

## Detailed Audit Coverage

Key Risk Area	Internal Audit Risk Assessment (Residual Risk)	Implication for the Audit Plan	2017/18 Audit Opinion / Assurance	2018/19 Audit Opinion / Assurance	2019/20 Audit Opinion / Assurance	Overall Opinion from Previous 3 years work	Audits Planned 2020/21
Corporate Governance	5%	Strong framework in place and good history of general compliance.			Procurement – Substantial	Substantial	No audit work planned
Service / Business Planning, IRMP	9%	Sound arrangements are in place. A recent review has been undertaken following the successful implementation of the IRMP with positive results.	Human Resource Management - Substantial		Integrated Risk Management Plan - Substantial	Substantial	No audit work planned
Financial Management	5%	Recent audit work indicates sound arrangements are in place. Any non compliance tends to be isolated and minor in nature.	Financial Transaction Testing – Payroll and Accounts Payable - Substantial	Financial Transaction Testing – Payroll and Accounts Payable - Substantial	Financial Transaction Testing – Payroll and Accounts Payable - Substantial	Substantial	Financial Transaction Testing – Payroll and Accounts Payable  Business Development/Income Generation
Risk Management	6%	Sound arrangements are in place. A recent review has been undertaken following the successful implementation of the IRMP with positive results.			Integrated Risk Management Plan - Substantial	Substantial	No audit work planned

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Procurement and Contract Management	11%	Previous audits of procurement arrangements provided substantial assurance.	Partnership Working Arrangements - Moderate	Review of the contract management arrangements for a sample of key contracts	Review of the contract management arrangements for a sample of key contracts – Substantial  Procurement - Substantial	Moderate	Contract Management Arrangements
Human Resource Management	17%	Good arrangements in place generally. No history of problems in this area.	Human Resource Management - Substantial	Implementation of Core HR - Substantial	Managerial Assessment Programme - Moderate	Substantial	Workforce Planning
Asset Management	8%	No history of problems in this area.			Asset Management - Substantial	Substantial	Contract Management Arrangements
ICT	15%	Sound ICT Strategy in place.	General Data Protection Regulations - Substantial	Review of the cyber security arrangements in place for the service – moderate  Review of the business continuity/disaster recovery arrangements in place for ICT -		Substantial	ICT Systems Developments

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				Substantial			
Fraud and Corruption	2%	Low levels of fraud/irregularity historically. Small organisation means setting the right culture is more effective.	Financial Transaction Testing – Payroll and Accounts Payable – Substantial Fuel - Moderate	Financial Transactions Testing on Payroll and Accounts Payable - Substantial	Financial Transactions Testing on Payroll and Accounts Payable – Substantial	Substantial	Financial Transactions Testing on Payroll and Accounts Payable
Information Governance	16%	Audit in relation to the implementation of GDPR has taken place and provided substantial assurance.	General Data Protection Regulation - Substantial	Compliance with General Data Protection Regulation – Substantial	Compliance with General Data Protection Regulation - Moderate	Substantial	Compliance with General Data Protection Regulation
Business Continuity & Contingency Planning	15%	Sound arrangements are in place.		Review of the business continuity/disaster recovery arrangements in place for the ICT Service - Substantial	Business Continuity Planning	Substantial	No audit work planned
Performance Management	5%	No history of issues in this area.		Performance Management Arrangements – Substantial Integrated Risk Management Plan, Response Review Report -		Substantial	No audit work planned

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				Data Quality - Moderate			
Payroll	5%	Recent audit work indicates mainly sound arrangements are in place.	Transaction Testing – Payroll - Substantial	Transaction Testing – Payroll - Substantial	Transaction Testing – Payroll - Substantial	Substantial	Transaction Testing – Payroll
Partnership Working	17%	A strong framework is in place to govern partnership working.	Partnership Working Arrangements - Moderate		Review of the contract management arrangements for a sample of key contracts – Substantial	Substantial	No audit work planned
Project Management	15%	Sound project management arrangements are in place.	Project Management Arrangements - Moderate	Implementation of Core HR - Substantial		Substantial	No audit work planned

Internal Audit - Overall Objectives, Key Performance Indicators (KPI's) and Targets for 2020/21		
Efficiency and Effectiveness		
Objectives	KPI's	Targets
1) To ensure the service provided is effective and efficient.	1) Complete sufficient audit work to provide an opinion on the key risk areas identified.	1) All key risk areas covered over a 3 year period
	2) Percentage of draft reports issued within 15 days of the end of fieldwork.	2) 90%
	3) Percentage of audits completed by the target date (from scoping meeting to issue of draft report).	3) 85%

Internal Audit - Overall Objectives, Key Performance Indicators (KPI's) and Targets for 2020/21		
Quality		
Objectives	KPI's	Targets
1) To maintain an effective system of Quality Assurance.	1) Opinion of External Auditor	1) Satisfactory opinion
2) To ensure recommendations made by the service are agreed and implemented.	2) Percentage of agreed high, significant and medium risk internal audit recommendations which are implemented.	2) 100% for high and significant. 90% for medium risk
Client Satisfaction		
Objectives	KPI's	Targets
1) To ensure that clients are satisfied with the service and consider it to be good quality.	1) Results of Post Audit Questionnaires	1) Overall average score of better than 1.5 (where 1=Good and 4=Poor)
	2) Results of other Questionnaires	2) Results classed as 'Good'
	3) Number of Complaints / Compliments	3) No target – actual numbers will be reported