



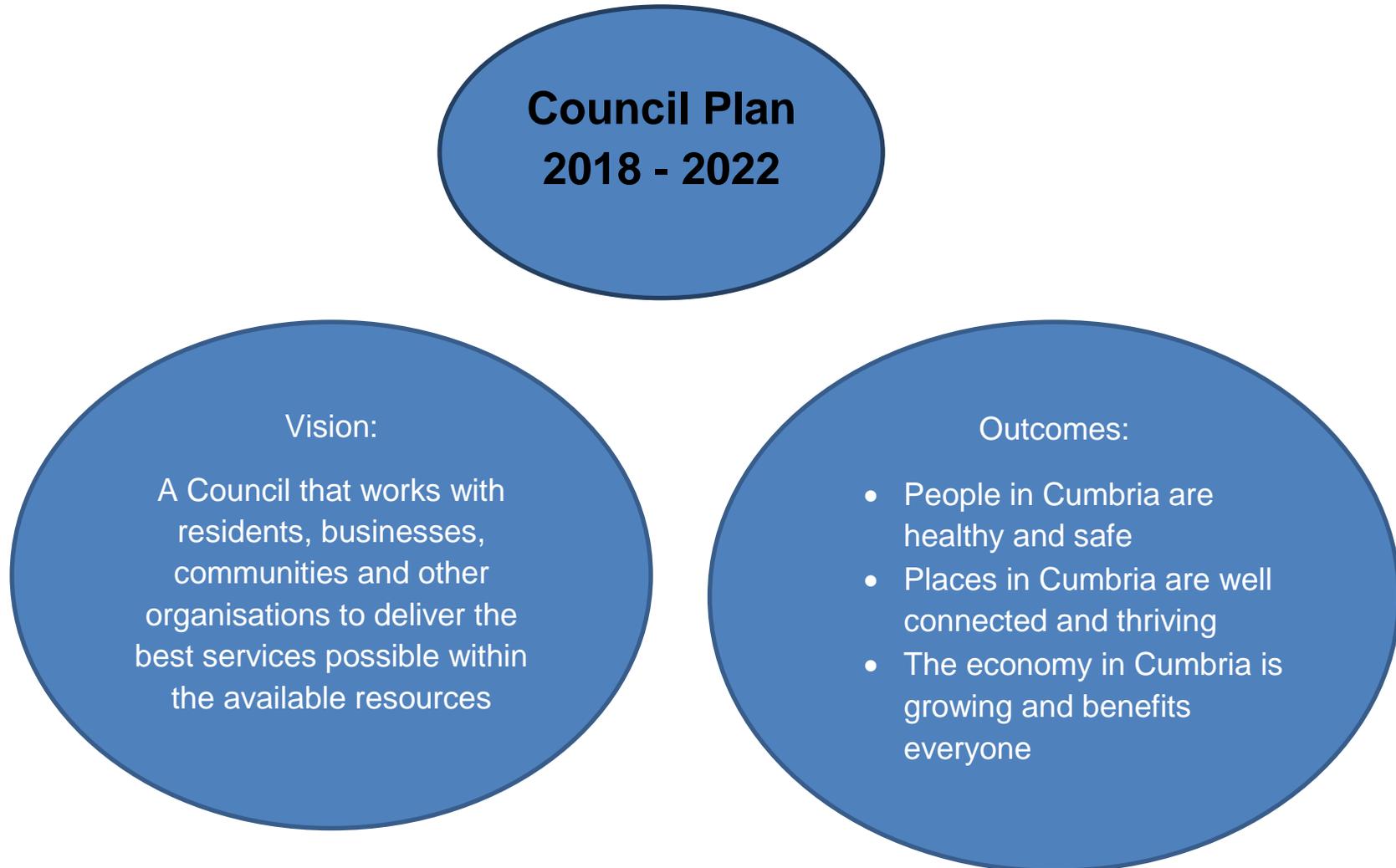
Internal Audit Plan

2021/22



1. Introduction

1.1 The Internal Audit Plan for 2021/22 has been prepared based on analysis of the Council Plan 2018 – 2022, corporate risk register and directorate and service risks and other factors affecting the County Council in the year ahead.



2. Developing the Internal Audit Plan

2.1 The Council's corporate and, where available, directorate and service risk registers have been used as the starting point for the development of the audit plan (see Appendix 1 for the full plan). The documented risks were used as a basis for audit planning discussions with Assistant Directors, Directorate Management Team (DMT) and then Corporate Management Team (CMT), to identify the areas where independent assurance from Internal Audit was most appropriately focused in order to deliver the mandatory annual Internal Audit opinion.

2.2 We also supplemented these planning discussions with other sources of information to inform the audit plan as shown in the diagram below:



Appendix 1 – Internal Audit Plan 2021/22

- 2.3 As part of the production of the 2021/22 plan we have continued our approach of aligning the audit plan with corporate, directorate and service risks. On a quarterly basis the Audit and Assurance Committee sees the corporate risk register, which documents the key risks facing the Council and controls and other assurances in place to mitigate these risks. Appendix 2 summarises these risks, controls and other assurances and shows how the internal audit plan is linked to the risks in the Council's corporate risk register. The table shows the internal audit work planned in 2021/22 against each corporate risk and work we have undertaken in the past four years.
- 2.4 Risks have also been identified through professional networks and attendance at training and development events. These have been considered within our risk assessment process and included within the plan as appropriate.
- 2.5 Key features of the 2021/22 audit plan include:
- 115 days of unallocated time in the 2021/22 audit plan relating specifically to the 'People' and 'Corporate, Customer & Community Services' Directorates. Despite best efforts it was not possible to complete final planning meetings with key directorate officers due to the re-prioritisation of resources to respond to the COVID-19 pandemic in the quarter, with plans in place to meet these Assistant Directors in March / April 2021. Given these Assistant Directors are dealing with key parts of the Council's response to COVID-19 there is the potential that risks in these areas will emerge during the year. Therefore, by adopting this approach gives us added flexibility in our audit plan
 - 70 days of the plan has been allocated to consultancy / support and advice work. This equates to 5.9% of overall audit resources in the plan, and if management overheads are excluded this would equate to 7.1% of productive time spent on audit reviews. We have specified one piece of work on Lateral Flow Testing (LFT) and we will discuss with management to agree a further piece of work during the year
 - Time to consider who we will appoint to undertake our next five yearly external assessment and what areas we need to improve before the assessment. Our last assessment was November 2017.

3. The Internal Audit Service

3.1 Mission

3.1.1 The mission of internal audit is defined within the PSIAS as:

To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

3.1.2 The plan has been prepared in line with the mission to ensure there is adequate audit coverage to deliver the mandatory annual assurance opinion as well as to fulfil the requirement to provide advice and insight to the Council.

3.2 Resourcing

3.2.1 The internal audit plan will be delivered by the in-house team of internal audit staff. Internal Audit is a shared service between the County Council and the Office of the Police & Crime Commissioner / Cumbria Constabulary. The number of audit days to be delivered for the County Council remains consistent with the previous five years and is considered adequate to provide an overall opinion on the Council's arrangements for governance, risk management and internal control. The current level of resource is appropriate to deliver the planned number of audit days.

3.2.2 The plan contains a provision for service development work to ensure that the service remains fit for purpose and to continue work towards the next External Quality Assessment (EQA).

3.3 Conformance with the PSIAS

3.3.1 Under the PSIAS, internal audit is required to have an external quality assessment (EQA) every five years. The first assessment of the Shared Internal Audit Service was undertaken in October 2017. The review concluded that the service 'generally conforms' with the standards and the 'audit methodology contains all the required elements of the standards'.

Appendix 1 – Internal Audit Plan 2021/22

- 3.3.2 We have already addressed most recommendations arising from the assessment, and where appropriate, arrangements are now well embedded in the preparation of this audit plan, e.g. closer linkages with risk registers and the re-introduction of proactive project / advice work.
- 3.3.3 We have a rigorous Quality Assurance and Improvement Programme to ensure a high quality of service is maintained.

Appendix 1 – Internal Audit Plan 2021/22

Directorate	Audit	Rationale / link to risk register / PSIAS	Days
Corporate	Review of risk management arrangements	We are required to consider risk management arrangements as part of our overall annual audit opinion. PSIAS 2110 requires internal audit to make recommendations to improve governance in relation to risk management	15
Corporate / Cross cutting	Complaints	Assurance over complaints handling and the arrangements for ensuring the Council learns from complaints. New complaints system has been introduced. PSIAS 2110 requires internal audit to make recommendations to improve governance in relation to ensuring effective organisational performance management and accountability	20
Corporate / cross cutting	Financial Sustainability	Mitigating action against Corporate Risk 2 - There is a risk that the Council's revenue & capital budget is insufficient to fund current services over the medium term.	20
Corporate / Cross cutting	Consultancy / VFM style reviews	We have allocated this time in the plan to undertake one further large VFM / Consultancy type piece of work. The area to be reviewed to be agreed with management during the year.	30
Corporate Counter-fraud	Review of Counter Fraud arrangements	Internal audit is required under the Public Sector Internal Audit Standards (2120.A2) to evaluate the potential for the occurrence of fraud and how the organisation manages fraud risk.	15

Appendix 1 – Internal Audit Plan 2021/22

Directorate	Audit	Rationale / link to risk register / PSIAS	Days
People	Sufficiency of Early Years places	Early Years places are mainly provided via the Private, Voluntary, Independent (PVI) sector and includes childminders and nurseries. The Council has some provision, in primary schools with nursery classes and a small number of maintained nursery schools. Our review will look at how the Council obtains information on demand for early years places and its forward planning to influence / support the development and sustainability of the PVI sector and ensure that there are sufficient Early Years places available in the county.	20
People	Regional Adoption Agency	The Council entered into a new partnership arrangement for adoption services with Durham and Sunderland city councils. Our review will look at the arrangements the Council has in place for managing its role in the new partnership and will focus on how the partnership operates from a Cumbria County Council perspective.	20
People	Domestic Abuse	The Council chairs a multi-agency group dealing with Domestic Abuse. The review will provide assurance on the role of the Council, structures (appropriate attendees), governance (appropriate delegated responsibilities) and how the Council discharges its statutory responsibilities within its co-ordinating role.	20
People	Focus Families grant claims	Internal audit is required by the Ministry of Housing, Communities and Local Government to undertake a 10% sample check on files to support PBR (Performance By Results) claims under this funding regime.	10

Appendix 1 – Internal Audit Plan 2021/22

Directorate	Audit	Rationale / link to risk register / PSIAS	Days
People	School audits	A sample of schools will be selected for audit visit.	65
Corporate, Customer & Community Services	COVID grants	The Council has received COVID related funding, from various sources (e.g. DWP, Defra, Public Health), which had to be distributed outside of the Council. This has required making quick decisions on how the money should be given out and putting arrangements in place. The audit review will be a retrospective look at the governance framework for distributing the funds, identifying what went well and lessons learnt which could be incorporated into future schemes.	20
Corporate, Customer & Community Services	Lateral Flow Testing (LFT)	Consultancy work – Cumbria County Council has a lead role in the Department for Public Health (DPH) led Community Testing Programme (CTP) in Cumbria. This is a major project and the Council's responsibilities for the management, distribution and recording of Lateral Flow Testing (LFT) brings with it significant financial and reputational risks. We will review the arrangements for LFT and provide advice on the appropriateness, sufficiency and effectiveness of internal controls.	15
Corporate, Customer & Community Services	Transforming Care Implementation for learning disabilities	Our review would consider the introduction of the new Additional Needs Framework, funding arrangements put in place with CCG's post the Learning Disabilities Pooled Fund and commissioning arrangements with CCG's for services to clients with complex support needs.	20

Appendix 1 – Internal Audit Plan 2021/22

Directorate	Audit	Rationale / link to risk register / PSIAS	Days
Economy & Infrastructure	Contract management – nonsignificant contracts	Identified as a priority for Economy & Infrastructure management. Our review will provide assurance over the arrangements in place to manage non-significant contracts and the effective use of any framework agreements.	20
Economy & Infrastructure	Operator’s Licence	Identified by the Directorate as an area where assurance was required in terms of complying with the Operator's Licence. Our work will review arrangements for compliance with the Operator’s Licence requirements and assess whether there are arrangements in place to promptly identify non-compliance and ensure remedial action is taken.	25
Economy & Infrastructure	New Highways Information Management System	The new Highways Information Management System will go live in April 2021. Our review will provide assurance that the system has delivered what was expected.	20
Economy & Infrastructure	Bridges and Structures	The Economy & Infrastructure Directorate’s bridge flood plan has been in place for over 12 months. Our review will provide assurance that the systems and processes put in place, based on learning from Storm Desmond, are being followed and are working as intended to minimise risk for the Council.	20
Economy & Infrastructure	Carlisle Southern Link Road (CSLR) governance arrangements	We reviewed this area in 2020/21 but new governance arrangements were only just being introduced so we will undertake a further review in 2021/22. Our review will follow up on the previous recommendations and provide assurance that the revised governance arrangements are embedded and operating as expected.	15

Appendix 1 – Internal Audit Plan 2021/22

Directorate	Audit	Rationale / link to risk register / PSIAS	Days
Economy & Infrastructure	Capital Programme – Monitoring and Management of Consultancy Spend and Utilisation	Identified through discussions with E&I management. Our review will provide assurance over the arrangements to capture and monitor consultancy spend within the Capital Programme. We will also provide assurance over the arrangements in place to use spend data to effectively manage consultancy services across the capital programme.	20
Economy & Infrastructure	Trading Standards – Approved Premises Inspection Process	Identified by the Directorate as an area where assurance was required. Our review will provide assurance that the correct process and systems are in place to ensure compliance.	20
Cumbria Fire & Rescue Service	Assets Management	We reviewed asset management in 2020/21 in relation to vehicles and major operational equipment. We have been asked to review arrangements for all other equipment at a time when a new asset management system (ID Hammer) is being introduced. Our review will provide assurance on the system in place to ensure all assets are recorded when purchased, that there is segregation of duties in place and that all equipment is added to the inventory. The review would also look at arrangements for disposal of assets.	20
Cumbria Fire & Rescue Service	Maintenance of Operational Equipment	Identified by the Directorate as a risk that a failure of equipment during operation results in an injury to staff. Our review will provide assurance on the new system in place to ensure all operational equipment is tested as required and is safe to use and that this will be recorded on the new asset management system (ID Hammer).	20

Appendix 1 – Internal Audit Plan 2021/22

Directorate	Audit	Rationale / link to risk register / PSIAS	Days
Finance	Progress on implementing CIPFA Financial Management Code	A new CIPFA Financial Management Code was published in October 2019. The first year of compliance remains 2021/22 but CIPFA are allowing some flexibility as long as a local authority can demonstrate it is working towards full compliance. Our review will assess progress and review evidence the Council has to demonstrate compliance with the CIPFA Financial Management Code.	20
Unallocated time	Unallocated time: <ul style="list-style-type: none"> • People • Corporate, Customer & Community Services 	We have included some unallocated time in the 2021/22 audit plan specifically for the 'People' and 'Corporate, Customer & Community Services' Directorates. This reflects the fact that we have not been able meet with all Assistant Directors due to the prioritisation of resources to response to the continuing impacts of COVID-19 in this quarter. Given these Assistant Directors are dealing with key parts of the Council's response to COVID-19 there is the potential that risks in these areas will emerge during the year. Therefore, by adopting this approach gives us added flexibility in our audit plan.	90 25
Compliance audit (Financial system) Finance	Main Accounting System	Main financial system audited on a 3-yearly cycle.	20
Compliance audit (Financial system) CC&CS	Payroll	Main financial system audited on a 3-yearly cycle.	20

Appendix 1 – Internal Audit Plan 2021/22

Directorate	Audit	Rationale / link to risk register / PSIAS	Days
Follow up audits	ICT Service Continuity Safeguarding adults Personal budgets CFRS - Operational assurance Client affairs + all other Partial / Limited assurance audits that become due for follow up during 2021/22	To confirm that agreed actions have been implemented and controls are working effectively to address identified risks.	40

Appendix 1 – Internal Audit Plan 2021/22

Directorate	Audit	Rationale / link to risk register / PSIAS	Days
<p>2020/21 audits in progress at 31 March 2021</p>	<p>SPROC net system (Adam) - Home Care Commissioning</p> <p>Highways Conditions Inspections</p> <p>Managing Construction Health & Safety Compliance</p> <p>Financial Sustainability</p> <p>High Needs Block (EHCP budget management)</p> <p>Early Help 0-19 - Contract Management</p> <p>Renewi Waste Contract - Governance arrangements</p> <p>Direct Payments / Individual service funds</p> <p>LEP Funding</p> <p>Community Development Centres – Governance arrangements</p> <p>Lakes school, Windermere</p> <p>Follow ups – Planned maintenance, CNDR Connect, Recording of drivers hours, Children with additional needs, Ethical Policies</p>	<p>Provision to conclude 2020/21 audits that are expected to be work in progress at 31 March 2021.</p>	<p>160</p>

Appendix 1 – Internal Audit Plan 2021/22

Directorate	Audit	Rationale / link to risk register / PSIAS	Days
Counter-fraud	National Fraud Initiative (NFI)	Internal Audit is the key contact and co-ordinator for the mandatory NFI exercise. Work will include co-ordinating the work on the data match reports for the Council as part of the NFI 2020 exercise.	50
Management overhead	Management, planning, supervision	General team management, client management, performance management and reporting, audit planning, attendance at the Audit and Assurance Committee, etc.	160
Management overhead	Internal audit service development	Continuing our review of our audit planning process, updating the audit manual and preparation for potential tendering of the provision of internal audit services to the two Cumbria Police bodies.	20
Management overhead	Liaison with other 2 nd line colleagues	To continue to develop annual audit opinion on risk management arrangements and input into the development of corporate approaches to fraud and governance (including the Annual Governance Statement).	15
Management overhead	External Quality Assessment	An external assessment of the Council's Internal Audit Service must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the Council. Our last assessment was November 2017 so we need to decide who will undertake the next assessment and what areas we need to improve before the assessment.	15

Appendix 1 – Internal Audit Plan 2021/22

Directorate	Audit	Rationale / link to risk register / PSIAS	Days
Corporate	General provision for advice / consultancy work / project implementation	Time included within the plan to reflect the changing environment in which we work and that issues may arise during the year. This time could be used for general advice, smaller consultancy type work, or to provide proactive assurance on aspects of control during project implementation or emerging issues.	25
Corporate	Grant claims		60
Total days			1190

Appendix 2 – How Internal Audit Plan addresses risks in Corporate Risk Register

The table below shows the corporate risks with a summary of the controls and other assurances taken from the Corporate Risk Register presented to the Audit & Assurance Committee on 15 January 2021. The table shows areas included within the 2021/22 audit plan. Audit work in recent years shaded in Grey.

Risk	Risk description	Controls / Other Assurance	Audit Work in 2021/22 Plan
1	The prolonged response and recovery phases of COVID-19 there will be significant impact on the provision of Council Services.	Council Services Changes to services managed and documented through DMTs with record(s) of decisions produced. Decision making thought the Council's Emergency Powers Regime where required.	
		Dedicated Gold (strategic) command structures in place supported by internal Silver / Tactical co-ordinating group consisting of Assistant Directors or their appointed Senior Managers with elected members regularly updated.	Group Audit Manager is Finance Directorate representative on Silver Command (Ongoing)
		National Guidance on Council Services reviewed throughout to ensure compliance with health, safety and wellbeing a key focus.	
		Council Workforce (Wellbeing & Health and safety) Health, safety and wellbeing policy now inclusive of COVID-19 management and agreed through Cabinet in September 2020.	
		Regular corporate messages to support staff to maximise their own mental and physical health and wellbeing.	
		New wellbeing & coaching support line launched.	
		Staff surveys carried out to identify Council help for home working.	

Appendix 2 – How Internal Audit Plan addresses risks in Corporate Risk Register

Risk	Risk description	Controls / Other Assurance	Audit Work in 2021/22 Plan
		COVID specific risk assessments and safe methods of working produced in relevant service areas with training and reviews in place.	
		All staff asked to confirm that they have seen and understood COVID-19 risk assessments.	Group Audit Manager involved in the development of these arrangements (2020/21)
		Centralised Personal Protective Equipment (PPE) function established, and associated guidance required by national guidance to safely undertake their job.	Personal Protective Equipment (PPE) (2020/21)
		Weekly PPE meeting conducted with recognised Trade Unions to ensure shared situational awareness and staff feedback.	
		Reviews of changing national safety guidance undertaken and the requirements communicated to staff along with guidance and support.	
		Council ICT Increased reliance on technology to maintain resilient and secure ICT operations	
		Increased engagement and support from the National Cyber Security Centre to maintain awareness of increasing activity of malicious actors. CCC has a strong foundation on which to defend its ICT infrastructure. All core elements are in place, closely monitored and regularly reviewed.	
		A weekly ICT security meeting is in place chaired by AD Organisational Change to maintain focus on required security levels and external threats given increased number of public sector cyber-attacks.	

Appendix 2 – How Internal Audit Plan addresses risks in Corporate Risk Register

Risk	Risk description	Controls / Other Assurance	Audit Work in 2021/22 Plan
		New technologies implemented ensuring chosen technology provides latest innovative solution whilst keeping corporate network secure at all times.	
		Various staff communications were issued relating to ICT & Cyber Security via corporate messages.	
		Council Premises Workplace Guidance' and an e-learning module has been developed for staff who need to return to the office.	
		Working Group established to look at a new operating model for the corporate estate and to oversee the programme of alterations needed to make buildings COVID-19 secure.	
		Strategy for enabling increased face to face contact with customers and service users in COVID-19 safe building is underway.	
		Staff Job role classification completed by senior managers and assistant directors.	
		Working with Trade Unions on COVID- secure buildings and constructive discussions in terms of home working.	
		Council Finances Finance & Legal Multi Agency subgroup in place. Emergency cost codes in place for COVID-19. ODR & log mechanism introduced for additional expenditure. Financial impact of COVID-19 reported to Cabinet. Claim for part-reimbursement of irrecoverable income submitted to MHCLG.	COVID grants Financial Sustainability Financial Sustainability (2020/21)

Appendix 2 – How Internal Audit Plan addresses risks in Corporate Risk Register

Risk	Risk description	Controls / Other Assurance	Audit Work in 2021/22 Plan
		<p>Council Governance Chief Legal Officer re-issued updated guidance on decision making in civil emergencies to officers April 2020 and further guidance in June 2020 to strengthen assurance on officer decision making. Statutory officers undertake regular monitoring of decisions taken by officers through weekly decision logs submitted by Executive Directors and reviewed by the Corporate Governance</p> <p>Virtual internet meetings</p> <p>Routine monitoring of National COVID-19 developments ongoing and reported routinely to CMT/ELT</p> <p>Draft Annual Governance Statements for 2019/20 issued to July Audit & Assurance Committee confirming that an additional review had been carried out into the impacts of the coronavirus pandemic on the Council’s governance, in line with guidance issued by CIPFA in April 2020.</p> <p>Incident response & recovery structure Multi-Agency Incident Response & Recovery</p>	
2	The Council’s revenue & capital budget is insufficient to fund current services over the medium term.	Monthly financial monitoring and reporting via Directorate Management Teams and Corporate Management Team – with quarterly reporting to Cabinet. Financial Challenge Group in place to consider all aspects of financial sustainability. Budget monitoring process improved to reduced time taken to produce budget reports.	

Appendix 2 – How Internal Audit Plan addresses risks in Corporate Risk Register

Risk	Risk description	Controls / Other Assurance	Audit Work in 2021/22 Plan
		Monthly monitoring identifies overspends or underachieving income.	Main Accounting System Main Accounting System 2018/19
		Assurance framework for delivery of MTFP savings including service specific monitoring, involvement of DMTs, Transformation Boards and CMT.	Financial Sustainability Financial Sustainability 2020/21
		Reserves reviewed on a regular basis to accommodate budget fluctuations in year	
		Rigorous assessment and authorisation of significant areas of expenditure e.g. care packages for vulnerable children and adults. Implementation of revised financial decision-making delegations by People Services in respect of commissioned care packages and support.	
		Working group established to oversee modelling of future demand for Statutory Services and the resulting financial impact, chaired by the deputy s151 Officer. Established Programme Boards continue to monitor and manage demand in key service areas.	
3	The Council does not have the workforce capacity, skills or relationships to deliver the Council Plan or experiences a significant impact to the safety and welfare of the workforce.	Workforce Plan Delivery Plan in place. Monthly monitoring of plan.	Workforce Plan Implementation (2019/20)
		Focus on absence at CMT / DMTs, deep dive review of longer-term complex cases. Scrutiny Performance Working Group / Scrutiny Management Board received detailed updates on sickness absence.	Sickness Absence (2017/18)

Appendix 2 – How Internal Audit Plan addresses risks in Corporate Risk Register

Risk	Risk description	Controls / Other Assurance	Audit Work in 2021/22 Plan
		Corporate H&S team in place, standing item on CMT / DMTs.	Health & Safety Strategy and Framework (2017/18)
			Health & Safety Strategy and Framework - Follow up (2019/20)
		Deep dive service reviews undertaken.	
		Service reviews managed in consultation with recognised Trade Unions. Prompt discussion of areas of concern to reach agreed position.	
		Corporate Health Safety and Wellbeing Policy Statement agreed by Cabinet Sept 2020, now on intranet & being updated in all Council buildings. H&S committees in place across all directorates. H&S standing agenda item at CMT&DMT & standard section in all Cabinet reports.	
		Any changes as a result of COVID closely managed with documented risk assessments and safe systems of work in place and communicated to key stakeholders.	
4	Health and Social Care Services will experience an increase in unprecedented and unmanageable demand as a secondary	Multiple demand management controls in place across all areas.	
		Workforce management plan, Service reshaping, use of interim EWPs to fill skills gap during recruitment process to manage demand and deliver integrated service.	

Appendix 2 – How Internal Audit Plan addresses risks in Corporate Risk Register

Risk	Risk description	Controls / Other Assurance	Audit Work in 2021/22 Plan
	consequence of COVID-19 and during subsequent waves of COVID-19 and/or winter pressures.	<p>Active participation to manage changing demands and inconsistencies between North and South CCGs. Partnership working to develop more integrated models. LGA peer review in North to help shape new ways of working.</p> <p>Integrated Care and Assessment Team developed</p> <p>Monitoring activity in Mental Health Service</p> <p>Monitoring new referrals to social care as a result of COVID-19</p> <p>Safeguarding Adults Board (CSAB) Strategic Business plan. Weekly safeguarding interface meeting with health partners in North & South and with Cumbria Police Safeguarding hub.</p> <p>Peer review to evaluate winter planning and winter pressures. DHSC winter planning guidance issued, and Joint Winter planning events held with North & Morecambe Bay systems.</p>	<p>Transforming Care Implementation for learning disabilities</p> <p>Children with complex needs (follow up) (2020/21)</p> <p>Governance of Pooled Funds (completed in 2017/18)</p>
5	The stability and sustainability of the care market will be further impacted following the first wave of COVID-19 and during subsequent	Strategic system approach to Commissioning revisited. Joint Commissioning intentions with CCG partners refreshed. Facilitating development of the market to respond to shift in demand from Residential & Nursing Care to people being supported at Home	Homecare Commissioning (2018/19)

Appendix 2 – How Internal Audit Plan addresses risks in Corporate Risk Register

Risk	Risk description	Controls / Other Assurance	Audit Work in 2021/22 Plan
	waves of COVID-19 and additional winter pressures.	Working together across care market to maintain Quality & Safety. Interim QA process to enable virtual / telephone assessments being implemented. On-line webinars with Home Care providers taken place.	Quality assurance over Care provision (2017/18) Follow up - Quality assurance over care provision (2019/20)
6	The Cumbria COVID-19 Local Outbreak Control Plan fails to prevent or reduce the extent and severity of COVID-19 outbreaks in Cumbria leading to increased lockdown restrictions.	Local governance structures and arrangements in place with oversight and implementation of plan being shared between Partnership groups. New Countywide Health Protection Board.	
Communications campaigns routinely run to make people aware of current guidance and the importance of following the guidelines. Informal intelligence to monitor behaviours, the nature and causes of local outbreaks. Escalating levels of controls and restrictions as necessary.			
Local outbreak control plan.			
7	Children's Services will experience a further increase in demand as an impact of COVID-19 due to the secondary consequences of COVID-19 for children and their families.	Good financial and performance management systems are now in place across all risk areas. Two dedicated practice development officers in place to support the delivery of the quality and development plan.	
Edge of Care Panel in place to prevent unnecessary entry into care		Edge of Care (2018/19)	
Legal and Placement Panel in place to agree any planned entry of children into care and provides authorisation to undertake court proceedings.		Child Placements (2017/18)	

Appendix 2 – How Internal Audit Plan addresses risks in Corporate Risk Register

Risk	Risk description	Controls / Other Assurance	Audit Work in 2021/22 Plan
		Fostering target for 2020/21 target met by end August 2020.	Foster Carer Recruitment (2018/19)
		Reinvigorated Children's Trust Board further embedded Partnership approach to working with families and to prevent Children's needs escalating and requiring Social Work intervention.	Early Help 0-19 (2020/21)
		Workforce plan - proactive recruitment campaign, ongoing CPD to retain staff.	
		Preparation for Inspection group is now in place to provide Leadership and Management for effective engagement with external assessment bodies for the purpose of inspection and review activity.	
8	The Council will experience a significant information security incident.	Information Security is a key element of the 2020/21 ICT Plan Delivery Plan. Suite of Information Management & System Security Policies in place. PCI DSS & Data Security and Protection Toolkit (DSP) compliance, routine ICT system penetration to test systems, participation in National Cyber Security Centre service.	IT Service Continuity - Follow up ICT Service Continuity (2017/18) Cyber Security (2017/18 and 2018/19) ICT Strategy - Follow up (2019/20) ICT Projects - Follow up (2019/20)
		Mandatory GDPR & Information Security e-learning course and GDPR exception reporting of those who have not undertaken training, DP Officer in place and provides dedicated GDPR expertise, advice and support.	GDPR Implementation (2018/19) Data Protection Compliance (2020/21)

Appendix 2 – How Internal Audit Plan addresses risks in Corporate Risk Register

Risk	Risk description	Controls / Other Assurance	Audit Work in 2021/22 Plan
		Incident reporting framework, weekly SIRO meetings.	
9	Council has a failure in a significant contract	<p>Quarterly reviews of significant contracts & all other contracts at DMT. Quarterly reports on significant controls provided to CMT. Contracts register reviewed.</p>	<p>Waste Contract (2017/18)</p> <p>CNDR (2018/19)</p> <p>Review of Amey Lessons Learned Action Plan (2018/19)</p> <p>External Fostering Framework (2019/20)</p> <p>Renewi waste contract - Governance arrangements (2020/21)</p> <p>Early Help 0-19 (2020/21)</p>
		Sustainable Procurement Strategy, contract procedure rules, Corporate Contract Management Workbook and Guidance Procedure, 'Step by step' guide to Commissioning, Procurement and Contract Management process, including links to Risk Management guidance, Speak up' arrangements in place to supplement 'Whistleblowing' policy.	
10	Serious failure in protecting children at risk of abuse or neglect.	Children's Workforce Strategy in place to address staff shortages across all areas particularly for experienced social work staff and social work qualified team managers.	<p>Recruitment and retention of social workers in Children's Services (2017/18)</p> <p>Recruitment and retention of social workers in Children's Services - Follow up (2019/20)</p> <p>Emergency Duty Team – Follow up (2020/21)</p>

Appendix 2 – How Internal Audit Plan addresses risks in Corporate Risk Register

Risk	Risk description	Controls / Other Assurance	Audit Work in 2021/22 Plan
		Social work academy approach embedded for newly qualified social workers to join the workforce, social work apprenticeship scheme.	
		Policy framework in place updated using TriX, Audit Quality Assurance Framework in place to ensure compliance. Quality Development plan, on-going monitoring of performance, compliance & subsequent actions monitored by the Quality Development and weekly performance board.	
		Cumbria Safeguarding Children Partnership (CSCP), business plan and performance monitoring is in place to provide oversight, challenge partners and monitor partners individually and collectively. Oversight is provided by an independent person.	
11	Serious failure in protecting adults at risk of abuse or neglect	Workforce & Practice Board established, use of Social Work Academy approach, Exploring incentives for hard to reach areas.	
		Adult Social Care TriX system in place, Safeguarding Case File quality audit process in place, 7 steps safeguarding procedure reviewed at the start of COVID-19 to reflect new ways of working.	
		ASC training standards in place to define mandatory training & ongoing monitoring of compliance, practice learning group established with oversight of new PSW for ASC, safeguarding threshold guidance tools in place.	
		The Cumbria Safeguarding Adult Board (CSAB) has recently redefined its purpose and terms of reference for its subgroups, CSAB Business Plan published (including mitigations around COVID-19 recovery), Performance & Quality oversight further developed.	Domestic Abuse Safeguarding Adults follow up Safeguarding Adults (2019/20)

Appendix 2 – How Internal Audit Plan addresses risks in Corporate Risk Register

Risk	Risk description	Controls / Other Assurance	Audit Work in 2021/22 Plan
12	Impact on the provision of Council Services as a result of exiting the EU Transition Period without an agreed UK/EU trade deal, in context of the winter period and the continuing impact of COVID-19.	Council EU Exit Working Group, Business Continuity Plans reviewed, updates to CMT.	
Business continuity arrangements for critical services in place to address loss of ICT			
VPN capacity increased to meet demand			
Assurances have been received from critical and major suppliers about supply chain risks and business continuity planning. Transport of medication supplies has been reviewed by central Government and contingency plans are in place.			
GDPR compliance		Data Protection Compliance (2020/21)	
Additional 1% built in to budget planning for 2020/21 to account for EU Exit inflation pressures, monitoring to identify emerging issues with appropriate escalation, assurances from major and critical suppliers about risks and business continuity planning.			
Information provided to staff who are EU citizens, support offered in making applications through EU Settlement Scheme.			