Children Services and Education)	RISK01, RISK04, RISK11	PCC04
WhatsApp Usage	Follow-up	Sarah Daly (Director of Children Services and Education)	RISK01, RISK04, RISK08	PCC04
Troubled Families Grant	Full	Sarah Daly (Director of Children Services and Education)	RISK01, RISK04	PCC01, PCC04, PCC05
Direct Payments (Verification)	Follow-up	Sarah Daly (Director of Children Services and Education)	RISK01, RISK04, RISK11	PCC01, PCC04
Manor Infants	Full	Sarah Daly (Director of Children Services and Education)	RISK11	PCC04
Orpheus Grant	Full	Sarah Daly (Director of Children Services and Education)	RISK01, RISK11	PCC04
Medina School	Follow-up	Sarah Daly (Director of Children Services and Education)	RISK11	PCC04
Wimbourne Primary	Follow-up	Sarah Daly (Director of Children Services and Education)	RISK11	PCC04
Craneswater School	Follow-up	Sarah Daly (Director of Children Services and Education)	RISK11	PCC04
Corporate Services				
IT Procurement, inventory & disposal	Full	Natasha Edmunds (Director of Corporate Services)	RISK07, RISK08, RISK11	PCC01, PCC05
Corporate Health & Safety	Follow-up	Natasha Edmunds (Director of Corporate Services)	RISK09, RISK12	PCC01, PCC03, PCC05
Website Accessibility Compliance	Follow-up	Natasha Edmunds (Director of Corporate Services)	RISK04, RISK06	PCC05
Executive				
Performance Management Reporting	Full	Natasha Edmunds (Director of Corporate Services)	ALL	ALL

Covert Surveillance	Full	Natasha Edmunds (Director of Corporate Services)	RISK06, RISK08	PCC01, PCC05
Shareholder Governance Companies	Full	Natasha Edmunds (Director of Corporate Services)	RISK06, RISK10, RISK11, RISK13	PCC01, PCC02, PCC05
Culture, Leisure and Regulatory Services				
Cemeteries	Follow-up	Stephen Baily (Director of Culture Leisure and Regulatory Services)	RISK06, RISK09,	PCC03, PCC05
Food, Health & Safety	Full	Stephen Baily (Director of Culture Leisure and Regulatory Services)	RISK06, RISK09	PCC01, PCC03
Water Safety	Follow-up	Stephen Baily (Director of Culture Leisure and Regulatory Services)	RISK06, RISK09	PCC01, PCC03, PCC04, PCC05
Trading Standards	Follow-up	Stephen Baily (Director of Culture Leisure and Regulatory Services)	RISK06, RISK09	PCC03
HIVE	Follow-up	Stephen Baily (Director of Culture Leisure and Regulatory Services)	RISK10	PCC01, PCC05
Finance and Resources				
Council Tax and NNDR	Full	Chris Ward (Director of Finance and Resources)	RISK11	ALL
Housing & Council Tax Benefits	Full	Chris Ward (Director of Finance and Resources)	RISK04, RISK06, RISK11	PCC01, PCC04, PCC05
Accounts Payable	Full	Chris Ward (Director of Finance and Resources)	RISK04, RISK07, RISK08, RISK11	PCC01, PCC04, PCC05
Accounts Receivable	Full	Chris Ward (Director of Finance and Resources)	RISK04, RISK07, RISK08, RISK12	PCC01, PCC04, PCC05
Payroll/Pension	Full	Chris Ward (Director of Finance and Resources)	RISK08, RISK11	PCC01, PCC04, PCC05
Treasury Management	Full	Chris Ward (Director of Finance and Resources)	RISK04, RISK06, RISK11	PCC01, PCC04

Debt Recovery (External)	Full	Chris Ward (Director of Finance and Resources)	RISK04, RISK07, RISK11	PCC01, PCC04, PCC05
PFI Contract (Claims)	Full	Chris Ward (Director of Finance and Resources)	RISK10, RISK11	PCC03, PCC04,
Fusion & HR General Controls	Follow-up	Chris Ward (Director of Finance and Resources)	ALL	ALL
Procurement	Full	Chris Ward (Director of Finance and Resources)	RISK03, RISK04, RISK06, RISK11	PCC01, PCC02
Key Controls	Full	Chris Ward (Director of Finance and Resources)	ALL	ALL
Housing Neighbourhood and Building Services				
Rent Income	Follow-up	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK04, RISK11, RISK13	PCC01, PCC02, PCC04, PCC05
Plant (Lifts & Mechanical)	Full	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK04, RISK09, RISK11	PCC01, PCC03, PCC04, PCC05
Reactive Maintenance	Full	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK06, RISK09, RISK10, RISK11	PCC01, PCC03, PCC04, PCC05
Damp & Mould	Full	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK04, RISK09, RISK11	PCC01, PCC03, PCC04, PCC05
Disrepair Claims	Full	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK09, RISK11	PCC01, PCC03, PCC04, PCC05
Asbestos	Full	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK09	PCC01, PCC03, PCC04, PCC05
Gas Services (includes servicing & certification)	Follow-up	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK09,	PCC01, PCC03, PCC04, PCC05
Disabled Facilities Grant	Full	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK04, RISK11	PCC01, PCC03, PCC04, PCC05, PCC05
CCTV Corporate	Full	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK06, RISK08, RISK09	PCC01, PCC03, PCC04

Port				
Accounts Payable & Receivable (Port Finance)	Follow-up	Mike Sellers (Port Director)	RISK04, RISK07, RISK08, RISK11	PCC01, PCC04, PCC05
Income Dues Compliance	Follow-up	Mike Sellers (Port Director)	RISK11	PCC02
Emergency Planning Disaster Recovery	Full	Mike Sellers (Port Director)	RISK06, RISK07, RISK12,	PCC01, PCC03, PCC04, PCC05
Capital Repairs/Projects	Full	Mike Sellers (Port Director)	RISK10, RISK11, RISK13	PCC02
Port Health & Safety	Full	Mike Sellers (Port Director)	RISK09	PCC03, PCC04, PCC05
2SEAS SPEED Grant	Full	Mike Sellers (Port Director)	RISK11	PCC02, PCC03
Public Health				
Local Health Resilience Planning	Full	Helen Atkinson (Director of Public Health)	RISK09, RISK11, RISK12	PCC01, PCC04
Regeneration				
CIL (Community Infrastructure Levy)	Follow-up	Tristan Samuels (Director of Regeneration)	RISK11	PCC02
Building Control Fees/Income	Follow-up	Tristan Samuels (Director of Regeneration)	RISK06, RISK09, RISK10,	PCC01, PCC02, PCC03
Planning & Enforcement	Full	Tristan Samuels (Director of Regeneration)	RISK09, RISK11, RISK13	PCC02, PCC03, PCC05
Commercial Rents & Leases	Follow-up	Tristan Samuels (Director of Regeneration)	RISK11, RISK13	PCC01, PCC02, PCC03, PCC04,
Local Transport Capital Grant	Full	Tristan Samuels (Director of Regeneration)	RISK05, RISK11, RISK13	PCC01, PCC03, PCC04
Home to School Transport	Follow-up	Tristan Samuels (Director of Regeneration)	RISK01, RISK06, RISK08, RISK11	PCC01, PCC03, PCC04, PCC05

Hire Cars	Follow-up	Tristan Samuels (Director of Regeneration)	RISK09, RISK11	PCC01, PCC05
Transforming City Fund	Full	Tristan Samuels (Director of Regeneration)	RISK10, RISK11, RISK13	PCC02, PCC03
Future High Street Funding	Full	Tristan Samuels (Director of Regeneration)	RISK10, RISK11, RISK13	PCC02, PCC03
Lakeside	Full	Tristan Samuels (Director of Regeneration)	RISK11, RISK13	PCC01, PCC02, PCC03, PCC04
Bus Subsidy Grant	Full	Tristan Samuels (Director of Regeneration)	RISK11	PCC01, 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.