

2018/19

Internal Audit Plan



- 1.1 This document summarises the results of Internal Audit’s planning work. It sets out details of the:
- Responsibilities and scope of internal audit
 - Resourcing and delivery of the Council’s internal audit service
 - Arrangements for reporting internal audit work
 - Proposed programme of work for 2018/19 (the Audit Plan)
- 1.2 The Audit Plan for 2018/19 has been prepared in accordance with the requirements of the Public Sector Internal Audit Standards (PSIAS). The PSIAS represent mandatory best practice for all internal audit service providers in the public sector.
- 1.3 The Council has adopted the PSIAS definition of internal auditing:
- ‘Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.
- 1.4 In accordance with PSIAS, the mission of internal audit is to ‘enhance and protect organisational value by providing risk-based and objective assurance, advice and insight’.
- 1.5 The work of internal audit is a key element in delivering the Council’s strategic priority of corporate effectiveness and business efficiency, but also supports the Council in achieving all the aims and objectives set out in the Corporate Plan.
- 1.6 The PSIAS require that the internal audit service is delivered and developed in accordance with the internal audit charter. The Council has formally agreed that the provisions relating to internal audit set out in section 6.2 of Finance Standing Orders constitute the Council’s internal audit charter. Some minor revisions have been made to the Internal Audit Charter following the recent peer review of Internal Audit. These changes will be included within the forthcoming annual review of the Council Constitution. The updated version of the Internal Audit Charter is attached after this report.

INTERNAL AUDIT – RESPONSIBILITIES AND SCOPE

2.1 Responsibilities of internal audit

The internal audit function is responsible for:

- Reviewing and developing the Council’s governance processes. Specifically, this includes:
 - Promoting appropriate ethics and values within the Council
 - Supporting effective organisational performance management and accountability
 - Communicating risk and control information to appropriate areas of the organisation
 - Coordinating the activities of, and communicating information among, the Business Efficiency Board, external audit, internal audit and management
- Evaluating the effectiveness of the Council’s risk management processes and contributing to their improvement
- Assisting in the maintenance and development of an effective control environment by providing robust independent assurance over its operation.

2.2 Responsibilities of management

The establishment and maintenance of adequate control systems is the responsibility of management. Recommendations made by internal audit can reduce risk and improve systems of control. However, the implementation of audit recommendations cannot eliminate risk entirely.

2.3 Responsibilities of the Business Efficiency Board

In regard to internal audit, the Business Efficiency Board is responsible for:

- Approving, but not directing, internal audit’s strategy, plan and monitoring performance
- Reviewing summary internal audit reports and the main issues arising, and seeking assurance that action has been taken where necessary
- Receiving and considering the Head of Internal Audit’s annual report.

INTERNAL AUDIT – RESPONSIBILITIES AND SCOPE

2.4 Responsibilities for fraud prevention and detection

The primary responsibility for the prevention and detection of fraud rests with management. Management's responsibilities include creating an environment where fraud is not tolerated, identifying fraud risks, and taking appropriate actions to ensure that controls are in place to prevent and detect fraud.

It is not the role or responsibility of internal audit to detect fraud. However, internal audit will evaluate the potential for the occurrence of fraud in each assignment and review how the Council manages the risk of fraud.

During 2017/18 there was a restructure of the Council's Finance Department. This resulted in the fraud investigation function and HR investigation function moving into the renamed Audit & Investigations team. The Investigations part of the team will assume responsibility for all fraud-related work and this will now consequently sit outside the Internal Audit Plan and will be reported separately to the Business Efficiency Board.

2.5 Scope of internal audit activities

The scope of internal audit work includes:

- The entire control environment of the Council, comprising financial and non-financial systems.
- Reviewing controls that protect the interests of the Council in its dealings with partnerships in which the Council has an involvement.

Internal audit may also provide assurance services to parties outside the Council with the prior agreement of the Business Efficiency Board.

RESOURCING & DELIVERY OF INTERNAL AUDIT

3.1 Resource requirements

The level of resource required to deliver an effective internal audit service to the Council has been assessed based on the need to provide adequate audit coverage of the Council's:

- Key financial systems
- Risk management and governance arrangements
- Front line services
- Support services
- Procurement and contract management activity
- Information management arrangements
- Schools

Account has also been taken of the need to be able to resource:

- Unplanned work which may arise during the year
- Follow up work to provide assurance that previously agreed recommendations are implemented
- Provision of advice and consultancy to internal customers

3.2 Delivery of the internal audit service

The 2018/19 Internal Audit Plan will be delivered predominantly by an experienced and suitably qualified in-house team of 5.21 FTE auditors. This is a slight reduction in resources from 2017/18 but the level of available resource is considered sufficient to deliver a robust annual internal audit opinion to the Board.

As in recent years, external support to assist the audit of information management systems will be provided by Salford City Council if required. Where opportunity arises, the internal audit team will also collaborate with internal audit colleagues from other local authorities in regard to the approach and delivery of particular audit assignments.

RESOURCING & DELIVERY OF INTERNAL AUDIT

3.3 Mitigation of any potential impairment to independence and objectivity

The internal audit team is managed by the Divisional Manager – Audit, Procurement & Operational Finance, who also has management responsibility for the following functions:

- Purchase to Pay
- Procurement
- Income control (collection and reconciliation of income)
- Insurance
- Client Finance (corporate appointeeships and deputyships)
- Direct Payments
- Income, Assessment & Debtors

Arrangements to mitigate any potential impairment to independence and objectivity regarding the audit of these areas were reported to and approved by the Business Efficiency Board in June 2017.

3.4 Approach to placing reliance on other sources of assurance

When planning specific audit assignments, other sources of assurance may be taken into consideration in order to ensure the best use of the audit resource. Any work that is necessary in order to place reliance on other sources of assurance will be determined as required for each assignment.

3.5 Assurance services to other organisations

The only planned assurance service to be provided to an external party is an annual audit provided to Manchester Port Health Authority (MPHA), which is the governing body for the Manchester Ship Canal and River Weaver. Halton Borough Council is one of the funding authorities of Manchester Port Health Authority. The Council has agreed a three-year SLA to provide an internal audit service to MPHA. 2018/19 is the final year of the current SLA.

INTERNAL AUDIT – REPORTING ARRANGEMENTS

4.1 Distribution of internal audit reports

At the conclusion of each audit assignment, a draft report is issued to the manager responsible for the area which has been audited. A final report containing management responses to any issues identified is subsequently distributed to:

- The Chief Executive
- The Strategic Director – Enterprise, Community & Resources
- The Operational Director – Finance (s151 officer)
- The Strategic Director, Operational Director and Divisional Manager responsible for the area reviewed
- The Council’s external auditor

4.2 Overall assurance opinion

In each audit report, an overall assurance opinion is provided on the area audited. The opinion is based on the information obtained in the course of the audit and represents an assessment of the effectiveness of the risk management, control and governance processes in the area audited.

The range of opinions provided in audit reports is set out in the following table:

Assurance Opinion	Explanation
● Limited	Significant improvements are required to improve the management of risks that are fundamental or material to the activity audited.
● Adequate	Fundamental or material risks are managed adequately and there are no major weaknesses with the systems internal control. However, opportunities exist to further improve the management of some risks.
● Substantial	There is a sound system of control in operation to manage risks effectively.

INTERNAL AUDIT – REPORTING ARRANGEMENTS

4.3 Grading of Recommendations

Recommendations made in individual internal audit assignments are categorised according to the following priorities:

Priority	Definition
High	Deficiencies in control where the potential risk impact is fundamental or material to the activity audited.
Medium	Deficiencies in control where the potential risk impact is of lesser significance and not material to the activity audited.
Low	Opportunities to improve practice, efficiency or further reduce exposure to risk.

4.4 Reporting to elected members

Throughout the year regular internal audit progress reports are presented to the Business Efficiency Board summarising the outcomes of internal audit work and any significant matters identified. Such matters may include risk exposures, governance weaknesses, performance improvement opportunities and value for money issues.

Reporting arrangements in 2018/19 will also incorporate the reporting of performance against the following indicators:

Indicator	Target	Purpose
Percentage of audits delivered within the agreed time allocation	90 %	To minimise overruns that impact on delivery of the Audit Plan
Percentage of draft reports issued on or before the date agreed in the audit terms of reference	90 %	To ensure that audit work is reported in a timely manner

INTERNAL AUDIT – REPORTING ARRANGEMENTS

4.5 Annual Audit Opinion

An annual report is presented to the Business Efficiency Board which includes the Head of Internal Audit's overall opinion on the Council's risk management, control and governance processes. This opinion forms one of the sources of assurance in support of the Council's Annual Governance Statement. The opinion is based upon the collective findings from the internal audit work completed during the year.

INTERNAL AUDIT PLAN – METHODOLOGY

5.1 Requirements of the Public Sector Internal Audit Standards

The PSIAS state that the 'chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals'.

5.2 Development of the Audit Plan

In developing the Audit Plan, account has been taken of:

- The Council's risk management processes
- Senior management's views on risk in their areas of responsibility
- The results of previous internal audit work
- The Council's assurance framework, including the work of external audit
- New or emerging risks affecting the Council or local government as a whole
- Known changes to the Council's business, operations, programs, systems, and controls
- The requirement to ensure sufficient and wide ranging coverage in order to provide a robust annual audit opinion
- Planned work deferred from the 2017/18 Audit Plan that is still considered important

5.3 Alignment of the Audit Plan to the Council's Corporate Priorities

The Audit Plan is presented in a way that shows how each piece of planned work aligns with the Council's corporate priorities. Some planned reviews clearly contribute to more than one priority. For presentational purposes the reviews have been listed under the priority that is considered most closely linked to the review area.

5.4 Budgeted time allocations

A budgeted time allocation has been set for each assignment included in the Audit Plan. It is accepted that the exact resource requirement for each assignment cannot be forecast with certainty. The plan therefore represents the best estimate of the way in which the Council's internal audit resources will be deployed.

INTERNAL AUDIT PLAN – METHODOLOGY

5.5 Timing and prioritisation of audit work

The intention is to complete all planned work within the year. However, the timing and respective prioritisation of work will take account of:

- The need to finalise any work from 2017/18 that remains incomplete at year-end
- The need to prioritise the reviews deferred from the 2017/18 Audit Plan
- The requirement to provide assurance over the Council's key financial systems
- The views of management of the service areas in regard to the timing of work
- Any other factors that may be relevant to the timing of a particular piece of work
- Any urgent unplanned work arising
- Changes in the level of audit resources available

5.6 Significant interim changes to planned work

The Audit Plan will be kept under review during the year and it may be necessary to make revisions to planned work in order to respond to changes in priorities or changes in the level of internal audit resources. Minor changes will be agreed with the Operational Director – Finance. Any significant interim changes will be reported to the Business Efficiency Board.

SUMMARY INTERNAL AUDIT PLAN – 2018/19

Corporate Priority	Planned Days
Corporate Effectiveness & Business Efficiency:	445
Financial Management	215
People Management	40
Information Management	15
Asset Management	55
Governance	120
Children & Young People in Halton	200
Employment, Learning & Skills in Halton	20
A Healthy Halton	145
A Safer Halton	40
Halton's Urban Renewal	20
<u>Other work:</u>	190
Contingency	100
Manchester Port Health Authority	5
Completion of outstanding 2017/18 audits	85
Total Planned Days	1060

Internal Audit Plan – Financial Management

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Financial Management				
Mersey Gateway – Financial Arrangements	25	The Mersey Gateway crossing became operational in October 2017. The financial arrangements relating to the operation of the crossing are complex and the sums involved are material.	Review of the financial management arrangements and flow of monies now that the crossing is operational.	Audit report
Collection Fund	20	Accurate forecasting of Council Tax and Business Rate income underpins the Council's Medium Term Financial Strategy.	Audit to examine the calculation of tax bases and forecasting assumptions	Audit report
Budget Monitoring Framework	20	The Council's revenue budget is increasingly under pressure with a significant overspend forecast in 2017/18. Continuing budgetary pressures increase the importance of a robust budget monitoring framework.	The audit will review the operation and effectiveness of the Council's existing budgetary control framework and test compliance with the provisions contained within Finance Standing Orders.	Audit report
Housing Benefit system	20	This is a material financial system through which approximately £50m of transactions will be processed in 2018/19.	Full system review evaluating and testing the effectiveness of the control environment.	Audit report
Social Care Debt Recovery	20	There has been a significant increase in the value of social care debt which is now in excess of £2m. If debt remains uncollected it is potentially at risk of write-off.	Review of the systems and procedures in operation across Adult Social Care, Finance and Legal Services to recover social care debts.	Audit report

Internal Audit Plan – Financial Management

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Prepaid Cards	10	Introduced in 2017/18 as the default option for all new Direct Payments clients. It is intended that prepaid cards will also be offered to existing Direct Payments users and potentially be adopted in other areas of the Council.	The audit will provide a post implementation review and seek to provide assurance appropriate controls have been established in regard to the use of prepaid cards.	Audit report
Miscellaneous Grant Claims	50	A general provision is included for a range of grant claims for which the Head of Audit is required to sign a declaration confirming that the amounts claimed are eligible and in accordance with the conditions of grant.	Grant claims audits	Audit report for each claim
<u>Financial key control reviews:</u> Payroll Business Rates Council Tax Accounts Receivable Accounts Payable	10 10 10 10 10	These systems provide material disclosures for the financial statements. All the main financial systems will be covered over a two year period.	High level reviews evaluating and testing the effectiveness of the key controls within each financial system.	Audit report for each system
Total	215			

Internal Audit Plan – People Management

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
People Management				
Learning & Development (Deferred from 2017/18)	15	Learning and development is an investment for any organisation. At a time of continuing funding pressures it is therefore particularly important that there is a clear business link to the needs of the organisation and that learning and development opportunities are provided in a cost-effective manner.	The audit will examine the arrangements put in place to identify and address the learning and development needs of the organisation and individuals. This will include reviewing how the effectiveness of the investment in learning and development opportunities is assessed.	Audit report
Apprenticeships (Deferred from 2017/18)	15	<p>The Government introduced an 'Apprenticeship Levy' in April 2017. Employers with a UK pay bill of over £3m will be required to pay 0.5% of that pay bill into a levy.</p> <p>The Government has set a target that each local authority will have to provide 2.3% of their workforce headcount as apprenticeships. This equates to about 55 apprentices for Halton annually.</p>	The audit will examine the Council's arrangements to comply with The Apprenticeship Levy and the implementation of the Council's Apprenticeship Policy.	Audit report
Mersey Gateway toll reimbursement system	10	The Council has established a new policy and claim process for reimbursement of bridge tolls. Management has requested that that internal audit carries out an audit to provide assurance that the new process is operating effectively and in accordance with the policy.	Review of claims policy and process and sample testing of claim reimbursements.	Audit report
Total	40			

Internal Audit Plan – Information Management

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Information Management				
Telephony	15	An audit has been requested by management to review the control environment relating to the Council's telephony arrangements.	The audit will examine the processes for ensuring that telephone charges are properly monitored, controlled and allocated to the correct cost centres.	Audit report
Total	15			

Internal Audit Plan – Asset Management

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Asset Management				
Plant, machinery and work equipment (Deferred from 2017/18)	15	<p>The Provision and Use of Work Equipment Regulations (PUWER) 1998 was introduced to ensure safety when working with any work equipment.</p> <p>As an employer it is important that the Council:</p> <ul style="list-style-type: none"> identifies work equipment that requires a risk assessment; carries out risk assessments as required; determines whether periodic in-service inspection is required; determines the scope and frequency of the in-service inspection as required. 	The audit will review the Council's arrangements for ensuring the safety of work equipment used in the course of delivering Council services.	Audit report
Catering & Bars	20	<p>The Council's catering and bars are discretionary activities which ought to be at least self-funding.</p> <p>Management is aware of issues in regard to the accounting arrangements for income and difficulties in accurately monitoring financial performance.</p>	The audit will examine the catering activities and bars provided by the Council and review the arrangements for accounting for income, expenditure and stock.	Audit report

Internal Audit Plan – Asset Management

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Markets	20	<p>Management is aware of some longstanding issues regarding income collection and recovery of debts relating to the markets operation.</p> <p>The market has also recently been the subject of a number of public liability insurance claims.</p>	<p>Review of the overall financial management arrangements with a particular emphasis on income collection and debt recovery.</p> <p>The audit will also examine the market's risk managements.</p>	Audit report
Total	55			

Internal Audit Plan – Governance

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Governance				
Governance Framework (Deferred from 2017/18)	20	A revised edition of the CIPFA/SOLACE publication 'Delivering Good Governance in Local Government: Framework' was published in 2016. The Framework defines the principles that should underpin the governance of each local government body and provides a structure to assist local authorities with their own approach to governance.	Self-assessment against updated guidance document 'Delivering Good Governance in Local Government: Framework'.	Audit report
Council Constitution	5	Need to ensure that the Council Constitution reflects changes in the legislation, policies and procedures.	Internal Audit contributes to a working party that meets each year to review and propose changes to the Council's Constitution.	Updated Council Constitution
Annual Governance Statement	5	Statutory requirement for the Council to produce an Annual Governance Statement.	Internal Audit input to the Corporate Governance Group which develops the Annual Governance Statement.	Publication of Annual Governance Statement
Reporting to the Business Efficiency Board	15	The Council Constitution requires Internal Audit to report to the Business Efficiency Board.	Attendance at, and preparation of reports for, the Business Efficiency Board on internal audit and governance related matters.	Audit Plan Regular progress reports Internal Audit Annual Report Annual Fraud & Corruption report
Audit Planning Preparation	10	Internal Audit produces an annual risk-based plan of work that is presented to the Business Efficiency Board for approval.	Development of the plan involves consultation with key stakeholders and maintaining an awareness of developments within the Council and emerging risks facing local government.	Audit Plan

Internal Audit Plan – Governance

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Follow up of internal audit recommendations	40	To provide assurance that agreed internal audit recommendations are implemented.	Follow up of agreed internal audit recommendations to determine whether or not they have been implemented.	Follow up audit reports
Risk management	15	The Council’s risk management arrangements are one of the key areas over which Internal Audit is required to provide assurance.	The audit will examine the Council’s risk management arrangements at both corporate and directorate level.	Audit report
Information Governance Group	5	Information governance refers to the structures, policies, procedures, processes and controls implemented to manage information at an organisational level. Penalties of up to £500k can be imposed for breaching the Data Protection Act.	Internal audit input to the work of the Information Governance Group	Further development of the Council’s information governance arrangements
Working groups / Advice	5	Internal Audit is frequently asked for advice on specific issues and to contribute to various working groups within the Council.	Advice and input to be provided as required	Advice and guidance on risk and control issues
Total	120			

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Child Safeguarding	30	<p>Deficiencies and weaknesses in record keeping have been identified in government reports following a number of tragic, high profile incidents involving children in recent years.</p> <p>Good record keeping is essential in child protection, particularly with regard to children who are subject to a child protection plan, children 'in need' or who are identified as vulnerable.</p>	At the request of the Strategic Director – People internal audit will undertake monthly case file audits to provide assurance over the quality of safeguarding records.	<p>There will be a regular system of reporting to the Strategic Director – People on the results of this work.</p> <p>A summary report will also be produced for the Business Efficiency Board at year-end.</p>
0 -19 Healthy Child Service	20	<p>A new five year contract was recently awarded that provides an integrated health visiting, family nursing and school nursing service.</p> <p>The contract has a potential value of £24.5m over its full term.</p>	The audit will focus on reviewing the contract management and performance management arrangements relating to the contract.	Audit report
Out of Borough residential placements	20	The Council continues to face budget pressures and out of borough placements are an area of significant overspend.	The audit will examine the procedures relating to the assessment of children entering the care system, the commissioning arrangements and subsequent contract management and financial control arrangements.	Audit report
Foster care / Special Guardianship Orders	20	<p>Another area with increasing spend adding to the Council' budget pressures.</p> <p>Additionally, recent case law presents an emerging risk that local authorities may be vicariously liable for any abuse inflicted by foster carers.</p>	<p>The audit will examine the financial management arrangements relating to the calculation and payment of foster care allowances and special guardianship allowances.</p> <p>It will also examine how the Council recruits foster carers and monitors the suitability of placements.</p>	Audit report

Internal Audit Plan – Children & Young People

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Children's Centres	20	The Council operates eight Children's Centres across the borough. It is important that provision is sustainable and meets the needs of the community served.	The audit will examine the operational efficiency, financial performance and utilisation rates across the various Centres.	Audit report
Children with Disabilities (Direct Payments)	20	There has been significant growth in the number of children with disabilities receiving direct payments. This presents an increased risk as there is significantly greater flexibility as to how the direct payments are utilised.	The audit will review the adequacy of the policy covering the use of direct payments and examine the related arrangements to monitor how they are used.	Audit report
School audits: The Bridge Halton Lodge St. Chad's Windmill Hill Hillview St Bede's Infants St Bede's Juniors St Michael's Castle View General advice to schools	70	The Council has 60+ schools that are responsible for setting their own budgets and managing their finances. The frequency of school audit visits is determined by the audit assurance rating from the previous audit: <ul style="list-style-type: none"> • Substantial – 4 year cycle • Adequate – 3 year cycle • Limited – Annual cycle 	A standard audit programme has been developed for school audits, which is tailored to each school as required.	Audit report for each school
Total	200			

Internal Audit Plan - Employment, Learning & Skills in Halton

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Halton People Into Jobs (Deferred from 2017/18 at the request of management)	5	<p>A4e is one of the prime contractors for the DWP's Work Programme, which is being delivered through a number of contract areas. Halton is part of a large contract area which includes Merseyside, Lancashire and Cumbria.</p> <p>The Council acts as a sub-contractor to A4e in delivering employment support services under the programme.</p> <p>As part of the contractual arrangements with A4e, the Council is required to comply with the A4e Security Plan.</p>	Annual verification work in regard to compliance with the A4e Security Plan (ISO27001:05).	Audit report
Employment & Learning Skills Division – Administration of Grants	15	The Division deals with a wide range of grants. Management has request an internal audit review to provide assurance that all sums due are claimed and accounted for correctly.	Review of the financial management arrangements relating to the administration of grants.	Audit report
Total	20			

Internal Audit Plan - A Healthy Halton

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Tele-healthcare (Deferred from 2017/18)	20	This use of remote monitoring is increasingly enabling people to lead more independent lives. The Council's use of Telehealthcare is to be expanded to help more people to be supported to live at home or in extra care housing schemes.	The audit will examine the implementation of the Telehealthcare strategy and the associated financial management arrangements. It will also examine the arrangements to measure and record the savings generated, and consider options for the wider use of this type of technology in regard to supporting people to maintain independence.	Audit report
Intermediate care	20	Intermediate care is a range of needs led, transitional and integrated services that are intended to improve patient health outcomes. Services are delivered in partnership between primary and secondary health care. Expenditure on intermediate care services is in excess of £3m per annum.	Audit to focus on contract and performance management arrangements.	Audit report
Integrated Community Equipment Service	15	The service provides an equipment service to the people of Halton and St Helens to support independent living. Services provided encompass procurement, delivery, collection, decontamination, maintenance, repair and storage of equipment. The service operates at an annual cost of over £800k.	The audit will review the financial management, operational efficiency and performance management arrangements relating to service delivery.	Audit report

Internal Audit Plan - A Healthy Halton

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
New Directions Partnership	10	<p>The Council is presently exploring an opportunity to become a partner in a trading company with Sefton New Directions and Knowsley Council.</p> <p>Potentially this could lead to a significant change in how some adult social care services are delivered.</p>	Audit involvement would depend on progress made but could involve a review of the financial assumptions associated with the proposals.	Advisory role
Disabled Facilities Grants	15	2018/19 spend is budgeted at £1.6m. This area is recognised nationally as a potential fraud risk.	The audit will examine the control environment relating to the processing of applications for Disabled Facilities Grants. It will also explore any opportunities to make better use of applicant information already held within the Council to expedite the process.	Audit report
Care Management – Information workflows	20	Audit work from 2017/18 has identified problems in the information workflows within the care management system that impact upon client billing and payments to care providers.	The audit would examine the efficiency of the information workflows from a client entering the care system at the initial assessment stage to the arrangement of service delivery and client billing.	Audit report
Blue Badge scheme & Concessionary Travel	15	<p>Concessionary travel costs the Council in excess of £2m a year.</p> <p>The Blue Badge scheme is also a recognised fraud risk area.</p>	The audit will examine the financial management arrangements relating to Concessionary travel. It will also examine the controls relating to the administration of the Blue Badge scheme.	Audit report

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Madeline McKenna / Millbrow care homes	30	The Council has recently purchased two care homes that were facing financial difficulties, which it is now operating directly.	The audit will focus on the financial management, accounting, client billing and risk management arrangements established at the two homes.	Audit report
Total	145			

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
Highways inspections	20	<p>The Council is implementing a new highways inspection regime following the issue of a new national Code of Practice.</p> <p>Highways inspections play a vital role in ensuring the safety of the borough's highways and provide a key part in the defence of highways related insurance claims.</p>	The audit will examine how the Council has developed and implemented its highways inspections in light of the new guidance.	Audit report
Waste management (Disposal)	20	The annual cost of waste disposal is approximately £6m per annum. The area is also subject to complex charging arrangements.	The audit will focus on the contracting and contract management processes relating to the Council's waste disposal arrangements and seek to provide assurance that the Council is charged correctly for its disposal costs.	Audit report
Total	40			

Area of Audit Work	Days	Risk Context	Planned Coverage	Output
De-linking of the Silver Jubilee Bridge in Runcorn	20	<p>The opening of the new bridge and temporary closure of the Silver Jubilee Bridge has presented an opportunity to redefine the existing road infrastructure in the area of the Runcorn Town Centre.</p> <p>This scheme involves changes to the road layout and the removal of certain structures that will improve the visibility of the town centre and its connectivity to and from Runcorn station.</p> <p>The estimated cost of the scheme is £9.61m.</p>	The audit will examine the procurement and project / financial arrangements relating to the project.	Audit report
Total	20			