



Fylde Borough Council
Revised Internal Audit Plan – 2021/2022

Contents



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MIAA Assurance - provision of cost effective assurance (governance, risk and control) Insight (advice and best practice) and foresight (supporting clients on up and coming issues).

These services are delivered in partnership with you to ensure they are personal and responsive, ensuring the best possible customer experience.

1 Introduction

Your Audit Service - Head of Internal Audit Opinion

We recognise the scale at which local government organisations in England, have been impacted by COVID-19. However professional and regulatory expectations remain and the Head of Internal Audit is required to provide an annual Head of Internal Audit Opinion (HOIAO) that informs the Council's Annual Governance Statement.

We have revisited the original 2021/22 risk based plan produced by the previous Head of Internal Audit to reflect revised priorities and a changing risk assessment. Audit reviews removed from and added to the plan are set out in Section 2. The revised updated plan is included in Appendix A. Audit and Standards Committee approval is requested for the amendments to the original plan.

Revised Days

Since the original contract was agreed at the March 2021 Audit and Standards Committee meeting the remaining member of the in-house team has resigned. MIAA has been asked to deliver the revised full plan. Overall the number of days required to deliver the plan has reduced from 400 to 299 days.

Your Team

Your team will be led by Sandra Cudlip, Engagement Lead and Fiona Hill, Engagement Manager. We can confirm sufficient resources, including specialist expertise have been established to deliver your service.

Your Audit Team



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2 Changes to the 2021/22 plan

The following changes to the audit plan are proposed:

Reviews added

Resources

- Vehicle and Equipment Disposals
- NNDR and Council Tax
- Key Financial Controls including main accounting
- Third Party Assurance
- Cyber Security

General Areas

- HOIAO support 2021/22

Reviews removed/reduced scope

Corporate Areas

- Anti Fraud and Corruption
- NFI

Development Services

- Externally managed events
- Bereavement Services
- Fairhaven (HLF Project)
- Fairhaven Adventure Golf
- Sea Defence Project
- Kirkham Town Centre Regeneration

Finance

- Capital programme

Resources

- Stores Stocks (Bins and FMS Stock)

General Areas

- COVID Support (reduced scope)
- PSIAS Peer Review
- Internal Audit Effectiveness Review
- GRACE administrator role
- Audit Committee training

Appendix A – Operational Internal Audit Plan 2021/22

Review and outline scope	Planned Days	Planned Delivery
Corporate Services		
Health & Safety – to carry out a compliance review to identify whether key controls are operating effectively – <i>areas of focus TBC</i>	15	Q1 (was Q2)
Project Management Framework - to provide assurance on the adequacy and effectiveness of controls to address the risk of project failure, focussing on the Kirkham Regeneration Project	15	Q3 (was Q4)
Resources		
Health & Environment		
Fleet & Depot		
Refuse and Parks – Vehicle and Equipment Disposals - to identify and evaluate the controls in place to manage key risks which would affect the effective operation of the organisation’s system for vehicle and equipment asset disposals	15	Q1
Governance		
Data Sharing Protocols - to provide assurance that systems and processes are established and operated to identify and manage risks in relation to compliance with the data sharing principles of the General Data Protection Regulation (GDPR), Data Protection Act 2018	15	Q3 (was Q2)
Risk Management - to provide assurance on the effectiveness of the Council’s risk management arrangements with a focus on the embeddedness across the Council	15	Q2 (was Q4)
Finance & Service Support		
Housing Benefits - to evaluate whether the system for benefit payments aligns to the appropriate regulations, are processed timely, supported by detailed evidence, and recouped when necessary	15	Q2
Finance		
Treasury Management - to provide assurance that the Treasury Management Function is operating effectively to manage the cash flow requirements of the Council	15	Q3
NNDR & Council Tax - to evaluate the effectiveness of the processes in place for Council Tax and NNDR collection	15	Q4
Key Financial Controls -to provide assurance that the most significant key financial controls are appropriately designed and operating effectively in practice including main accounting	15	Q4
Third Party Assurance -to evaluate the arrangements in place to monitor performance in respect of functions carried out by Blackpool Council	15	Q3
ICT		
Cyber Security -to assess the effectiveness of the Council's cyber defence framework	15	Q3
Technical Services		
Property, Repairs and Maintenance – to provide assurance that repairs and maintenance activities for of Council owned properties are adequately controlled and managed.	15	Q3

Appendix A – Revised Operational Internal Audit Plan 2021/22 - continued

Review	Planned Days	Planned Delivery
Disabled Facilities Grants - to provide assurance that the monies claimed can be supported by documentary evidence and have followed due process	15	Q3 (was Q1)
S106 - to provide assurance that 106 obligations are enforced and met	15	Q2
Follow Up, Contingency		
Follow Up	10	Quarterly
Contingency	5	As required
Management & Control		
Head of Internal Audit Opinion & Annual Report and Annual Governance Statement (2020/21 and 2021/22)	19	Q1 and Q4
COVID Support	15	TBC
Planning & Management - 22/23 Audit Plan/Blackpool Liaison/QA Papers/KPIs	10	Q1 – Q4
Reporting & Meetings - Committee Reporting and Attendance	16	
- Corporate Governance Group	6	
- Attendance at Lancashire Head of Audit Group/Liaison EA	3	Q1 – Q4
- Briefings	5	
TOTALDAYS	299	

The Internal Audit Risk assessment and plan will be reviewed on an ongoing basis throughout the year and any requests for change discussed and approved via the Audit and Standards Committee



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