

# Internal Audit Plan 2023/24

Audit and Governance Committee 9th March 2023

Working for a **brighter future**  together



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## 1. Introduction

- 1.1. This document sets out Cheshire East Council's Internal Audit Plan for 2023/24. It also covers how the service will be delivered and developed in accordance with the Internal Audit Charter and how the plan links to the Council's objectives and priorities.
- 1.2. The provision of assurance is the primary role for Internal Audit. This role requires the Head of Audit and Risk as the Chief Audit Executive, to provide an annual internal audit opinion based on an objective assessment of the framework of governance, risk management and control (i.e. the control environment).
- 1.3. The objectives in producing the Internal Audit plan each year are to ensure that the scale and breadth of activity is sufficient to allow the Chief Audit Executive to provide an independent and objective opinion to the Council on the control environment and that audit activity focuses on areas where assurance is most needed.
- 1.4. This plan, detailed in Table 3, has been produced based on the known, current, resource available. In developing the plan, we have looked to recognise the context of strategic and operational change affecting the Council and providing assurance that previously identified significant control weaknesses have been effectively and efficiently addressed and improved.
- 1.5. This summary plan has been drawn up on the basis that the control environment and risk profile of the Council will continue to change during 2023/24, and the plan will be monitored and re-aligned during the year to ensure it remains responsive, adaptable and resource is directed to those areas where assurance is most required.
- 1.6. Therefore, the plan identifies the level of resource available for the full year and details the priority work intended to be carried out over the first 6 months. This will allow Internal Audit to be agile in responding to emerging risks and issues.
- 1.7. Progress updates, consideration of the ongoing priorities for internal audit and where necessary, revisions to the plan will be brought back to the Audit and Governance Committee. By working closely with services to regularly assess areas of risk and weakness we will ensure that Internal Audit continues to add value to the organisation in an efficient and effective manner.

## 2. Responsibilities and Objectives of Internal Audit

- 2.1. The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal Audit plays a vital part in advising the Council that these arrangements are in place and operating properly.
- 2.2. Internal Audit is described in the Public Sector Internal Audit Standards (PSIAS) as an "independent, objective assurance and consulting service designed to add value and improve the Council's operations. It helps the Council accomplish its objectives by bringing a systematic, disciplined

approach to evaluate and improve the effectiveness of risk management, control and governance processes”.

- 2.3. Internal Audit’s primary function is the provision of assurance. This is delivered through the provision of the annual internal audit opinion, which informs the Annual Governance Statement (AGS) and is based on an objective assessment of the framework of governance, risk management and control.
- 2.4. Subject to the availability of resources, and there being no impact on the core assurance work, non-assurance work, including fraud related, and consultancy work may be undertaken at the request of the organisation.
- 2.5. The responsibility for the prevention and detection of fraud rests with management, but the potential for it to occur is considered in each Internal Audit assignment. It is the responsibility of the organisation to create an environment of no tolerance, and ensure adequate controls are in place to prevent and detect fraud.
- 2.6. The Council’s response to internal audit activity should lead to the strengthening of the control environment and therefore positively contribute to the achievement of the Council’s objectives.

### **3. Standards, Ethics, and Independence**

- 3.1. Our Internal Audit Charter is designed to conform to the PSIAS which came into effect from 2013 and were revised with affect from 1<sup>st</sup> April 2017. All internal audit work will be delivered in line with the requirements of the Standards.
- 3.2. All Internal Audit staff comply with the mandatory local Code of Ethics, which is based upon the Code included in the PSIAS. Internal Audit staff are also bound by the requirements of their respective professional bodies.
- 3.3. Declarations of Interest in line with the Council’s Code of Conduct are made by the Internal Audit team; these are considered in the allocation of every engagement to ensure there are no conflicts of interest.
- 3.4. To provide effective assurance on the Council’s arrangements for governance, risk, and internal control across all aspects of service delivery, Internal Audit is independent of all the activities of the Council. Internal Audit’s rights of access are outlined in the Internal Audit Charter and the Finance Procedure Rules.
- 3.5. As the Head of Audit and Risk as Chief Audit Executive has operational responsibilities for other services, assurance work in this area is reported to the Director of Governance and Compliance or Executive Director Corporate Services to maintain independence and objectivity.

### **4. Planning Methodology**

- 4.1. The planning process undertaken recognises and complies with the requirements of the PSIAS in relation to planning. In accordance with the Standards, the plan is fixed for a period of no longer than one year.

- 4.2. In accordance with the Charter, the annual Internal Audit Plan for 2023/24 has been developed using a risk-based methodology to prioritise the audit universe, consistent with the organisation's goals. The risk-based plan considers the requirement to produce an annual internal audit opinion and the assurance framework.
- 4.3. The starting point for preparing the Plan is to consider the adequacy and outcomes of the Authority's assurance processes, including its risk and performance management arrangements.
- 4.4. As the Council has recognised its current level of risk maturity as between "risk aware and risk defined" and is working towards its target of becoming "risk managed"<sup>1</sup>, additional work has been undertaken by the Internal Audit team to inform and develop the Internal Audit plan.
- 4.5. The Internal Audit Plan needs to be flexible to be able to reflect the changing risks and priorities of the organisation. It is, therefore, presented at a summary level. The plan is monitored regularly throughout the year to ensure that it addresses key areas of risk and emerging issues.
- 4.6. Internal Audit's own risk assessment considers issues at an organisation, regional and national level as well as the results of previous audit work. The assessment considers materiality, sensitivity and significance of each. This prioritises areas for inclusion in the plan.
- 4.7. Factors considered in the risk assessment are listed below,
- Objectives from the Cheshire East Council's Corporate Plan 2021-25
  - Risks and opportunities recognised on the Strategic Risk Register
  - The need to provide assurance for the organisation on the implementation of any actions arising from the ongoing work on Land Transactions, following the publication of the Public Interest Report.
  - Items in the current year Plan which are in train at the year end, or need to be rolled forward into the new plan
  - Coverage from previous internal audit plans and the outcome of follow up work
  - Consultation with key internal stakeholders; Corporate Leadership Team, Senior Management including Strategic Risk Owners/Managers and Internal Audit staff
  - External stakeholders and other assurance providers; External Audit, Cheshire West and Chester Internal Audit (for Shared Services hosted by this Council), the North West Chief Audit Executive Group and other inspectorate agencies and providers of assurance.

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<sup>1</sup> <http://moderngov.cheshireeast.gov.uk/ecminutes/ieListDocuments.aspx?Cid=241&Mid=5685>

- 4.8. The Plan will be reviewed and refined during the year, to ensure the following processes are considered:
- Outcomes from the Strategic Risk Management Process.
  - Outcomes from the business/commissioning planning process, including key organisational objectives and priorities and risks to achieving them.
  - Outcomes from the Annual Governance Statement process.
  - Continuing consultation with key stakeholders.
  - The outcome of consultation on a new structure for Internal Audit
  - The continuing assessment of an Assurance Framework, to ensure existing sources of assurance provision are captured and understood, ensuring effective planning and efficient deployment of resources.
- 4.9. In delivering the 2023/24 Plan, there will be a need to take account of the following:
- The requirement to use specialists, e.g. ICT or contract and procurement auditors
  - Development of the Internal Audit function
  - Self-assessment against the Quality Assurance and Improvement Programme (QAIP) and self-assessment against the PSIAS
  - Clarification on any requirements for internal audit support to the Council's Alternative Service Delivery vehicles, and any other organisations where the Council acts as host or accountable body.
- 4.10. Minor changes to the plan will be discussed with the Executive Director of Corporate Services, and any significant matters impacting upon the completion of the plan or the ability to provide the annual opinion will be reported to the Corporate Leadership Team and the Audit and Governance Committee.

## **5. Key Themes and Outputs**

- 5.1. In developing the plan we have identified priorities for the first 6 months of 2023/24, this is in line with the approach to the 2022/23 plan and allows flexibility of approach and responsiveness to new developments.
- 5.2. These priorities will be subject to review throughout the year thus enabling Internal Audit to respond to emerging risks and issues and continue to add value to the organisation. Changes to the Plan will be reported to future meetings of Audit and Governance Committee.
- 5.3. Key themes within the 2023/24 Internal Audit Plan include:
- Assurance around the operation of Key Financial Systems since the introduction of Unit 4.
  - Assurance around the operation of the Council's governance arrangements, including oversight of the decision-making processes and procedures.
  - Assurance on the effective and efficient use of resources in key areas of service delivery to residents
- 5.4. The outputs from the plan fall into two main areas:

## **Assurance Audits**

On completion of an assurance audit an opinion report will normally be issued, in line with the Internal Audit Charter, on the risks and controls of the area under review. The overall opinions used are “Good”, “Satisfactory”, “Limited” and “No Assurance”. Reports are shared with the Council’s External Auditors.

The opinions given on individual assurance reports inform the annual audit opinion on the control environment that is reported to the Audit and Governance Committee.

## **Consulting Services**

These are advisory in nature and generally performed at the specific request of the organisation. The nature and scope of the consulting engagement should aim to improve governance, risk management and control and should still contribute to the overall opinion.

In some cases, it may not be appropriate or proportionate to provide a full report and opinion. In these instances, advice may be documented by email or a formal memo or email reference and a short note will be made in the annual report.

5.5. The main areas of the plan that will deliver an opinion on the risks and controls of the area under review and will inform the Head of Audit and Risk’s Annual Internal Audit Opinion include:

- Key Financial Systems
- Corporate Core and Cross Service Systems
- Service Specific Systems
- Anti-Fraud and Corruption – Proactive reviews
- Project/contract audit
- ICT/Computer audit
- Investigations
- Continuous auditing/monitoring
- Probity/compliance audit
- External clients

5.6. The main areas of the plan that will not deliver an opinion report but will help inform the Annual Internal Audit Opinion include:

### **Corporate Governance and Risk**

- Support to and co-ordination of the production of the Annual Governance Statement (AGS).
- Attendance at officer working groups such as the Information Governance Group.

## **Statutory Returns**

- Internal Audit may be required, as a stipulation of funding or similar, to carry out an audit/give assurance on the programme/project or aspects, thereof, and report back to the statutory/funding body.

#### **Anti-Fraud & Corruption**

- National Fraud Initiative – results are recorded on the Cabinet Office secure website.

#### **Follow Up**

- Monitoring the effective implementation of agreed audit recommendations to provide assurance that improvements in the control environment are being realised.

#### **Advice and Guidance**

- The exact nature and scope of any internal audit work is agreed in advance with the manager.

- 5.7. Other work undertaken by the Head of Audit and Risk and the Internal Team, but that will not necessarily inform the annual opinion includes:

#### **Corporate Work**

- Supporting the Audit and Governance Committee including production of reports
- External Audit liaison
- Support and contribution to corporate initiatives and working groups.
- Regional Collaboration

#### **Anti-Fraud and Corruption and Whistleblowing Reports**

- At the request of management, Internal Audit may assist with the investigation of suspected fraud and corruption in response to reports and referrals received under the Council's Whistleblowing Policy
- Awareness raising
- Supporting the production and development of Corporate Policies and Procedures

- 5.8. In accordance with CIPFA guidance<sup>2</sup> the Head of Audit and Risk, as Chief Audit Executive, should be made aware of major new systems and proposed initiatives to help ensure risks are properly identified and evaluated and appropriate controls built in.

- 5.9. In addition, time has been allocated in the plan for the service to be developed and improved.

- 5.10. Internal Audit also provides services to PATROL<sup>3</sup>, as Cheshire East Council is the host Council. Reports on this area provide assurance to the management body of PATROL and do not contribute to the Annual Internal Audit Opinion.

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<sup>2</sup> "The Role of the Head of Internal Audit in Public Sector Organisations", CIPFA, 2010

<sup>3</sup> The Joint Committee of England and Wales for the Civil Enforcement of Parking and Traffic Regulations outside London.

- 5.11. As Accountable Body for the Cheshire and Warrington Local Enterprise Partnership (CWLEP), Cheshire East Council is required to undertake assurance on the use of specific funding streams administered by CWLEP, and to provide assurance to the Council's Section 151 Officer, in support of their own reporting requirements in relation to CWLEP.
- 5.12. During the year, Internal Audit may be able to undertake assurance work for other external clients, subject to being able to prioritise the delivery of the annual audit opinion for the Council.

## 6. Resource and Delivery

- 6.1. The Internal Audit Plan 2023/24 has been prepared, based on current resources, to cover the core areas of work required to deliver an annual audit opinion. The resources currently available are outlined in Table 1 below:

**Table 1: 2023/24 Resource compared to previous years**

<b>Audit Year</b>	<b>2023/24</b>	<b>2022/23</b>	<b>2021/22</b>
<b>Maximum Days</b>	<b>1,823</b>	1,738	1,883
<b>Unavailable Working Days</b> <i>Annual Leave, Bank Holidays, Estimated Sick Leave, Estimated Special Leave</i>	<b>347</b>	292	351
<b>Available Working Days</b>	<b>1,476</b>	1,446	1,532
<b>Non-Chargeable Sub Total</b> <i>Training, Planning, Team Management and Service Development</i>	<b>177</b>	172	175
<b>Chargeable Days</b>	<b>1,299</b>	1,274	1,357

- 6.2. The Internal Audit team currently has two vacancies: a Principal Auditor and Senior Auditor. A recent recruitment exercise to recruit an Auditor has been completed, and the successful candidate is expected to join in April 2023. Capacity to cover the Principal Auditor and Senior Auditor vacancies will be sought through temporary resource whilst the further development of the Internal Audit team is completed.
- 6.3. There is a slight increase in the number of chargeable days available in comparison to the previous year, and as referenced earlier, preparations to restructure the team are expected to be completed this year. However, the proposed resource outlined above will ensure that sufficient evidenced work can be completed to inform the Annual Internal Audit Opinion.
- 6.4. The allocation of days to areas of the plan as shown in Table 3 is indicative. During the scoping of individual assignments, auditors will work with relevant managers to refine the risks and controls upon which assurance is required, and the allocation will be amended if appropriate.
- 6.5. A contingency figure is included to recognise that the plan needs to be flexible to be able to reflect the changing risks and priorities of the Council. The plan

does include a small amount of time for advice and guidance in addition to a specific contingency for reactive fraud investigation, which may be undertaken or supported by Internal Audit after appropriate risk assessment.

- 6.6. If there is an imbalance between the work plan required to deliver an annual opinion and the resources available, the Audit and Governance Committee will be informed of this, and of proposed solutions. Significant matters which jeopardise the delivery of the plan or require changes to the plan will be identified, addressed, and brought to the attention of the Corporate Leadership Team and the Audit and Governance Committee.
- 6.7. In further defining the audit plan for delivery, areas of work may be highlighted which the Internal Audit function is not currently sufficiently staffed/skilled to provide assurance on, for example, specialist ICT audits. In these cases, there will be a need to consider procuring external resource to provide the necessary assurance.
- 6.8. Internal Audit's key priority will always be to deliver the assurance programme of work to provide the Council with an informed annual audit opinion.

## **7. Progress Reporting**

- 7.1. During the year, Internal Audit will produce interim progress reports for the Audit and Governance Committee, detailing key issues arising from audits and progress made against the Audit Plan. Any significant matters affecting the delivery of the plan or requiring changes to the plan will also be reported to the Committee.
- 7.2. At the end of the year, an Annual Report, containing the Internal Audit Opinion, is presented to the Audit and Governance Committee to provide assurance or otherwise on the effectiveness of the internal control framework of the Council. This will be based on the findings of the work carried out during the year.

## **8. Quality Assurance and Improvement**

- 8.1. Internal Audit undertakes quality assurance and improvement activity to support all aspects of its service delivery. This includes evaluation of Internal Audit's compliance with the PSIAS, reviewing compliance with internal auditor's application of the Code of Ethics, and an assessment of the efficiency and effectiveness of Internal Audit, identifying opportunities for improvement.
- 8.2. The outcomes of this activity are reported to the Corporate Leadership Team and the Audit and Governance Committee, including results of ongoing internal assessments and external assessments conducted at least every five years.
- 8.3. The external assessment against PSIAS was carried out under the peer review arrangement with the North West Chief Audit Executive Group and reported to the Audit and Governance Committee in September 2018. This external assessment should be completed every 5 years and our assessment will be undertaken later this year, with the outcome being reported back to the Committee.

## Performance Indicators

- 8.4. Internal Audit has several existing Performance Indicators that are reported to the Audit and Governance Committee through the year via interim reporting and the Annual Report.

**Table 2: Internal Audit Performance Indicators**

Performance Indicator	2023/24 Target	2022/23 Actual to date	2021/22 Actual	2020/21 Actual
Percentage of Audits completed to user's satisfaction	95%	96%	83%	97%
Percentage of significant recommendations agreed	95%	100%	100%	99%
Productive Time (Chargeable Days)	85%	88%	82%	80%
Draft report produced promptly (per Client Satisfaction Form)	95%	95%	93%	95%
Percentage of agreed audit recommendations implemented	90%	100%	100%	100%
Percentage of agreed audit recommendations implemented within agreed timescale	75%	100%	100%	75%

## Collaboration

- 8.5. The Head of Audit and Risk continues to participate in the North West Chief Audit Executive Group, which meets regularly and acts as a discussion group on various local and national developments affecting Internal Audit, Corporate Governance, Risk Management and Counter Fraud. The Group also conducts peer reviews for the required external review of Internal Audit against PSIAS every 5 years.
- 8.6. The group also has several sub-groups, including Schools, Counter Fraud and Contract Management which are attended and supported by members of the Internal Audit team. These are extremely useful for sharing best practice and learning from colleagues' experiences and provide informal benchmarking opportunities.
- 8.7. Where practical and beneficial, audit work may be undertaken with other partner authorities. The benefits of participation should be to increase the level of assurance available for all partners, to develop strong working relationships and to provide positive learning experiences. Careful consideration is given to the practicalities of undertaking fieldwork and the reporting of findings as part of developing the scope of each engagement.
- 8.8. Internal Audit work around post implementation assurance of the Unit 4 ERP system (B4B/Unit4) has been undertaken with Cheshire West and Chester Council's Internal Audit team during 2022/23, and consideration will be given to

the further opportunities for collaboration with Cheshire West around ICT Shared Services and the Transactional Service Centre.

### **Service Priorities**

- 8.9. A key focus for Internal Audit during the year ahead is to ensure that our initial follow up activity on the implementation of actions is supplemented by a further assessment of whether those actions have achieved the intended improvements to the control environment.
- 8.10. A review of our approach to assurance mapping will also be undertaken, in line with the “three lines of defence”<sup>4</sup> model; this can assist in providing oversight and assurance to the organisation that controls and processes are in place and operating effectively.

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<sup>4</sup> **First Line of Assurance** – functions that own and manage risks, usually areas of service delivery, assurance from performance reporting

**Second Line of Assurance** – functions that oversee or specialise in the compliance or the management of risk, assurance from monitoring reports

**Third Line of Risk** – functions that provide independent assurance, such as external or internal audit or other regulatory bodies.

**Table 3: Summary Internal Audit Plan 2023/24 including Q1/Q2 Priorities**

Audit Theme/Area <i>Identified Key Areas</i>	Drivers <i>Corporate Priorities and Strategic Risks</i>	Context	2023/24 Planned Audit Days	2023/24 Planned %
<b>Chargeable Days</b>			1,476	
<b>Less: Corporate Work</b>			177	
<i>Includes:</i> <ul style="list-style-type: none"> <li>• Corporate Requirements: Corporate Management Duties, Performance Development Review Process.</li> <li>• Corporate Groups and Assurance: Annual Governance Statement, Assurance Framework development and maintenance</li> <li>• Audit and Governance Committee: Committee Support and Administration, Member Liaison, Induction Training and Development.</li> </ul>	<ul style="list-style-type: none"> <li>• CP1: An open and enabling organisation</li> </ul>	Activities which the Internal Audit function are required to participate in corporately or have direct responsibility for providing.		
<b>Available Audit Days</b>			1,299	
<b>Corporate Governance and Risk</b>			130	10
<i>Includes:</i> <ul style="list-style-type: none"> <li>• Audit and Governance Committee: Internal Audit reports to Committee.</li> <li>• Support to the continual assessment and development of Corporate Governance</li> <li>• External Audit Liaison</li> <li>• Regional Collaboration - Working with regional internal audit partners</li> </ul>	<ul style="list-style-type: none"> <li>• CP1: An open and enabling organisation</li> <li>• SR06: Organisational Capacity and Demand</li> <li>• SR08A: Governance and Decision Making</li> </ul>	Statutory requirements Work supporting the overall provision of assurance and the annual internal audit opinion.		

<b>Audit Theme/Area</b> <i>Identified Key Areas</i>	<b>Drivers</b> <i>Corporate Priorities and Strategic Risks</i>	<b>Context</b>	<b>2023/24 Planned Audit Days</b>	<b>2023/24 Planned %</b>
<ul style="list-style-type: none"> <li>Reviewing corporate and operational risk management arrangements</li> </ul>				
<b>Anti-Fraud and Corruption - Proactive Reviews</b>			<b>52</b>	<b>4</b>
National Fraud Initiative	<ul style="list-style-type: none"> <li>CP1: An open and enabling organisation</li> <li>SR3: Failure of Financial Management and Control</li> <li>SR13: Reputation</li> </ul>	Statutory requirement – NFI/Responding to fraud trends/Awareness raising.		
<b>Anti-Fraud and Corruption - Reactive Investigations</b>			<b>52</b>	<b>4</b>
Specific contingency for reactive investigations in response to demand.	<ul style="list-style-type: none"> <li>CP1: An open and enabling organisation</li> <li>SR3: Failure of Financial Management and Control</li> <li>SR13: Reputation</li> </ul>	Undertaken/supported as necessary after appropriate risk assessment.		
<b>Key Financial Systems</b>			<b>260</b>	<b>20</b>
<u>Q1/Q2 Priorities:</u> Payroll Debt Management Purchase Cards Capital Budget Monitoring  <u>Q3/Q4 – likely areas of work</u> General Ledger Accounts Receivable Housing Benefits	<ul style="list-style-type: none"> <li>CP1: An open and enabling organisation</li> <li>SR3: Failure of Financial Management and Control</li> <li>SR06: Organisational Capacity and Demand</li> <li>SR07: Failure of Council Funding</li> <li>SR08A: Governance and Decision Making</li> </ul>	These are areas which have not been reviewed since the implementation of Unit 4 or have not been subject to recent review in the Internal Audit Plan.  Reviews will evaluate and test the effectiveness of the key controls within each financial system, including the management of the risk of fraud and error, and the potential for material mis-statement in the financial statements.		
<b>Corporate Core and Cross Service</b>			<b>195</b>	<b>15</b>

<b>Audit Theme/Area</b> <i>Identified Key Areas</i>	<b>Drivers</b> <i>Corporate Priorities and Strategic Risks</i>	<b>Context</b>	<b>2023/24 Planned Audit Days</b>	<b>2023/24 Planned %</b>
<u>Q1/Q2 Priorities</u> Grant Administration and Management Travel Booking System Establishment Audits ICT Security Decision Making: Schemes of Delegation and Officer Decision Recording  <u>Q3/Q4 – likely areas of work:</u> Compliance with the CIPFA Financial Management Code Treasury Management Oversight and Effectiveness of Partnership Working Arrangements LEP (S151 Assurance)	<ul style="list-style-type: none"> <li>• CP1: An open and enabling organisation</li> <li>• CP2: A council which empowers and cares about people</li> <li>• CP3: A thriving and sustainable place</li> <li>• SR1a: Increased Demand for Adult Services</li> <li>• SR1b: Increased Demand for Children’s Services</li> <li>• SR3: Failure of Financial Management and Control</li> <li>• SR4: Information Security and Cyber Threat</li> <li>• SR5: Business Continuity</li> <li>• SR6: Organisational Capacity and Demand</li> <li>• SR8a: Governance and Decision Making</li> <li>• SR11: Pandemic Virus</li> </ul>	Key Corporate and Cross service risks.  Provision of assurance on the effectiveness of the Council’s internal control and governance arrangements in respect of these arrangements.		
<b>Adults, Health, and Integration</b>			<b>130</b>	<b>10</b>
<u>Q1/Q2 Priorities</u> Occupational Therapy Direct Payment - Policy and Support Systems Purchase Cards	<ul style="list-style-type: none"> <li>• CP2: A council which empowers and cares about people</li> </ul>	Key Corporate and Cross service risks. Outcome from reviewing key departmental and service risk areas; arrangements for key service delivery areas, reviewing performance management and the achievement of outcomes.		

Audit Theme/Area <i>Identified Key Areas</i>	Drivers <i>Corporate Priorities and Strategic Risks</i>	Context	2023/24 Planned Audit Days	2023/24 Planned %
<u>Q3/Q4 – likely areas of work:</u> Integrated Care System Deprivation of Liberty Arrangements	<ul style="list-style-type: none"> <li>• SR1a: Increased Demand for Adult Services</li> <li>• SR2: NHS Funding</li> <li>• SR11: Pandemic Virus</li> <li>• SR12: Fragility and failure in the social care market</li> </ul>	Provision of assurance relating to specific service areas, including arrangements for key service delivery areas and assurance on management and delivery of key projects.		
<b>Children’s Services</b>			<b>130</b>	<b>10</b>
<u>Q1/Q2 Priorities:</u> Fostering Purchase Cards  <u>Q3/Q4 – likely areas of work:</u> Resource Allocation Panel Schools Financial Value Standard	<ul style="list-style-type: none"> <li>• CP2: A council which empowers and cares about people</li> <li>• SR1b: Increased Demand for Children’s Services</li> <li>• SR2: NHS Funding and Integrated Care System</li> <li>• SR12: Fragility and failure in the social care market</li> <li>• SR18: Delivery of the JTAI Improvement Plan</li> </ul>	<p>Key Corporate and Cross service risks. Outcome from reviewing key departmental and service risk areas; arrangements for key service delivery areas, reviewing performance management and the achievement of outcomes.</p> <p>Provision of assurance relating to specific service areas, including arrangements for key service delivery areas and assurance on management and delivery of key projects.</p>		
<b>Place</b>			<b>104</b>	<b>8</b>
<u>Q1/Q2 priorities:</u> Safeguarding Responsibilities - Transport Highways  <u>Q3/Q4 – likely areas of work:</u> Enforcement Activity Land Transactions	<ul style="list-style-type: none"> <li>• CP3: A thriving and sustainable place</li> <li>• SR7: Failure of Council Funding</li> <li>• SR9: Capital Projects (Place)</li> </ul>	<p>Outcome from reviewing key departmental and service risk areas.</p> <p>Assurance on arrangements for key service delivery areas and reviewing performance management in front line service area.</p>		

Audit Theme/Area <i>Identified Key Areas</i>	Drivers <i>Corporate Priorities and Strategic Risks</i>	Context	2023/24 Planned Audit Days	2023/24 Planned %
	<ul style="list-style-type: none"> <li>• SR10: HS2 Infrastructure Investment)</li> <li>• SR14: Climate Change (CEC Carbon Neutral 2025)</li> <li>• SR15: Failure of the Local Economy</li> <li>• SR17: LPA Modernisation Plan</li> </ul>			
<b>Providing Assurance to External Organisations</b>			<b>26</b>	<b>2</b>
<i>Includes:</i> PATROL <i>Other organisations may request assistance in year, subject to available resource</i>	<ul style="list-style-type: none"> <li>• Host Authority arrangement</li> </ul>	Provide assurance in agreed format, similar to former Small Bodies Annual Return		
<b>Advice and Guidance</b>			<b>90</b>	<b>7</b>
<i>Includes:</i> Provision of ad-hoc advice and guidance to services	<ul style="list-style-type: none"> <li>• <i>This could cover any/all Corporate Priorities and Strategic Risks</i></li> </ul>	Add value and improve overall governance, risk management and control processes within the organisation.  Consultancy for specific projects, particularly the achievement of MTFS proposals during 2023/24		
<b>Other Chargeable Work</b>			<b>130</b>	<b>10</b>
<i>Includes:</i> Certification of grants arising in year Follow up and additional reporting on the implementation of agreed audit actions	<ul style="list-style-type: none"> <li>• <i>This could cover any/all Corporate Priorities and Strategic Risks</i></li> </ul>	Specific requests from services Follow up implementation of recommendations, including further testing or additional work where necessary.		
<b>Total Audit Days</b>			<b>1,299</b>	<b>100</b>