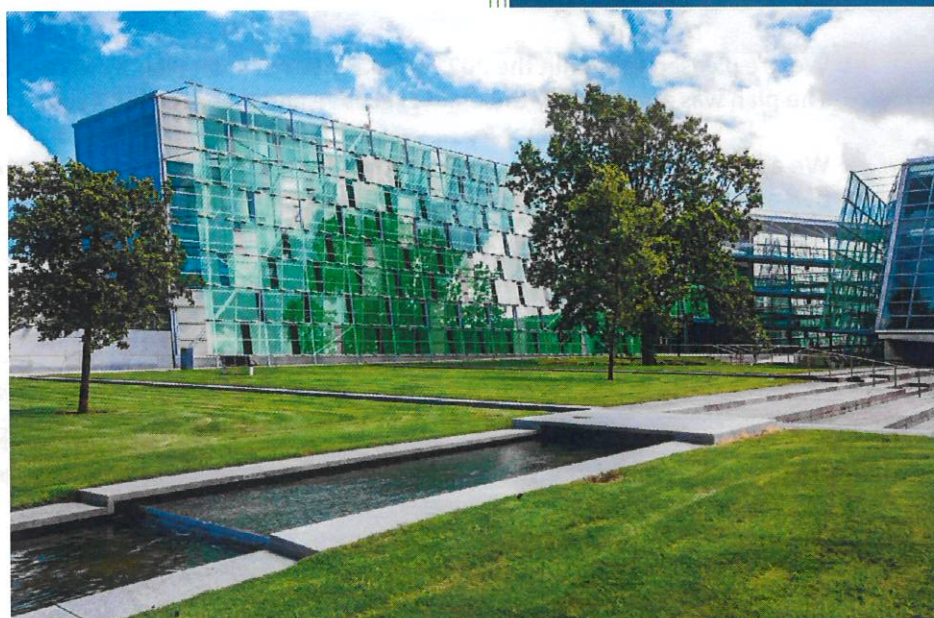


2021

Internal Audit Annual Plan



**Kildare County Council
January 2021**



Internal Audit Plan 2021

January 2021

Dr. Moling Ryan, Chair of Kildare County Council Audit Committee

We are pleased to submit the 2021 annual internal audit plan for Kildare County Council. The plan was approved by the Chief Executive and Management Team.

We appreciate the ongoing support of the Management Team and the Audit Committee in the performance of our responsibilities at Kildare County Council.

Annette Aspell

Annette Aspell
Secretary to Audit Committee

Peter Carey

Mr. Peter Carey
Chief Executive

cc: Management Team

cc: Eamonn Daly, Local Government Auditor

cc. *Members of Kildare County Council Audit Committee:*

Chairman, Dr. Moling Ryan
Mr. Charlie Carri
Mr. Ken Conway
Ms. Deirdre Coghlan Murray
Councillor Nuala Killeen
Councillor Mark Stafford
Councillor Seamie Moore



Internal Audit Plan 2021

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Internal Audit Plan 2021

Introduction

In accordance with the IPPF - *International Standards for the Professional Practice of Internal Auditing*, Internal Audit has completed its 2021 Internal Audit Plan.

This report seeks approval for the Internal Audit Plan for 2021. The Internal Audit plan remains fully flexible, to accommodate changes in the Council's risk profile, with suitable contingencies factored in. It is important to note that the position of Head of Internal Audit & Corporate Governance is currently vacant as and this may have an impact on the Audit Plan for 2021. The compulsory audits will take priority and the remaining audits on the plan will depend on staffing resources during 2021. Any changes will be formally agreed with management and reported to the Audit Committee.

The following were considered in the preparation of this plan:

| | |
|---|--------------------------------|
| An assessment of Kildare County Councils Risk Registers | Views of the Chief Executive |
| Requests from Directors of Service | Input from the Audit Committee |
| Discussions with the Local Government Auditor | Audit Plan 2020 |

It is proposed to carry out audits, reviews and verification checks in the following areas:

- **2021 Planned Audits** (Compulsory Audits)
- **2021 Planned Agreed Audits** (The completion of these audits will depend on resources and priorities throughout 2021)
- **2021 Verification Audits**
Article 48 Projects and Claims
- **2021 Planned Advisory Services**
Checking Function across the organisation



Internal Audit Plan 2021

Audits planned for 2021

| No. | Audit | Directorate | Proposed Quarter | Audit Type |
|-------|--|--------------------------------------|------------------|--|
| 21/1 | Public Spending Code Revenue | NOAC | Q1 - Q2 | In-depth review – 1% of FY20 expenditure |
| 21/2 | Public Spending Code Capital | NOAC | Q1 - Q2 | In-depth review – 5% of FY20 expenditure |
| 21/3 | SICAP 2020 | Community | Q3 | Financial and non-Financial Audit |
| 21/4 | Stores Stock take | Transport | Q4 | Stock Take |
| 21/5 | Motor Tax stock take | Finance | Q4 | Stock Take |
| 21/6 | Arts Grants | Community | Q4 | Process & Procedures |
| 21/7 | Shop Front Grants | LEO & Finance (Rates) | Q3 | Process & Procedures |
| 21/8 | Review the impact of Covid-19 on service delivery | Organisational | Q3 | Process & Procedures |
| 21/9 | Rebuilding Ireland Home Loan Scheme | Housing | Q1 | Process & Procedures |
| 21/10 | Assessment and application of Planning Contributions and any subsequent amendments | Development Contributions & Planning | Q2 | Process & Procedures |
| 21/11 | Low Value Purchase Cards | Organisational | Q1 | Process & Procedures |
| 21/12 | Overtime VFM | Organisational | Q1 | VFM |

Audits carried forward from previous years for 2021 Plan

| No. | Audit | Directorate | Proposed Quarter | Audit Type |
|-------|-----------------------|--------------------------|------------------|----------------------|
| 20/4 | Community Grants | Community | Q1 | Process & Procedures |
| 20/5 | Recoupable Bonds | Transportation & Finance | Q1 | Process & Procedures |
| 20/6 | Procurement | Finance | Q1 | Process & Procedures |
| 20/10 | Derelict Sites - Fees | Environment | Q1 | Process & Procedures |



Internal Audit Plan 2021

Audits will involve an initial meeting with the auditees to enable the planning of the audit. Once the audit report is drafted, the HIA&CG will review the findings and assist to shape the report and recommendations. The HIA&CG will meet with the relevant directors in advance of finalising each report to ensure completeness.

Additional Audits

Process of procuring legal services

Further audits will be assessed by the HIA&CG with relevant departments and the Audit Committee should time permit.

Following up on completed audits

Agreed recommendations from audit reports will be followed up with the relevant sections for confirmation of implementation. Progress reports on the implementation of agreed recommendations will be brought to each Audit Committee meeting.

Article 48 Projects & Claims Verifications

The Internal Audit team and the Director of Service for Community (in the absence of the Head of Internal Audit), are responsible for performing verification checks on Leader Article 48 Projects and Claims.

| Article 48 Verifications 2020 and Estimated Verifications 2021 | | |
|--|-----------------|---------------|
| | No. of Projects | No. of Claims |
| 2020 | 30 | 23 |
| 2021 | 33 | 48 |



Internal Audit Plan 2021

Checking Function

| Checking Schedule 2021 | | | | | | | | | | | | |
|------------------------------|------------------------------|----------------------|----------------------|-----------------------|-------------------------------|------|-----------------------|----------------------|------------------------------|------------------------|-----|-----------|
| | Jan | Feb | March | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
| Arts Service | | | | Oct 2020 - March 2021 | | | | | | April 2021 - Sept 2021 | | |
| Burial Grounds | | | | | | | | | | | | |
| Revenue Collectors | | July 2020 - Dec 2020 | | | | | | Jan 2021 - July 2021 | | | | |
| Finance Cash Office | | | July 2020 - Feb 2021 | | | | | | | March 2021 - Sept 2021 | | |
| Fire Services | | | | | | | | | | | | |
| Halting Sites | | | | | | | | | | | | |
| Civil Defence | | | | | | | July 2020 - June 2021 | | | | | |
| Libraries | | | | | | | | | Sept 2021 - Aug 2021 | | | |
| Manual Receipt Book Tracking | | | | | | | | Aug 2020 - July 2021 | | | | |
| Motor Tax | July 2020 - Dec 2020 | | | | | | | | | | | Stocktake |
| Parking | Area 1: July 2020 - Dec 2020 | Area 2: July 2020 - | | | Area 1: Jan 2021 - April 2021 | | | | Area 2: Jan 2021 - June 2021 | | | |
| Procurement | | | | | | | | | | | | |
| Travel | | | | | | | | | | | | |



Internal Audit Plan 2021

Checking duties are also carried out by the section. The proposed checking schedule for 2021 is outlined on the preceding table. Such checks are a valuable resource to the organisation and to the Local Government Auditor as they provide comfort in key areas. They can also inform future audits in these areas. In addition, time is allocated to enable investigation/fraud prevention activities, but also to allow for supplementary audits that may arise during the year.

Non-audit activities

An element of our work is classified as non-audit activities. This is work that ensures effective and efficient audit services are provided to the council and the Internal Audit function continues to meet statutory responsibilities. In some instances, this work will result in a direct output (i.e. an audit report) but in other circumstances the output may simply be advice or guidance. Some of the areas that this may cover include:

- Preparing the Internal Audit Plan and monitoring implementation
- Preparing and presenting reports to Senior Management and the Audit Committee
- Liaising with other inspection bodies e.g. Local Government Audit Service
 - Corporate Governance oversight

Local Government Internal Auditors Network

Internal Audit will continue to work towards the development of effective partnership working arrangements between ourselves and other audit agencies where appropriate and beneficial. Internal Audit will participate as members of the Local Government Internal Audit Network, both locally and nationally which provide for a beneficial exchange of information and practices. This often improves the effectiveness and efficiency of the audit process, particularly in new areas of work which have been covered in other authorities.

Contingencies

The following contingencies may arise during the year:

- A request from the Audit Committee to review a specific area.
- Requirement to carry out an EU Audit.
- Unforeseen incident in this authority that requires an investigation be undertaken.
- Urgent request for a study not foreseen in this plan.
- Overrun in audit time.

A limited amount of time has been allocated for such contingencies. If they do not arise then focus will be on additional audits. If, however, unforeseen contingencies arise that have not been catered for, the Audit Plan will be adjusted for in discussion with Management and the Audit Committee and advised at the next meeting.