

## Proposed Changes to the Internal Audit Plan 2020/21

New risk and nature of risk	Audit area	Audit days
There is a risk that <b>Emergency Payments were not made as intended.</b>	Probity Audit Emergency Payments	10
Covid-19 has impacted on the revenue due to the Council and <b>there is a risk income due is not collected.</b> The purpose of this audit is to provide assurance arrangements are in place for the proper administration of the Council's key income streams (general fund and HRA).	Revenue Assurance	15
<b>Risk of non-compliance</b> – where appropriate contracting procedures are not followed particularly following guidance issued under Policy Procedure Note 01/20, which sets out information and guidance for public bodies on payment of their suppliers to ensure service continuity during and after the COVID-19 lockdown.	Procurement - Arrangement made under Policy Procurement Note	10
<b>Failure to adhere to Policies and procedures</b> in the use of the Council's purchase cards	Continuous audit of use of Purchase Cards	10
There is a risk that <b>cyber criminals attack the Council's ICT</b> , such as smart devices, PCs and cloud-based systems with malicious intent at a time when the organisation is dependent on its technology.	Management of Cyber risks	15
<b>The disaster recovery arrangements made pre Covid-19 fail to respond</b> allowing council services to continue in case of a disaster.	IT Disaster Recovery Arrangements	10
There is a risk that the <b>technological platform upon which the Council's ICT infrastructure is based is not able</b>	IT Infra structure Resilience	10

to respond to the increase in reliance required to support council operations.		
Business Continuity Planning is critical in maintaining operations of Council services. Covid-19 has highlighted the importance of good planning, which in some areas needs to be reviewed to ensure planning recognises the extended period of time where core council infrastructure may not be available.	Business Continuity Planning	10
<b>Audits previously identified on the audit plan now postponed to 2020/21</b>		
Sickness Monitoring and Management	Postponed to 2021/22	-10
Review of Human Resources Service	Postponed to 2021/22	-15
Food and Safety inspections (Env Health)	Postponed to 2021/22	-10
Audit Needs Assessment of IT Days	Use of planned days	-45
Income collection (Debtors)	Amended scope	-10
<b>Net change in audit days</b>		<b>0 days</b>