

# 2019/20 Internal Audit & Counter Fraud Plan

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**Audit Committee**

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**Oldham**  
Council

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# 2019/20 Internal Audit & Counter Fraud Plan Agenda

- 2019/20 Audit Planning Approach
- Fundamental Financial Systems:
  - 14 systems and continuous review of risks
- Corporate and Strategic Audits:
  - Corporate & Strategic Projects, Implementations & Assurance
  - IT Audit Plan
- Directorate Reviews:
  - Corporate and Commercial Services Directorate
  - Health Devolution & Adults Social Care (“Oldham Cares”)
  - People and Place Directorate
  - Children’s Services
  - Strategic Reform
- Group Companies, Management, Responsive and Investigations

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# 2019/20 Audit Planning Approach

- Understand corporate objectives and risks
- Define the audit universe
- Assess the inherent risk
- Assess the strength of the control environment
- Calculate the audit requirement
- Determine the audit plan
- Consider additional audit requirements identified from the risk assessment process

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# Fundamental Financial Systems (1)

## 2019/20 Year End Assurance

- Financial Systems Audits (14):
  1. Accounts Payable
  2. Accounts Receivable
  3. Bank Reconciliations
  4. Cash Income, supported by Control and Risk Self Assessment
  5. Council Tax Support
  6. Council Tax including Discounts and Exemptions
  7. Fixed Assets
  8. Housing Benefits and Risk Based Verification

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# Fundamental Financial Systems (2)

## 2019/20 Year End Assurance

9. Housing Rents – risk to be determined
  10. NDR/Business Rates
  11. Payroll and Pensions – Directorates and Schools
  12. Personal Budgets
  13. Residential Homecare Payments
  14. Treasury Management
- *Plus:*
    - *Continuous review of risk; e.g. Children’s Financial Systems*
    - *Supporting the Council’s External Auditor (Mazars)*
    - *Ad hoc support and reviews*

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# Corporate & Strategic Projects, Implementations & Assurance

- Payroll Improvement Programme
- Agresso Finance System Support Model
- Unity Partnership Ltd:
  - Agresso Financial System Implementation
- Mosaic:
  - Adults Payments/Income on-going support
  - Pre Implementation support for Children's migration
- Joint Systems with Combined Authority and Health:
  - Integrated Care Organisation – post implementation support
- Risk Review:
  - as per 2017/10 PSIAS Assessment

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# Corporate Projects

## IT Audit Plan

- IT Audit Plan in collaboration with External Supplier:
  - 2019/20 IT Audit Plan
  - 2018/19 audit follow-up
- Server Refresh and other IT Projects
- Information Management:
  - General Data Protection Rules

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# Corporate and Commercial Services

## Operational Audits

*In addition to FFS and Corporate Audits, the following are Directorate based reviews:*

- Elections Support and Assurance:
  - Postal votes emerging risks, sample review of postal votes and review of “live” verification process
  - Election Day support
- Governance Training
- Unity Partnership Ltd:
  - Internal Audit Plan
  - Review of Shared Service Client



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# Corporate Projects

## Devolution - Health

- Integration of Health and Regional Framework:
  - Joint working emerging risks; e.g. data security
  - Developing prior year work on MioCare CIC
- European Grants:
  - Regional Assurance

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# Adults Social Care & “Oldham Cares” Operational Audits

*In addition to FFS and systems (Mosaic) assurance, the following are Directorate / Service based reviews:*

- Integration with Health, Business Service Redesign:
  - Changes to structure and financial processes
  - Governance Review
- Supported Living Properties
- Mental Health Financial Processes and Governance
- Safeguarding Adults
- Brokerage Processes

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# People and Place Directorate Economy

- Regeneration Projects:
  - Developing the Vision for the Town Centre Master Plan
  - Heritage Centre/Theatre
- Property Disposal:
  - Transaction assurance reviews
  - Informal tender process, training and support
- School Capital Programme:
  - Greenfield Primary School
  - Saddleworth Replacement School

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# People and Place Directorate Environment

- Parks Review
- Highways Maintenance

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# Children's Services

## Education Skills & Early Years

- Schools' Audit Plan:
  - Audit follows up
  - Control and Risk Self Assessment
- Education Governance Training:
  - Governors, Head Teachers and Business Managers
- New School Places
- Special Education Needs
- Early Years

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# Children's Services Directorate

## Operational Audits

- Children's Safeguarding Review:
  - Audit Needs Assessment
- Financial Systems Review:
  - 2018 Cash Systems Audit follow up review
  - Core financial controls review and risk assessment

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# Strategic Reform

## Operational Audits

- Environmental Management System:
  - ISO 40001
  - Supporting the development of local site review processes
- Carbon Reduction Commitment:
  - 2018/19 Review of Final Return
- Public Health
- Devolved Budgets to Members

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# Group Companies, Management, Responsive & Investigations

- Oldham Council Group Companies:
  - Delivering Approved Internal Audit Plans for MioCare CIC and Unity Partnership Ltd
- Audit & Counter Fraud Investigations
- North West Chief Audit Executive Group:
  - Regional Counter Fraud Sub Group Lead
  - Regional liaison and collaboration
- Implementation of Audit Management System:
- Management Planning and Quality Assurance:
  - Quarterly Review, Reporting and Committee Reporting
- Contingency for Unplanned Work
- 2020/21 Audit and Counter Fraud Plan Preparation
- Developing Training Proposition(s)
- Personal Budgets Audits (Adults/Children's)