

Appendix 1

Draft Internal Audit Plan 2023-24

Audit & Accounts Committee; March 22nd, 2023

Background

The risk based internal audit plan aims to provide assurance to members and leaders on the systems and controls in place that assist the council and its service groups in meeting their objectives. The work allows the Head of Internal Audit to form an overall opinion on the council's internal control systems.

In accordance with the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit is required to provide an opinion, based upon the work performed, on the overall adequacy and effectiveness of the council's governance, risk management and control processes (i.e., the system of internal control). The opinion is then used to support the council's Annual Governance Statement (AGS).

The purpose of the audit plan is to provide a robust basis for internal audit work linked to risk and the council's priorities, whilst acknowledging that we must retain sufficient flexibility to allow us to react to in-year changes in the risk environment and emergent matters.

Assurance Mapping

The council and its officer Governance Group are supporting development of a more structured approach to mapping assurances across the council's activities, both in-house services and those provided by third parties, including partners. This should provide a clearer picture to those charged with governance, including the members of the Audit & Account Committee, of the assurances that are in place around the key areas of governance, risk, and control.

It is intended that a clearer view on these assurances will help prioritise areas for internal audit work, inform the annual Internal Audit Report and Head of Audit Opinion, and support the council's Annual Governance Statement processes.

As part of our audit planning this year, we have worked with each of the council's senior leaders to produce high level assurance maps for the services / key activities under their control, highlighting areas where audit work will be of greater value. This may be due to gaps or weaknesses in the assurance framework, potentially increased risk, or areas of the council's business where there are particular challenges or issues that an audit review or consultative support would benefit.

Audit Plan – 2023/24

Areas included within the proposed internal audit plan for the respective service groups are noted in the tables below. We have included the initials of the corresponding director / assistant director, demonstrating the range of coverage across the council's business.

The internal audit team's resource base is insufficient to cover all areas identified through the assurance mapping exercise and meetings with the leadership teams within the 2023-24 plan, however, lower priority pieces of work were confirmed with the

leadership teams (indicated in grey in the tables below) and will either roll onto the 2024-25 plan, subject to next year's planning exercise, or substituted in year if other work is deemed unnecessary or for unforeseen reasons is delayed by the respective service.

Progress against the plan is routinely reported during the year to the Audit & Accounts Committee in the quarterly internal audit progress reports.

Progress to-date against the 2022-23 plan has also been discussed with the respective Service Group leadership teams, and any carry forward into the 2023-24 plan agreed and included in the tables below.

Where we are unlikely to start on audits due within the 2022-23 plan before year end, they will roll into 2023-24. Their appropriateness has been reconfirmed with the leadership teams, unless otherwise stated within our regular progress report.

Table 1: Governance & Cross-cutting (annual / continuous)

Governance & Cross-Cutting	
Governance Arrangements / Annual Governance Statement	
Risk Management	
Assurance Framework & Mapping	
Information Governance	
Transformation and Change, including: <ul style="list-style-type: none"> Squads (ad hoc assurance or consultancy support) Innovate Programme (assurance or consultancy support to the 3 work streams) 	
Contracts & procurement (ad hoc assurance work)	
Counter Fraud & Corruption, including: <ul style="list-style-type: none"> Investigation support Data Analytics National Fraud Initiative 	

Table 2: Service Reform - Proposals for 2023- 24

Follow-up / Post Implementation Reviews (PIR)	
PIR Gifts & Hospitality	IP
PIR Business Interests	IP
PIR Asset Management	SF
Audits	
Insurance Claims - Trend Analysis (consultative support)	IP
Purchase Cards	JH
Stadium (Strategic Options and Choices - Governance)	JH
Council 2021 / 22 Peer Review Response	JR
HR Data - GDPR / Records Management (consultative review)	SB
Statutory Returns	SF
DDAT & Cyber	SF

<ul style="list-style-type: none"> • ISO270001 Support • Service Desk Management (Including incident management) • Security & Access Control • Application Management (Liquid Logic) • PCI DSS Support • Consultancy Support 	
Audits (Key 2nd line of defence functions)	
Insurance Team Processes	IP
Main Accounting	JH
Grant verification (ad hoc annual work)	JH
Starters & Leavers (inc. overpayments)	SB
<i>Accounts Receivable & Debt Recovery</i>	<i>JH</i>

Table 3: People; Adults & Public Health - Proposals for 2023-24

Follow-up / Post Implementation Reviews (PIR)	
PIR2 - Personal Budgets & Direct Payments (Children & Families)	DB
PIR Children with Disabilities Team (Workflow)	ZF
PIR Special Guardianship Orders (SGOs)	ZF
Audits	
JSSNA Partnership Approach	MA
Contract management and Realising Value for Money (Public Health)	MA
Inspection Readiness	PW / JS
Section 75 Agreement (adult social work)	PW / JS
Hospital Discharges (carry forward from 22-23)	PW / JS
<i>Prevention & Reducing Demand</i>	<i>PW / JS</i>
<i>Occupational Therapy</i>	<i>PW / JS</i>
<i>Adult Social Care - Mental health</i>	<i>PW / JS</i>
Audits (Key 2nd line of defence functions)	
Management of Complaints (Adult Services Compliance)	JL

Table 4: People; Children & Families - Proposals for 2023-24

Follow-up / Post Implementation Reviews (PIR)	
PIR2 - Personal Budgets & Direct Payments (Children & Families)	DB
PIR Children with Disabilities Team (workflow)	ZF
PIR Special Guardianship Orders (SGOs)	ZF
Audits	
Workforce Retention Strategy (carry forward from 22-23)	All
Early Help - Strengthening Partnership Working	RB
Helping Families (annual GM audit work)	RB

Early Help and Social Care Interfaces	RB / ZF
Inspection Readiness (Childrens Social Work)	ZF
Youth Justice - Pre-Inspection Health check	ZF
<i>SEND Transport</i>	CS
<i>Short Break Care - Commissioning & Social Work</i>	DB
Audits (Establishments)	
Schools & Pupil Referral Units (cyclical / risk based workplan)	CS
Childrens Homes (cyclical / risk based workplan)	ZF

Table 5: Place - Proposals for 2023-24

Follow-up / Post Implementation Reviews (PIR)	
PIR2 Commercial Estate Management (Asset Valuations & Data Migration)	PO
PIR2 Commercial Estate Management (Rent Reviews)	PO
Audits	
Income Generation (Waste Services)	DS
Gritting Service	DS
Climate Emergency - SCC Response (carry forward from 22-23)	JW
RHS Bridgewater (Benefits Realisation)	JW
CCTV Control Room (ISO Compliance) – annual review	PO
Funding Utilisation (Private Sector Housing Investment)	PO
Strategic Infrastructure Projects (Approach & Governance)	SM
<i>Fleet - Inventory Management</i>	DS
<i>Quays / Media City (Programme Governance)</i>	JW
Audits (Key 2nd line of defence functions)	
Health & Safety (carry forward from 22-23)	PO
Emergency Planning	PO
<i>Business Continuity</i>	PO

Next steps

A final version of the plan will be formally agreed at the Audit and Accounts Committee in June 2023. In the interim, the plan will be developed into the 'Internal Audit Annual Strategy and Plan' document and recirculated to the service group leadership teams.