



GOSPORT
Borough Council

2022/23 Internal Audit Plan

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Executive Summary

This document sets out Internal Audit's programme of work for 2022/23, to provide Audit Committee with the opportunity to comment on the proposed coverage.

The Plan is informed by:

- 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 2021/22 higher risk expectations will be followed up during 2022/23.
- Consultation with the Council's senior management, including the Chief Executive, Assistant Chief Executive and Borough Treasurer and Section 151 Officer.

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 every year.

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	Provisional Audit Scope	Strategic Risks	Corporate Outcomes
Housing				
Homelessness / Temporary Accommodation	Follow Up	Follow up on previous audit	RISK02, RISK03, RISK06,	GBC01, GBC03, GBC05
Asbestos	Full	Review of key controls and processes	RISK01, RISK02, RISK06	GBC02, GBC05
Legionella	Full	Review of key controls and processes	RISK01, RISK02, RISK06	GBC02, GBC05
Kier Contract	Full	Review of key controls and processes	RISK01, RISK02, RISK03, RISK06	GBC03, GBC05
Gas Checks	Full	Review of key controls and processes	RISK01, RISK02, RISK03, RISK06	GBC03, GBC05
Housing Rents	Full	Review of key controls and processes	RISK01, RISK03	GBC03, GBC05
Human Resources				
Fusion HR	Full	Review of key controls and processes	RISK03, RISK04	GBC05
Absence Management	Follow up	Follow up on previous audit	RISK03	GBC05
Streetscene				
Coastline Water Safety	Follow up	Review of key controls and processes	RISK01, RISK04	GBC02, GBC03
Leisure Centre - Profit Share	2 nd Follow-up	Follow up on previous audit	RISK01, RISK02	GBC04, GBC05
Countryside Management	Full	Review of key controls and processes	RISK02, RISK06	GBC02, GBC05
Urbaser Contract	Full	Review of key controls and processes	RISK02, RISK03, RISK06	GBC02, GBC05

Parks	Full	Review of key controls and processes	RISK06	GBC02, GBC05
DSO	Follow up	Follow up on previous audit	RISK01, RISK03, RISK06	GBC02, GBC05
Enforcement	Follow up	Follow up on previous audit	RISK02, RISK06	GBC05
Legal				
Information Asset Register / GDPR	2 nd Follow-up	Follow up on previous audit	RISK01, RISK02	GBC05
Finance				
Council Tax & NNDR	Full	Fundamental Audit	RISK01, RISK02, RISK03	GBC01, GBC02, GBC04, GBC05
Housing Benefits	Full	Fundamental Audit	RISK01, RISK02, RISK03	GBC01, GBC03
Procurement	Full	Review of key controls and processes and follow up on previous audit findings	RISK01, RISK02, RISK03	GBC05
Payroll & Expenses	Full	Fundamental Audit	RISK01, RISK02, RISK03	GBC05
Accounts Payable	Full	Fundamental Audit	RISK01, RISK02, RISK03	GBC04, GBC05
Accounts Receivable	Full	Fundamental Audit	RISK01, RISK02, RISK03	GBC04, GBC05
Purchase Cards	Full	Fundamental Audit	RISK01, RISK02, RISK03	GBC05
Planning				
Community Infrastructure Levy	Full	Review of key controls and processes	RISK01, RISK02, RISK03	GBC05

Planning	Full	Review of key controls and processes	RISK01, RISK02, RISK03	GBC05
Chief Executive				
Governance	2 nd Follow-up	Follow up on previous audit	RISK01, RISK02, RISK03,	GBC05
Social Media	2 nd Follow-up	Follow up on previous audit	RISK02	GBC05
Depot	Full	Review of key controls and processes	RISK03, RISK06	GBC04, GBC05
Social Media Surveillance	Follow up	Review to ensure compliance with appropriate legislation	RISK01, RISK02	GBC05
Capital Programme/Project Management	Full	Review of key controls and processes	RISK01, RISK04,	GBC05
Partnerships	Follow up	Strategic review on key partnerships	RISK03	GBC05
IT				
IT Application Management	Full	Review of key controls and processes	RISK03	GBC05
IT Access Controls	Follow up	Review of key controls, processes and security	RISK03	GBC05
MS Teams	Follow up	Review of key controls, processes and security	RISK03	GBC05

Risks

Ref	Risk
RISK01	Financial Risk
RISK02	Legal Risk
RISK03	Service Risk
RISK04	Project Risk
RISK05	Fraud Risk
RISK06	Health and Safety Risk

Objectives

Ref	Outcome
GBC01	Raise Aspirations
GBC02	enhance the environment
GBC03	empower the residents
GBC04	develop the economy
GBC05	deliver effective services