

Appendix 2

Amendments to Internal Audit and Counter Fraud Plan for 2020-21

Audits Removed from Plan / Deferred to 21/22			
Function	Audit Title	Comments / Scope	Impact on IA & CF Plan
Children Families and Education	Schools Thematic Review – Business Continuity	Prior to Covid-19 our intention was to review school business continuity plans and provide advice and guidance on the robustness of these plans. Due to Covid-19 this is felt to no longer be appropriate.	Include in 2021/22 Plan to look at lessons learned as a result of Covid-19
Place and Public Health	Public Health	The original intention was to provide assurance that there is appropriate governance around decision making on how public health monies are directed and spent and data is gathered, analysed and benchmarked to ensure outcomes are as effective as they can be in meeting public health priorities.	This audit will be replaced by the Test and Trace audit.
Place and Public Health and Children, Families and Education	Governance Around Planning and Expansion of Schools and Construction of New School Buildings	This audit was to provide assurance over the robustness of project, risk and contract management, reporting to senior officers and Members and funding sources / Section 106 agreements / adequacy of basic needs funding (from the Department for Education) / cost control in relation to expansion or new builds.	Defer to 2021/22
Organisation Development and People	Staff Performance Development	<p>This audit was intended to assess whether the new performance development approach is applied consistently and effectively across the Council.</p> <p>This audit will be removed from the 2020/21 Plan as it is recognised that many staff will have been redeployed or working in different ways in response to the pandemic.</p>	Defer to 2021/22
Place and Public Health / Children Families and Education /	Home to School Transport	This audit was to assess whether there is clear learning from the current deep dive and effective plans to implement identified areas for improvements to ensure that	Defer to 2021/22

Finance and Technology		forecasting demand is as accurate as it can be and that budgets are set robustly and adhered to. It was also intended to support control design of any changes to existing and the introduction of any new systems which will now be delayed due to Covid-19.	
Place and Public Health	Park and Ride	This audit was intended to focus on the long term strategy and financial sustainability including income collection, enforcement and pricing strategies. To also consider the effectiveness of contract management and management information/KPIs to enable ECC to assess performance effectively (including passenger numbers) and ensure accountability	Defer to 2021/22
Corporate and Customer	Customer Channelling	This audit was to examine the importance of customer channeling through digital means	Remove
Finance and Technology	Commercial and Traded Services	This audit intended to review the Council's commercial and traded services strategies and governance arrangements to effectively make the most of its assets for profitable commercial return. This audit will be removed but aspects of it will be included in the Budgetary Control and Financial Management audit instead.	Remove
All Functions	Office 365	An audit of this area was carried out in 2019/20 and received Satisfactory Assurance. The roll out of the programme was accelerated due to Covid-19.	Remove
Audits Added to Plan			
Place and Public Health	Covid-19 Bus Services Support Grant for Local Transport Authorities 2020-21	ECC has been awarded a grant of £692,342 to help compensate bus operators for lost revenue, as a result of the fall in passenger numbers, during the Covid -19 outbreak. The grant from the Department for Transport is paid directly to local authorities who are then required to administer its distribution. The grant terms and	Add

		conditions stipulate that appropriate investigations and checks must be undertaken by Internal Audit to ensure that the conditions attached to the Grant for Local Transport Authorities 2020-21 have been complied with.	
Adult Social Care/Finance and Technology	Social Care Provider Resilience during Covid-19 - Additional Funding Awards	To provide assurance that the framework in place for suppliers to claim / be awarded funding, following on from the national directive, is robust and the retrospective validation of claims is in accordance with the approved Cabinet Member Action.	Add
Adult Social Care / Finance and Technology	Adult Social Care Debt	To provide assurance over the robustness of the arrangements to identify, record and collect income due from service users who are required to contribute towards their care and support. Risks have potentially increased since Covid-19.	Add
Finance and Technology/Place and Public Health	Test and Trace	<p>ECC is to receive £5.7m grant</p> <p>The grant is part of £300m pledged nationally last month by the Government. The Council will use the money to develop tailored outbreak control plans, working with the NHS Test and Trace service.</p> <p>Councils will also be expected to ensure testing capacity is deployed effectively to high-risk locations. The funding awarded is intended to help each local area work hand in hand with Public Health England and contact tracers to focus on the containment of local outbreaks to control the transmission of this virus.</p> <p>Audit are required as part of the terms and conditions to validate the spend.</p>	Add
Finance and Technology	Remote Working Resilience	To provide assurance that our IT systems and services are well designed, resilient, accessible and	Add

		secure during a time of mass home working.	
Place and Public Health	Country Parks	The focus of the review will be on income and stock control at the various visitor centres, shops and cafes and on ensuring that the appropriate procurement route/method is followed when sourcing goods and services with particular reference to purchase card spend.	Add
Audits with Amended Scope			
Corporate and Customer	Business Continuity	To provide assurance that the Council has learned lessons from ECC's Covid-19 response and is resilient against a second wave and / or concurrent incident.	
Children Families and Education	Schools Thematic Review - Procurement	The terms of reference for this review may change if Procurement and / or Education colleagues are still working on Covid-19 related issues.	
Audits to remain in plan but will be further reviewed later in the year			
Place and Public Health / All Functions	Major Capital Projects	This audit will be further reviewed later in the year once we know the full impact of Covid-19 on ECC's Capital Programme.	Remains in plan but may be delayed or deferred
Adult Social Care – Emerging Risks	Day Opportunities Framework	The scope was to be aware of the development of the new arrangements and associated risks which were expected to be operational in or around 2021/22. This will be impacted by Covid-19 as the majority of Day Opportunities are currently closed and so we will reconsider this audit later on in the year.	Remains in plan but a decision may be taken to defer.
Adult Social Care / Finance and Technology	Service Placement and Provider Resilience	We will review whether this audit is still feasible later on in the year based on the team being able to resume usual working practices. Also links in with the additional audit added to the Plan below which may replace this one.	Remains in plan but a decision may be taken to defer.

Children Families and Education	School Establishment Visits	<p>The original intention was to review the schools' internal audit programme and risk matrix and visit a small sample of individual schools throughout the year.</p> <p>We will reconsider whether site visits are still appropriate towards the end of 2020 as we are mindful of the pressures schools are currently facing. In the meantime, we are researching whether schools audits could be carried out remotely and continuing to review our internal audit programme.</p>	Remains in plan but note added to either delay or cancel later in year.
Finance and Technology	Procurement and Contract Management	We will review these two audits later in the year to determine whether it is still feasible to carry out these reviews in the light of Covid-19.	Remains in plan but decision may be taken later in the year to remove.
Finance and Technology / Adult Social Care	Financial Assessment Process	<p>To assess whether the Council complete the financial assessment process for social care clients in a timely manner and correctly in line with the Council's approved policy and statutory requirements.</p> <p>To reconsider later on in the year as the Team will be significantly impacted by Covid-19.</p>	Remains in plan but a decision may be taken to defer.