

Internal Audit Plan 2022/23

Audit and Governance Committee 10th March 2022

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1. Introduction

- 1.1. This document sets out Cheshire East Council's Internal Audit Plan for 2022/23. 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 2022/23, 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. There is also a recognition of the significant impact of the Covid-19 pandemic on the organisation as a whole and the delivery of the 2020/21 and 2021/22 Internal Audit Plans. 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 next 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 through the year.
- 1.8. This approach is in line with other local authorities who are moving away from the traditional fixed annual Audit Plan in favour of a flexible approach, and 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 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. As seen within the 2021/22 plan and in line with the flexible approach outlined earlier in the report, we expect consultancy and advice to feature prominently within the 2022/23 plan.
- 2.5. It is not the responsibility of Internal Audit to detect fraud, but the potential for it to occur is considered in each 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 effect from 1st 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 PSAS. 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 Public Sector Internal Audit Standards in relation to planning. In accordance with PSIAS, 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 2022/23 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 risk management, performance management and other assurance processes.
- 4.4. As the Council has recognised its current level of risk maturity as between "risk aware and risk defined" and has established the target of becoming "risk managed"ⁱ, 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, sensitive 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
 - Briefings from CIPFA's Better Governance Forum
 - 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.
- 4.8. The Plan will be reviewed and defined 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 2022/23 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
 - outcomes from the restructure and development of Internal Audit
 - 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 2022/23, this is in line with the approach to the 2021/22 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 2022/23 Internal Audit Plan include:
- Assurance around the operation of the new ERP system (B4B/Unit4)
 - Assurance around the operation of the Council's decision-making processes and procedures

- Assurance around the implementation and continuing impact of measures introduced in response to the Covid-19 pandemic

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 guidanceⁱⁱ 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 PATROLⁱⁱⁱ, 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.

- 5.11. As Accountable Body for the Cheshire and Warrington Local Enterprise Partnership, 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 2022/23 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: 2022/23 Resource compared to previous years

Audit Year	2022/23	2021/22	2020/21
Maximum Days	1,738	1,883	1,798
Unavailable Working Days <i>Annual Leave, Bank Holidays, Estimated Sick Leave, Estimated Special Leave</i>	292	351	330
Available Working Days	1,446	1,532	1,468
Non-Chargeable Sub Total <i>Training, Planning, Team Management and Service Development</i>	172	175	185
Chargeable Days	1,274	1,357	1,283

- 6.2. There have been staffing movements during 2021/22, including the permanent appointment of a Senior Auditor following a period of acting up and an Auditor post is being covered by an agency worker. In addition, a Senior Auditor retired in April 2021.
- 6.3. The Internal Audit Manager vacancy is being filled through an acting up arrangement by the Principal Auditor whose substantive role is being filled by an agency worker. The second Principal Auditor vacancy is being backfilled with an internal acting up arrangement.
- 6.4. In calculating the resource available for the 2022/23 plan, the Head of Audit and Risk has been included at a third of their overall availability, and assumptions have been made that the two agency staff will continue in their roles for the first quarter.
- 6.5. There is a slight decrease 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 implemented during the 2022/23 financial year. However, the proposed resource outlined above will ensure that sufficient evidenced work can be completed during 2021/22 to inform the Annual Internal Audit Opinion.
- 6.6. The allocation of days to particular 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.

- 6.7. A contingency figure is normally 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.
- 6.8. 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 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.
- 6.9. 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.
- 6.10. 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.

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	Initial 2022/23 Target	2021/22 Actual to date	2020/21 Actual	2019/20 Actual
Percentage of Audits completed to user's satisfaction	95%	83%	97%	97%
Percentage of significant recommendations agreed	95%	100%	99%	99%
Productive Time (Chargeable Days)	85%	82%	80%	80%
Draft report produced promptly (per Client Satisfaction Form)	95%	93%	95%	95%
Percentage of agreed audit recommendations implemented	90%	100%	100%	100%
Percentage of agreed audit recommendations implemented within agreed timescale	75%	100%	75%	75%

8.5. It is also pleasing to report that Internal Audit has received positive feedback from colleagues across the authority on the consultancy and advice work which has been undertaken in 2021/22 as part of the continuing response to the Covid-19 pandemic.

8.6. Targets for 2022/23 will be confirmed following assessment of actual performance in 2021/22.

Collaboration

8.7. 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.

8.8. The group also has several sub-groups, including Schools, 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.

8.9. 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.

- 8.10. Internal Audit work around post implementation assurance of the ERP system (B4B/Unit4) will be undertaken with Cheshire West and Chester Council's Internal Audit team during 2022/23.

Service Priorities

- 8.11. During 2022/23 the Internal Audit team will look to develop and embed the use of computer aided audit techniques; this will allow efficient testing of greater populations of data to be undertaken more regularly, thus improving the level of assurance we are able to provide.
- 8.12. Working practices will be reviewed following the implementation of the upgraded audit management software to ensure the user experience is improved, and to achieve consistent and effective use of the system. This will improve the quality of performance reporting to support monitoring of actions by senior management.

Table 3: Summary Internal Audit Plan 2022/23 including Q1/Q2 Priorities

Audit Theme/Area <i>Identified Key Areas</i>	Drivers <i>Strategic Risks and Corporate Priorities</i>	Context	2022/23 Planned Audit Days	2022/23 Planned %
Chargeable Days			1,274	
Less: Corporate Work			152	
<i>Includes:</i> <ul style="list-style-type: none"> • Corporate Requirements: Corporate Management Duties, Performance Development Review Process. • Corporate Groups and Assurance: Annual Governance Statement, Assurance Framework development • Audit and Governance Committee: Reports taken on behalf of other areas of the Council, Committee Administration, Work Plan Development, Member Liaison, Training and Development. 		Activities which the Internal Audit function are required to participate in corporately or have direct responsibility for providing.		
Available Audit Days			1,122	
Corporate Governance and Risk			112	10
<i>Includes:</i> <ul style="list-style-type: none"> • Audit and Governance Committee: Internal Audit reports to Committee. • Corporate Groups – Corporate Assurance Group, Information Governance Group • External Audit - Mazars Liaison • Regional Collaboration - Working with regional internal audit partners • Reviewing corporate and operational risk management arrangements 	<ul style="list-style-type: none"> • CP1: An open and enabling organisation 	Statutory requirements Work supporting the overall provision of assurance and the annual internal audit opinion.		

Audit Theme/Area <i>Identified Key Areas</i>	Drivers <i>Strategic Risks and Corporate Priorities</i>	Context	2022/23 Planned Audit Days	2022/23 Planned %
Anti-Fraud and Corruption - Proactive Reviews			45	4
National Fraud Initiative	<ul style="list-style-type: none"> SR3: Financial Management and Control CP1: An open and enabling organisation 	Statutory requirement – NFI/Responding to fraud trends/Awareness raising.		
Anti-Fraud and Corruption - Reactive Investigations			45	4
Specific contingency for reactive investigations in response to demand.	<ul style="list-style-type: none"> CP1: An open and enabling organisation 	Undertaken/supported as necessary after appropriate risk assessment.		
Key Financial Systems			225	20
<p><i>Q1/Q2 Priorities:</i> ERP Post Implementation Assurance <i>(Potential for joint work with Cheshire West and Chester)</i></p> <p><i>Q3/Q4 – likely areas of work</i> Other key financial systems such as Council tax, NDR, Benefits</p>	<ul style="list-style-type: none"> SR3: Financial Management and Control CP1: An open and enabling organisation 	<p>Provision of assurance to S151 Officer on identified high risk areas.</p> <p>Post implementation assurance ERP</p> <p>Review of new arrangements and follow up of previous recommendations.</p>		
Corporate Core and Cross Service			168	15
<p><i>Q1/Q2 Priorities</i> ICT Assurance Reviews</p> <p>Decision Making Process and Procedure</p> <p>ASDV Governance</p> <p>Performance and Organisational Learning</p> <p><i>Q3/Q4 – likely areas of work:</i> LEP (S151) Assurance</p>	<ul style="list-style-type: none"> SR1a: Increased Demand for Adult Services SR1b: Increased Demand for Children’s Services SR3: Financial Management and Control SR4: Information Security and Cyber Threat SR5: Business Continuity SR6: Organisational Capacity and Demand 	<p>Key Corporate and Cross service risks.</p> <p>Provision of assurance on the Council’s internal control and governance arrangements.</p> <p>During 2022/23 this will continue to have a specific focus on assurance in relation to the impact of the Covid-19 pandemic.</p>		

Audit Theme/Area <i>Identified Key Areas</i>	Drivers <i>Strategic Risks and Corporate Priorities</i>	Context	2022/23 Planned Audit Days	2022/23 Planned %
Debt Management and Recovery	<ul style="list-style-type: none"> • SR8a: Governance and Decision Making • SR11: Pandemic Virus • CP1: An open and enabling organisation • CP2: A council which empowers and cares about people • CP3: A thriving and sustainable place 			
Adults, Health, and Integration			112	10
<p><i>Q1/Q2 Priorities:</i> Liberty Protection Safeguards/Deprivation of Liberty Standards</p> <p>Commissioning – Contract Management</p> <p><i>Q3/Q4 – likely areas of work:</i> Integrated Care System</p>	<ul style="list-style-type: none"> • SR1a: Increased Demand for Adult Services • SR2: NHS Funding and Integrated Care System • SR12: Fragility and failure in the social care market • CP2: A council which empowers and cares about people 	<p>Key Corporate and Cross service risks.</p> <p>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>		
Children’s Services			112	10
<p><i>Q1/Q2 Priorities:</i> Schools Financial Value Standard</p> <p><i>Q3/Q4 – likely areas of work:</i> Fostering</p>	<ul style="list-style-type: none"> • SR1b: Increased Demand for Children’s Services • SR2: NHS Funding and Integrated Care System • SR12: Fragility and failure in the social care market 	<p>Key Corporate and Cross service risks.</p> <p>Outcome from reviewing key departmental and service risk areas; arrangements for key service delivery areas, reviewing performance management and the achievement of outcomes.</p>		

Audit Theme/Area <i>Identified Key Areas</i>	Drivers <i>Strategic Risks and Corporate Priorities</i>	Context	2022/23 Planned Audit Days	2022/23 Planned %
	<ul style="list-style-type: none"> CP2: A council which empowers and cares about people 	Provision of assurance relating to specific service areas, including arrangements for key service delivery areas and assurance on management and delivery of key projects.		
Place			90	8
<i>Q1/Q2 priorities:</i> Land Transactions Highways <i>Q3/Q4 – likely areas of work:</i> Capital Projects Carbon Action Plan	<ul style="list-style-type: none"> SR7: Council Funding SR9: Capital Projects SR10: Infrastructure Investment (opportunity) SR14 Climate Change (Carbon Neutral 2025) CP3: A thriving and sustainable place 	<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>		
Providing Assurance to External Organisations			22	2
<i>Includes:</i> PATROL <i>Other organisations may request assistance in year, subject to available resource</i>	<ul style="list-style-type: none"> Host Authority arrangement 	Provide assurance in agreed format, similar to former Small Bodies Annual Return		
Advice and Guidance			79	7
<i>Includes:</i> Provision of ad-hoc advice and guidance to services	<ul style="list-style-type: none"> CP1: An open and enabling organisation 	Add value and improve overall governance, risk management and control processes within the organisation.		
Other Chargeable Work			112	10
<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"> CP1: An open and enabling organisation 	Specific requests from services Follow up implementation of recommendations, including further testing or additional work where necessary.		

Audit Theme/Area <i>Identified Key Areas</i>	Drivers <i>Strategic Risks and Corporate Priorities</i>	Context	2022/23 Planned Audit Days	2022/23 Planned %
Total Audit Days			1122	100

ⁱ <http://moderngov.cheshireeast.gov.uk/ecminutes/ieListDocuments.aspx?Cid=241&MId=5685>

ⁱⁱ "The Role of the Head of Internal Audit in Public Sector Organisations", CIPFA, 2010

ⁱⁱⁱ The Joint Committee of England and Wales for the Civil Enforcement of Parking and Traffic Regulations outside London.