

- Official -



Portsmouth
CITY COUNCIL

2024/25 Internal Audit Plan

Elizabeth Goodwin, Chief Internal Auditor

Executive Summary

This document sets out Internal Audit's programme of work for 2024/25, 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 2023/24 higher risk expectations will be followed up during 2024/25.
- Consultation with the Council's senior management, including the Chief Executive, Section 151 Officer and Directors.

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 frequently due to their nature.

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 Priorities
Adult Social Care				
Quality Assurance (1 st follow-up)	Follow-up	Andy Biddle (Director Adult Social Care)	RISK02, RISK04, RISK06	PCC01, PCC03
Contract Management	Full	Andy Biddle (Director Adult Social Care)	RISK01, RISK02, RISK04, RISK06, RISK12	PCC01, PCC03
Care Home Placements (potential 2 nd follow-up, awaiting 23-24 results)	Follow-up	Andy Biddle (Director Adult Social Care)	RISK01, RISK02, RISK04, RISK06, RISK12	PCC01, PCC03
System One (1 st follow-up)	Follow-up	Andy Biddle (Director Adult Social Care)	RISK01, RISK02, RISK10, RISK11	PCC01, PCC03
Better Care Fund/ Continuing Health Care s75	Full	Andy Biddle (Director Adult Social Care)	RISK01, RISK02, RISK04, RISK06, RISK08, RISK12	PCC01, PCC03
Partnership Risk	Full	Andy Biddle (Director Adult Social Care)	RISK01, RISK02, RISK04, RISK06, RISK08, RISK12	PCC01, PCC03
Children, Families and Education				
Prevention & Early Intervention (potential 1 st follow-up, awaiting 23-24 results)	Follow-up	Sarah Daly (Director of Children Services and Education)	RISK03, RISK08, RISK12	PCC01, PCC03
Special Education Needs & Disability	Full	Sarah Daly (Director of Children Services and Education)	RISK03, RISK08, RISK12	PCC01, PCC03
Short Breaks	Full	Sarah Daly (Director of Children Services and Education)	RISK03, RISK08, RISK12	PCC01, PCC03

Looked after children's Funds & Payments	Full	Sarah Daly (Director of Children Services and Education)	RISK03, RISK08, RISK12	PCC01, PCC03
Adoptions	Full	Sarah Daly (Director of Children Services and Education)	RISK01, RISK03, RISK08, RISK12	PCC01, PCC03
Through Care Team (0-25) (potential 1 st follow up awaiting 23-24 results)	Follow-up	Sarah Daly (Director of Children Services and Education)	RISK03, RISK08, RISK12	PCC01, PCC03
WhatsApp Usage (2 nd Follow Up)	Follow-up	Sarah Daly (Director of Children Services and Education)	RISK03, RISK10, RISK11	PCC03
Families Grant	Grant	Sarah Daly (Director of Children Services and Education)	RISK03, RISK08, RISK12	PCC01, PCC03
Family Hub & Start for Life Grant	Grant	Sarah Daly (Director of Children Services and Education)	RISK03, RISK08, RISK12	PCC01, PCC03
Direct Payments (Verification)	Follow-up	Sarah Daly (Director of Children Services and Education)	RISK03, RISK08, RISK12	PCC01, PCC03
Manor Infants (1 st follow up)	Follow-up	Sarah Daly (Director of Children Services and Education)	RISK03, RISK12	PCC01, PCC03
Commissioning of placements (Contract)	Full	Sarah Daly (Director of Children Services and Education)	RISK01, RISK03, RISK08, RISK12	PCC01, PCC03
Corporate Services				
IT Procurement, inventory & disposal	Full	Natasha Edmunds (Director of Corporate Services)	RISK01, RISK10, RISK11, RISK12	PCC01, PCC03
Application Support Management	Full	Natasha Edmunds (Director of Corporate Services)	RISK01, RISK10, RISK11, RISK12	PCC01, PCC03
Corporate Health & Safety (2 nd Follow Up)	Follow-up	Natasha Edmunds (Director of Corporate Services)	RISK09, RISK12, RISK13, RISK14	ALL

Fusion & HR General Controls	Follow-up	Natasha Edmunds (Director of Corporate Services)	ALL	ALL
Helpdesk & Desktop Management	Full	Natasha Edmunds (Director of Corporate Services)	RISK01, RISK10, RISK12	ALL
Cashiers	Full	Natasha Edmunds (Director of Corporate Services)	ALL	ALL
Executive				
Covert Surveillance (potential 1 st follow up awaiting 23-24 results)	Follow-up	Natalie Brahma-Pearl (Chief Executive)	RISK08, RISK11	PCC01
Project (project to be determined)	Full	Natalie Brahma-Pearl (Chief Executive)	RISK01, RISK07, RISK08, RISK09, RISK12	
Governance Review	Full	Natalie Brahma-Pearl (Chief Executive)	ALL	ALL
Shareholder Governance Companies	Consultancy	Natalie Brahma-Pearl (Chief Executive)	RISK01, RISK08, RISK12,	ALL
IT Governance Board	Consultancy	Natalie Brahma-Pearl (Chief Executive)	RISK01, RISK08, RISK10, RISK12	ALL
Project Governance Board	Consultancy	Natalie Brahma-Pearl (Chief Executive)	RISK01, RISK07, RISK08, RISK09, RISK12	ALL
Culture, Leisure and Regulatory Services				
Food, Health & Safety (1 st follow up)	Follow-up	Stephen Baily (Director of Culture Leisure and Regulatory Services)	RISK09, RISK10	PCC01, PCC02
Organised Events	Full	Stephen Baily (Director of Culture Leisure and Regulatory Services)	RISK09, RISK12	PCC03
Licensing & Enforcement	Full	Stephen Baily (Director of Culture Leisure and Regulatory Services)	RISK08, RISK09, RISK12	PCC01, PCC03, PCC04, PCC05

Pest Control	Full	Stephen Baily (Director of Culture Leisure and Regulatory Services)	RISK07, RISK09, RISK12	PCC01, PCC02
Finance and Resources				
Accounts Payable	Full	Chris Ward (Director of Finance and Resources)	ALL	ALL
Accounts Receivable	Full	Chris Ward (Director of Finance and Resources)	ALL	PCC01, PCC03
Payroll/Pension	Full	Chris Ward (Director of Finance and Resources)	ALL	ALL
Banking & Reconciliations	Full	Chris Ward (Director of Finance and Resources)	ALL	ALL
Debt Recovery (External) (1 st follow up)	Follow-up	Chris Ward (Director of Finance and Resources)	ALL	PCC01, PCC03
Capital Schemes	Full	Chris Ward (Director of Finance and Resources)	ALL	ALL
Budget Monitoring & Delegations	Full	Chris Ward (Director of Finance and Resources)	ALL	ALL
Fusion Change Management (1 st follow up)	Follow-up	Chris Ward (Director of Finance and Resources)	ALL	PCC03
Key Controls	Full	Chris Ward (Director of Finance and Resources)	ALL	ALL
Housing Neighbourhood and Building Services				
Rental Income	Full	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK01, RISK05, RISK12	PCC01
Plant (Lifts & Mechanical) (1 st follow up)	Follow-up	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK05, RISK09, RISK12	PCC01, PCC03
Reactive Maintenance (potential 1 st follow up awaiting 23-24 results)	Follow-up	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK05, RISK09, RISK12	PCC01, PCC03
Damp & Mould (1 st follow up)	Follow-up	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK02, RISK03, RISK05, RISK08, RISK09, RISK12	PCC01, PCC03

Homelessness/ Rough Sleeping	Full	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK02, RISK05, RISK08, RISK12	PCC01
Asbestos (potential 1 st follow up awaiting 23-24 results)	Follow-up	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK02, RISK05, RISK09, RISK12	ALL
Gas Services	Full	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK05, RISK09	PCC01, PCC03
Disabled Facilities Grant	Grant	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK02, RISK05, RISK08, RISK12	PCC01
Disabled Facilities Grant Process	Full	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK02, RISK05, RISK08, RISK12	PCC01
Purchase/ Repurchase of Housing	Full	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK05, RISK08, RISK12	PCC01, PCC03
Water Quality	Full	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK02, RISK05, RISK09	PCC01, PCC03
Green & Clean	Full	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK05, RISK07, RISK09, RISK12	PCC01, PCC03
Area Housing Offices	Full	James Hill (Director of Housing Neighbourhoods and Building Services)	RISK05, RISK08, RISK12	PCC01, PCC03
Port				
Marine M (application)	Full	Mike Sellers (Port Director)	RISK10, RISK 11	PCC02, PCC03
Pilotage Staffing	Full	Mike Sellers (Port Director)	RISK12, RISK14	PCC03
Capital Repairs/Projects (potential 1 st follow up awaiting 23-24 results)	Follow-up	Mike Sellers (Port Director)	RISK01, RISK07, RISK09, RISK12	PCC02, PCC03
ZEFEE Grant Shore Charging	Grant	Mike Sellers (Port Director)	RISK01, RISK07, RISK08, RISK12	PCC02, PCC03
Public Health				

Local Health Resilience Planning (potential 1 st follow up awaiting 23-24 results)	Follow-up	Helen Atkinson (Director of Public Health)	RISK09, RISK12, RISK13	PCC01, PCC03
Contract (contract to be determined)	Full	Helen Atkinson (Director of Public Health)	RISK01, RISK02, RISK06, RISK08, RISK12	PCC01, PCC03
Regeneration				
CIL (Community Infrastructure Levy) - (potential 2 nd follow up awaiting 23-24 results)	Follow-up	(Director of Regeneration)	RISK01, RISK07, RISK12	ALL
PFI Contract (Claims) (potential 1 st follow up awaiting 23-24 results)	Follow-up	(Director of Regeneration)	RISK01, RISK07, RISK12	PCC02
Planning & Enforcement	Full	(Director of Regeneration)	RISK01, RISK07, RISK09	PCC02, PCC03, PCC05
Commercial Rents & Leases (2 nd Follow Up)	Follow-up	(Director of Regeneration)	RISK01, RISK08, RISK12	ALL
Enterprise Centres (potential 1 st follow up awaiting 23-24 results)	Follow-up	(Director of Regeneration)	RISK01, RISK08, RISK12	PCC01
Local Transport Capital Grant	Grant	(Director of Regeneration)	RISK01, RISK07, RISK08, RISK12	PCC02
Home to School Transport	Full	(Director of Regeneration)	RISK01, RISK03, RISK07, RISK08, RISK12	PCC01, PCC02
Hire Cars	Full	(Director of Regeneration)	RISK01, RISK07, RISK08, RISK12	PCC01, PCC02
Transforming City Fund	Grant	(Director of Regeneration)	RISK01, RISK07, RISK08, RISK12	ALL

Lakeside (potential 1 st follow up awaiting 23-24 results)	Follow-up	(Director of Regeneration)	RISK01, RISK08, RISK12	ALL
Bus Subsidy Grant	Grant	(Director of Regeneration)	RISK01, RISK07, RISK08, RISK12	PCC02

Risks

Ref	Risk
RISK01	Failure to deliver strategic improvements for the city, due to wider factors.
RISK02	Reduction in services for vulnerable people, such as domestic violence and substance misuse service, lead to poorer outcomes and increased demand for other services.
RISK03	Pressures in children's services lead to increased caseloads and therefore increased waiting times for assessment and support - risks of poorer outcomes, for example: - Increased vulnerability within families - Impacted ability to regain independence or avoid hospital admissions - Increased risk of harm through abuse/neglect.
RISK04	Significant changes in the social care sphere place new duties and responsibilities on the authority and are likely to create some turbulence in the local market.
RISK05	Key responsibilities in the social housing space creating significant demand in wider system, for example supporting wider resettlement programmes and providing temporary accommodation.
RISK06	NHS reorganisation - risks to local resourcing, planning and delivery.
RISK07	Failure to protect the city environment, including in relation to air quality, flood defence and natural and heritage assets.
RISK08	Exposure to national level political and legislative change including impact on scope of duties, powers, responsibilities and service demand.
RISK09	Failure to fulfil health, safety and wellbeing responsibilities, including in respect of operational and heritage buildings and open spaces.
RISK10	Exposure to system failure, including support expiry, single points of failure, cyber-security and system recovery.
RISK11	Failure to ensure the City Council's information is held and protected in line with Information Governance policies and procedures.
RISK12	Addressing underlying budget pressures and delivering effective and sustainable services, particularly in children's and adults' services.
RISK13	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.
RISK14	Challenges in recruiting and retaining key staff and skills into the city, meaning that key services are compromised, and organisational capacity is limited.

Objectives

Ref	Priorities
PCC01	Improve the lives of our residents - priorities: <ul style="list-style-type: none"> • support individuals and families struggling to make ends meet • make sure people feel safe and supported in their homes and communities • ensure people have access to the health and care services they need • work with partners, including Portsmouth's schools, to improve educational attainment and opportunities for children and young people in the city • create homes, jobs and economic opportunities in the city, including by regenerating major sites • make sure our residents have the housing they need • put culture at the heart of our city's success
PCC02	Protect and enhance our environment - priorities: <ul style="list-style-type: none"> • reduce our own carbon emissions • help residents and business reduce their carbon emissions • prioritise sustainable travel and improve transport systems in the city to reduce the environmental impact and improve journey times • ensure that the city has a healthy and resilient natural environment • reduce the waste generated by the city, and make sure we dispose of our waste responsibly
PCC03	Champion for our city - priorities: <ul style="list-style-type: none"> • ensure Portsmouth is a city equipped for the future and that residents have the skills they need • get the best possible deal for our residents by lobbying and leading at a regional and national level to make sure the city's voice is heard • be an innovative and efficient organisation that values its staff and is at the front of new developments so we are learning and delivering the best possible services