

Internal Audit Progress Report 2021-22

November 2021

Hampshire County Council



Hampshire
County Council

**Southern Internal
Audit Partnership**

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1. Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must:

‘Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.’

The standards for ‘proper practices’ are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2017].

The role of internal audit is best summarised through its definition within the Standards, as an:

‘Independent, objective assurance and consulting activity designed to add value and improve an organisations’ 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’.

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations’ objectives.

2. Purpose of report

In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to 'Senior Management' and 'the Board', summarising:

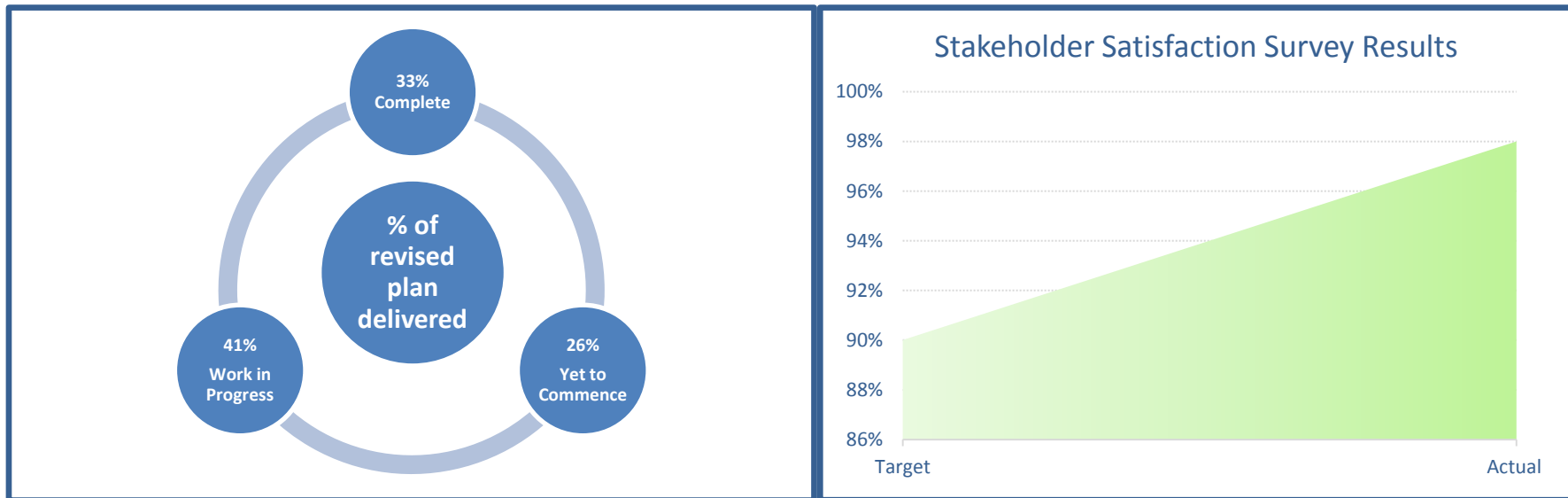
- The status of 'live' internal audit reports;
- an update on progress against the annual audit plan;
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact on the Chief Internal Auditor's annual opinion.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. The assurance opinions are categorised as follows:

Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

** Some reports listed within this progress report (pre 2020-21 audit plan) refer to categorisations used by SIAP prior to adoption of the CIPFA standard definitions, reference is provided at Annex 1*

3. Performance dashboard



Compliance with Public Sector Internal Audit Standards

An External Quality Assessment of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020. The report concluded:

'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles. We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'

4. Analysis of 'Live' audit reviews


Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Actions*	Not Yet Due	Complete	Overdue		
							L	M	H
Sold Services (Legal Services)	27.07.20	HoLG	Adequate	1(0)	0(0)	0(0)		1	
Trading Standards – Income Generation	28.07.20	DoCCBS	Adequate	8(0)	0(0)	6(0)	2		
Local Bus Subsidy Support	22.09.20	DoETE	Adequate	10(5)	0(0)	8(5)		2	
Minerals and Waste	04.02.21	DoETE	Reasonable	12(1)	1(0)	11(1)			
Procurement – Corporate Services	19.04.21	DoCO / DoTG	Reasonable	4(2)	1(0)	3(2)			
IT User Access Control	10.05.21	DoCO	Reasonable	8(0)	2(0)	6(0)			
Funded Nursing Care	13.05.21	DoAH&C	Limited	13(5)	2(0)	11(5)			
Hampshire Transport Management	10.06.21	DoCCBS	Reasonable	2(1)	1(0)	1(1)			
Education in Secure and Specialist Settings	15.06.21	DoCS	Reasonable	9(2)	1(0)	8(2)			
Debt Referrals/Write-Offs	08.07.21	DoAH&C	Limited	15(15)	5(5)	10(10)			
Armed Forces Covenant	15.07.21	DoHR,OD	Reasonable	1(0)	1(0)	0(0)			
Direct Payments	21.09.21	DoAH&C	Limited	11(0)	9(0)	2(0)			
Meals on Wheels	23.09.21	DoAH&C	Reasonable	8(0)	2(0)	6(0)			
CCBS Marketing	24.09.21	DoCCBS	Reasonable	5(2)	5(2)	0(0)			
On-Street Parking Services	01.10.21	DoETE	Reasonable	3(0)	1(0)	2(0)			
Budget Monitoring	22.10.21	DoCO	Reasonable	2(0)	2(0)	0(0)			
Health & Safety (Governance Framework)	01.11.21	DoCCBS	Limited	11(0)	10(0)	1(0)			
County Supplies - supplier management	02.11.21	DoCCBS	Reasonable	9(5)	9(5)	0(0)			
IT Service Desk	09.11.21	DoCO	Reasonable	4(2)	1(0)	3(2)			
Flood Management	10.11.21	DoETE	Reasonable	2(2)	2(2)	0(0)			

Medicine Control within Reablement	15.11.21	DoAH&C	Limited	11(5)	6(2)	5(3)			
Total				149(47)	61(16)	83(31)	2	3	0

*Total number of actions (total number of high priority actions)

5. Executive Summaries of reports published concluding a ‘Limited’ or ‘No’ assurance opinion

There have been three new reports published concluding a “Limited” assurance opinion since our last progress report in July 2021.

Direct Payments		
Audit Sponsor	Assurance opinion	Management Actions
Director of Adults’ Health and Care	 Limited	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: green; color: white; padding: 5px; text-align: center;">Low 0</div> <div style="background-color: yellow; color: black; padding: 5px; text-align: center;">Medium 11</div> <div style="background-color: red; color: white; padding: 5px; text-align: center;">High 0</div> </div>

Summary of key observations:

Direct Payments are paid by the authority to clients to arrange their own care services or equipment placing them in control of their own lifestyles and are an alternative to receiving services from the Council.

This review focused on ensuring that the option of direct payments is offered to all service users and that, where the direct payment option is taken up, statutory requirements, including the annual review process, are followed, and evidenced. We also looked at the calculation of direct payments and the support in place for direct payment users.


There were found to be detailed policies and procedures in place for direct payments as part of the Social Care Practice Manual which was available to all staff on Hantsnet. Testing confirmed that of those Direct Payments reviewed all had financial assessments completed and there were approved provisions and current care plans.

Whilst it was confirmed that a direct payments agreement template is in place, from sample testing there was no agreement evident on AIS for 16% of the ongoing payments reviewed. This document forms the basis of the contract for the use of direct payments with the service user and/or their nominated or authorised person and includes their declaration that they agree to the terms and conditions for receipt and use of the payments.

There is a requirement for an annual review to be carried out for each client. As well as being a care review for the service user, this review should include a detailed look at the use of the direct payments to ensure that the payments are still in line with the client’s needs and act as a check for any fraudulent or inappropriate use of the payments. For 36% of the records randomly sampled no annual review was evident as being completed within the last 12 months.

Where an annual care review had been completed, we sought to confirm examination of the direct payments account, to ensure compliance with the requirements. Generally, there was no mention of a detailed look at the direct payment transactions or account within the annual review.


An 'Authorised Person Checklist' forms the basis of verifying that the Authorised Person is suitable and includes the considerations and requirements set out in the Care Act 2014 which detail what is expected of an Authorised Person. However, in three out of four relevant cases a completed checklist could not be found on AIS.

H&S – Governance Arrangements		
Audit Sponsor	Assurance opinion	Management Actions
Director of Culture, Communities and Business Services	 Limited	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: green; color: white; padding: 5px; text-align: center;">Low 3</div> <div style="background-color: yellow; padding: 5px; text-align: center;">Medium 8</div> <div style="background-color: red; color: white; padding: 5px; text-align: center;">High 0</div> </div>
<p>Summary of key observations:</p> <p>A centralised Corporate Health & Safety Team was established in January 2020. Previously the team were part of Corporate Services, however, in April 2021 (prior to audit fieldwork) the team transferred to CCBS. The move to a centralised team, sought to implement a consistent management structure, improved capacity at a management level, enable integration of skills and resources and implement a dedicated health and safety function.</p> <p>This audit was a high-level overview to ensure that the governance framework has effectively embedded and that there is improved assurance provided to Members, CMT and DMTs on their statutory health and safety obligations.</p> <p>It was confirmed that the Health and Safety Policy Statement, signed by the Leader of the County Council and Chief Executive, sets out Hampshire County Council’s ‘statement of intent’ and its commitment to maintain appropriate systems to ensure it meets its common law and statutory obligations for health and safety. The document is sufficiently comprehensive and provides clarity about the adopted framework and the principal roles and responsibilities of members, officers and boards and how they support health and safety at both a corporate and departmental level.</p> <p>It was further confirmed that corporate health and safety procedures are published on the County Council’s intranet, and a review programme is in place to ensure these are reviewed annually. Any changes to procedures as a result of the annual review will be published on the intranet, showing the month of review and the changes made.</p> <p>The Health and Safety Policy Statement refers to the role of Cabinet and other elected members for health and safety, specifically in relation to ensuring suitable resources being available to discharge the County Council’s health and safety responsibilities and to monitor, via reports, the overall performance of the County Council’s health and safety management arrangements. However, there is no formal reporting to members incorporated into the overall reporting framework for health and safety.</p> <p>The effectiveness of the Council’s Health and Safety arrangements are reported annually to Corporate Management Team and on a six-monthly basis to Departmental Management Teams. In addition to this, health and safety risks are escalated through the Risk Management Board. However, there is currently no forum for discussing corporate health and safety issues in-year, and for these to be discussed collectively across directorates.</p>		

The Corporate Health & Safety Organisation Chart produced when the Corporate Health and Safety Team were established provides clarity to those involved with supporting Health and Safety at Hampshire County Council, and shows relevant Department Leads (Assistant Directors). The original structure chart made no reference to a Lead for Corporate Resources or Corporate Services and no six-monthly reviews were completed and reported on for these areas of the Council. These departments have since been restructured, with new directorates being established (Corporate Operations; HR, OD and Communications and Engagement; and Law and Governance). Whilst there are less operational health and safety issues arising within these areas of the business, it would be beneficial to review the appropriateness of nominating a Lead for each of the new directorates and having a defined reporting protocol to ensure there is a process of engagement and communication with respect to health and safety issues across the County Council.

The six-monthly departmental reports are consistent in format and content and report on key activities and actions in relation to health and safety. However, whilst the reports provide members of DMT with progress against actions and activities, this is in a narrative form and does not assign specific target dates or a nominated responsible officer for each agreed action.

Management actions to address issues highlighted as part of the audit are well advanced and discussion have been held with both CMT and the Risk Management Board.

Medicine Control within Reablement		
Audit Sponsor	Assurance opinion	Management Actions
Director of Adults' Health and Care	 Limited	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="background-color: green; color: white; padding: 5px; text-align: center;">Low 0</div> <div style="background-color: yellow; padding: 5px; text-align: center;">Medium 6</div> <div style="background-color: red; color: white; padding: 5px; text-align: center;">High 5</div> </div>

Summary of key observations:

The scope of this review focused on the role which Reablement have in aiding service user's medication requirements, ensuring that there are documented policies and that these are adhered to. We conducted sample testing to ensure that controls are in place to protect staff and service users regarding the safe administration of medicine.

There were found to be policies and procedures in place for medicine control which detail the statutory and local responsibilities, training requirements and processes. These include an overarching corporate policy on medication management, as well as a more specific policy which relates to Reablement. These documents are clear and relevant and are available to all staff within the social care policies and procedures on the intranet.

There are arrangements in place for investigating and monitoring medication incidents, including a centrally managed process of individual incidents being investigated and signed off by Team Managers with red or amber incidents also reported to Operational Service Managers for checking and sign off. Monthly reports of incidents are also issued to Operational Service Managers for area teams as well as to the Head of Reablement covering all areas. These are reviewed for any patterns or wider issues which may require further investigation or action.

A sample of Reablement cases were selected to ensure that the medication records showed that the administration of the medication took place in line with the plan. 10 of 20 cases tested had medicine recording errors. These errors included recording medication taken on the 'record my visit log' but not on the 'daily medication record' resulting in no record of exactly which medication was taken. Three cases also included medication incidents that were not identified or formally reported.

There is a requirement that all staff that administer medications are assessed annually to ensure that they remain competent. Our testing found that there was no consistency in recording that this had been carried out (2 of 17) and there were instances where the last assessment was in excess of 12 months (9 of 17).

AIS is not always up to date with all records relating to the client after their reablement care is complete. Our sample found one of 20 had their medication plan missing and a further two had no risk assessment recorded.

We tested nine medication error reports and could see that the errors were reported immediately to the relevant manager, formally reported within 24 hours of discovery with adequate information included on the report and any action necessary was taken as a result. However, whilst there were clear records in place for eight to show that advice was sought from a healthcare professional in line with procedures, in one case this was not recorded within the documentation.

There is a known and ongoing issue where hospital discharge summaries and referrals do not sufficiently detail the medication required by the service user. This results in a risk that the team may not be able to correctly identify all required medication. It has been confirmed that this concern is already in the process of being addressed.

6. Planning & Resourcing

The internal audit plan for 2021-22 was approved by the Council's Management Team and the Audit Committee in July 2021.

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the Council. Progress against the plan is detailed within section 7.

7. Rolling Work Programme

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
2020-21 Carry Forward								
Direct Payments	DoAHC	✓	✓	✓	✓	21.09.21	Limited	
Health & Safety (Governance)	DoCCBS	✓	✓	✓	✓	01.11.21	Limited	
Debt management	DCE & DoCR	✓	✓	✓	✓			
Armed Forces Covenant	ACE	✓	✓	✓	✓	15.07.21	Reasonable	
Server Build Process	DoCO	✓	✓	✓	✓	07.09.21	Reasonable	
Hampshire Futures – Careers	DoCS	✓	✓	✓	✓			
Social supervision	DoAHC	✓	✓	✓	✓			
Education Personnel Services	DoHR,OD	✓	✓	✓				
Medicine control	DoAHC	✓	✓	✓	✓	15.11.21	Limited	
Marketing	DoCCBS	✓	✓	✓	✓	24.09.21	Reasonable	
Contract Management – CCBS	DoCCBS	✓	✓	✓	✓	10.06.21	Reasonable	
2021-22 Plan								
Health and Safety	DoCCBS							Q4
Budget Monitoring	DoCO	✓	✓	✓	✓	22.10.21	Reasonable	
Trading companies – Governance	Cross Cutting	✓	✓	✓				
Risk Management	DoCCBS	✓	✓	✓				
Information governance	CE	✓	✓					

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Insurance arrangements	CE							Q4
Annual Governance Statement	CE	✓	✓	✓	N/A	N/A	N/A	
Annual self-assessment PSIAS	DoCO	✓	✓	✓	N/A	N/A	N/A	
Market Underwriting	DoCO	✓	✓	✓				
Restructure and Redundancy	DoHR,OD	✓	✓	✓				
Whistle blowing - HR case management	DoHR,OD							Q4
Senior appointments process - advice	DoHR,OD	✓						
Operating Systems	DoCO	✓	✓	✓	✓	23.09.21	Substantial	
Disaster Recovery	DoCO	✓	✓	✓	✓			
IT Asset Management	DoCO	✓	✓					
Service Desk	DoCO	✓	✓	✓	✓	09.11.21	Reasonable	
Major Incident Management	DoCO							Q4
Microsoft Contract Management	DoCO	✓	✓					
O365 Platform Management	DoCO							Q4
Vulnerability Scanning and Remediation	DoCO	✓						
Secure Website Development	DoCO	✓	✓	✓				
Application Review – SWIFT	DoCO	✓	✓	✓	✓			
Data Centre Security (Follow Up)	DoCO	✓	✓	✓	✓	✓	N/A	

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
PCI DSS	DoCO	✓	✓	✓	N/A	01.10.21	N/A	
Safeguarding - Children	DoCS							Q4
School Thematic: COVID Catch up fund	DoCS	✓	✓	✓	✓	21.10.21	Reasonable	
School Thematic: Minibuses/MIDAS training	DoCS	✓	✓	✓				
School Thematic: Recruitment	DoCS	✓	✓	✓				
School Thematic: Income Generation	DoCS							Q4
SFVS (20/21 review)	DoCS	N/A	N/A	✓	N/A	N/A	N/A	
SFVS (21/22 Prep)	DoCS							Q4
CS Thematic - Agency Staff	DoCS							Q4
CS Thematic - Petty Cash	DoCS	✓	✓	✓				
Music Service	DoCS	✓						
No recourse to public funds	DoCS	✓	✓	✓				
Continuing Care Recharging	DoCS	✓	✓	✓				
Subject Access Requests	DoCS							Q4
Connect for Communities	DoCS	✓	✓	✓	✓			
Independent Non-Maintained Special (INMS) Schools	DoCS							Q4
Social Care Records Management Centre	DoAHC & DoCS							Q4

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
AHC thematic review: Use of Agency Staff	DoAHC	✓	✓	✓				
AHC thematic review: Overtime claims	DoAHC	✓	✓	✓				
Continuing Health Care	DoAHC							Q4
Recharging of Younger Adults Care	DoAHC	✓	✓	✓				
Shared Lives	DoAHC							Q4
Sickness Recording (AHC)	DoAHC	✓	✓	✓				
Hampshire and IOW Partnership for Public Health	DoAHC							Q4
Contingency Planning	DoAHC	✓	✓	✓				
LGA Healthcheck	DoAHC							Q4
Section 42 Safeguarding	DoAHC	✓						
Meals on Wheels Contract Management	DoAHC	✓	✓	✓	✓	23.09.21	Reasonable	
COVID-19 Vaccine preparedness	DoAHC	✓	✓	✓	✓	09.11.21	N/A	Briefing Note
Flood management	DoETE	✓	✓	✓	✓	10.11.21	Reasonable	
Waste disposal contract	DoETE	✓	✓					
Highways Incident Management	DoETE	✓						Q4
Countryside Access Management System	DoCCBS							Q4
Travel Plans for Developers	DoETE	✓	✓	✓				

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Transport Trading & Business Group	DoETE	✓	✓	✓				
Records Management Centre	DoCCBS	✓						Q4
Use of volunteers	DoCCBS	✓						
Registration Service EPOS replacement	DoCCBS							Q4
Transforming City Projects	DoETE							Q4
Asbestos	DoCCBS	✓						
Highway Development Agreements	DoETE	✓	✓	✓				
On Street Enforcement	DoETE	✓	✓	✓	✓	01.10.21	Reasonable	
Asset Investment Strategy	DoETE							Q4
Blue Badges	DoETE							Q4
Coroners Service	DoCCBS	✓						
Strategic Land Programme	DoCCBS							Q4
Landlord / tenant arrangements	DoCCBS	✓	✓					
HC3S finance reporting and monitoring	DoCCBS	✓	✓	✓	✓	16.09.21	Substantial	
HC3S financial recovery plan	DoCCBS							Q4
Contract management – training	DoTG							Q4
Highways service contract	DofETE							Q4

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Highways Maintenance (New Operating Model)	DoETE							Q4
Procurement - ETE	DoETE	✓	✓	✓	✓	18.10.21	Reasonable	
Minor works framework (Property)	DoCCBS	✓						
Major construction framework – contract management	DoCCBS	✓	✓	✓				
County Supplies contract & supplier management	DoCCBS	✓	✓	✓	✓	02.11.21	Reasonable	
Southern Construction Framework Contractor Payments	DoCCBS	✓	✓	✓				
Reading & Hampshire Property Partnership – Review of Accounts	Grant	✓	N/A	✓	N/A	✓	N/A	
Local Transport Plan – integrated transport plan	Grant	✓	N/A	✓	N/A	✓	N/A	
Local Transport Plan – block maintenance	Grant	✓	N/A	✓	N/A	✓	N/A	
Local Transport plan – incentive	Grant	✓	N/A	✓	N/A	✓	N/A	
Local Transport Plan – Pothole and Challenge Fund	Grant	✓	N/A	✓	N/A	✓	N/A	
Local Bus Subsidy Support Grant	Grant	✓	N/A	✓	N/A	✓	N/A	
COVID-19 Bus Services Support Grant Restart	Grant	✓	N/A	✓				
Disabled Facilities Grant	Grant	✓	N/A	✓	N/A	✓	N/A	

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Additional Dedicated Home to School Transport	Grant							
Project integra	Grant	✓	N/A	✓	N/A	✓	N/A	
Growth hub funding (LEPS)	Grant	✓	N/A	✓	N/A	✓	N/A	
EU Transition business readiness engagement project	Grant	✓	N/A	✓	N/A	✓	N/A	
Additional growth hub funding (LEPS)	Grant	✓	N/A	✓	N/A	✓	N/A	
BEIS Peer Network Funding	Grant	✓	N/A	✓	N/A	✓	N/A	
Local Government Compensation scheme	Grant	✓	✓	✓	N/A	✓	N/A	
COVID 19 Test and Trace Service Support	Grant							
Decarbonisation Scheme Grant – Oil to Gas conversion	Grant	✓	N/A	✓				
Decarbonisation Scheme Grant – Solar PV	Grant	✓	N/A	✓				
Decarbonisation Scheme Grant – Boiler Control Upgrades	Grant	✓	N/A	✓				
Travel Demand Management Grant	Grant							
Supporting Families	Grant	✓	N/A	✓				Q1-4
HIV PrEP	Grant	✓	N/A	✓	N/A	✓	N/A	
Cultural Recovery Fund – Hampshire Music Service	Grant	✓	N/A	✓	N/A	✓	N/A	

Audit Review	Sponsor	Scoping	Audit Outline	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
COVID-19 Community Testing Funding	Grant	✓	N/A	✓	N/A	✓	N/A	
Superfast Broadband Grant	Grant							Q4
Shared Services								
PCI DSS	DoCO	✓	✓	✓	N/A	01.10.21	N/A	
Recruitment (Success Factors)	DoCO	✓	✓	✓	✓			
Pre-employment checks	DoCO							Q4
Pay review and award process	DoCO							Q4
Procurement (General)	DoCO	✓	✓	✓	✓	06.09.21	Substantial	
Cleaning contract management	DoCO	✓	✓	✓				
P Cards	DoCO	✓	✓	✓	✓			
Redundancy and Early Retirement calculations	DoCO	✓	N/A	✓				

8. Adjustments to the Internal Audit Plan

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the County Council. Below are the variations made to the original 2021-22 audit plan approved by the Audit Committee in July 2021.

Plan Variations	
Removed from the plan	Reason
Building risk management (property)	Deferred to 2022/23 - work ongoing to transfer legacy databases to the new Concerto AMS system.
Countryside and Outdoors membership and booking income collection systems	CCBS DMT requested removed from plan as system not going ahead and contract has been cancelled.
Trading Standards	Deferred to Q3/4 2022/23 when new restructure is complete and the new IT system has gone live.
Buildings Health and Safety	Deferred to 2022/23 as data is being transferred to new AMS system.
Foster care payments	Deferred to 2022/23 as expected updates to the process have been delayed.
Additions to the plan	Reason
HIV PrEP grant claim	Advised of funding which required Internal Audit certification.
Cultural Recovery Fund – Hampshire Music Service Grant	Advised of funding which required Internal Audit certification.
COVID-19 Community Testing Funding	Advised of funding which required Internal Audit certification.
Superfast Broadband grant	New requirement for internal audit certification of grant
Public Sector Decarbonisation Scheme Grant – Solar PV	Grant determination requires sign off by Chief Internal auditor and Chief Executive
Public Sector Decarbonisation Scheme Grant – Boiler Control Upgrades	Grant determination requires sign off by Chief Internal auditor and Chief Executive
BEIS Peer Network Funding	Advised of funding which required Internal Audit certification.
COVID-19 Vaccine Preparedness	Preparedness for mandatory double vaccinations in residential care homes
SS Redundancy and Early Retirement calculations	Review requested after error identified with a redundancy calculation.

Annex 1 – Southern Internal Audit Partnership Assurance Opinions (Pre 2020-21)

Substantial	A sound framework of internal control is in place and is operating effectively. No risks to the achievement of system objectives have been identified.
Adequate	Basically a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified.
Limited	Significant weakness identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk.
No	Fundamental weakness identified in the framework of internal control or the framework is ineffective or absent with significant risks to the achievement of system objectives.