AUDIT AND GOVERNANCE COMMITTEE

DATE   23rd July 2020

REPORT OF   Head of Audit and Assurance

SUBJECT   Annual Audit Plan 2020/21

STATUS   Open

CONTRIBUTION TO OUR AIMS

An effective Internal Audit service contributes to the achievement of strategic objectives by assessing, providing comment and where relevant recommending improvement to the Council's assurance and control frameworks. In addition, the Internal Audit plan has been designed to provide assurances on strategic risks and is linked to the Council's key strategic outcomes and the code of corporate governance.

EXECUTIVE SUMMARY

The attached Internal Audit plan for 2020/21 highlights the planned work programme for Internal Audit. It also provides assurance to the Audit and Governance Committee that the plan has been compiled in line with the requirements of the Public Sector Internal Audit Standards (PSIAS).

It was originally intended to be presented to the Committee on 23 April 2020, but due to its cancellation because of social distancing restrictions, was circulated to the Committee via email in May 2020 for comment. The Audit and Governance Committee is now asked to formally approve it.

RECOMMENDATIONS

That the Audit and Governance Committee approve the Internal Audit plan for 2020/21.

REASONS FOR DECISION

The Audit and Governance Committee, as the group charged for governance and in line with the Public Sector Internal Audit Standards, needs to receive assurance that:
- the Internal Audit plan has been produced in line with the requirements of the standards;
- the Internal Audit plan is aligned to the strategic objectives of the Council, and
- the Internal Audit plan provides sufficient coverage and will allow the Head of Audit and Assurance to provide an assurance opinion on the Council's control environment as well as the risk management and governance arrangements.

1. BACKGROUND AND ISSUES

1.1 Internal Audit is a key part of the Council's control environment. Its primary objective is to provide an independent and objective opinion and advise on the Council's control environment, which comprise the systems of risk management, internal control and governance.

1.2 The Accounts and Audit Regulations 2015 requires the Council to ensure there are sound systems of internal control and to undertake effective internal audit to evaluate the effectiveness of its risk management, control and governance processes. Internal audit must take into account Public Sector Internal Auditing Standards (PSIAS) and guidance.

1.3 The PSIAS requires that an Internal Audit Plan is agreed by the Audit Committee annually. The audit plan must be risk-based and take into account the organisation's risk management framework and reflect changes in the organisation's business, risks, operations, programs, systems and controls. The plan should also confirm the resources available and required to support a reliable year-end Audit opinion.

1.4 The attached audit plan provides a summary of the planned work to be carried out by Internal Audit in 2020/21, the methodology used identifying the work programme, assurance that it had compiled in line with PSIAS requirements, and that there are currently sufficient resources available to enable the Head of Audit and Assurance to provide a reliable risk based opinion on the Council's control environment.

1.5 As communicated to the Committee in May this plan is likely to be subject to change as a result of the impact of COVID-19 for the following reasons:

- in Quarter 1 audit resource was prioritised to support the Council's response to COVID-19 - some audit staff were temporarily transferred to support the shielding hubs, whilst others provided assurance and support on the design and operation of coronavirus related activities such as business grants, payments to suppliers, and stock control related to the shielding hubs and PPE equipment;

- moving forward the audit programme will need to reflect emerging risks to the control environment arising from Covid-19 - as well as specific audit assignments relating to Covd-19 (such as providing assurance on the recovery plan), when designing the testing programme for existing planned audits auditors will consider the impact of Covid-19; and

- the timing of some audits may need to be re-considered as council staff are required to focus on recovery or the implementation of new processes which were intended to be audited in 2020/21 are delayed.

1.6   Although some this additional work will be able to be absorbed via the planned contingency, there is potential that some areas of the plan will need to be re-prioritised. Internal audit will keep the Audit Committee informed of any such changes throughout the year

2. RISKS AND OPPORTUNITIES

2.1   The Audit plan is closely aligned to the Council's strategic risk register, strategic outcomes and emerging risks. Although it is forecast that sufficient resource is available to deliver the audit plan there is an inherent risk of events such as staff turnover and sickness being greater than anticipated, unanticipated issues arising in relation to planned audit assignments, special investigations, or emerging issues requiring input and assurance from audit could impact on the delivery of the plan. Moreover, this has been heightened in 202/21 due to the impact of Covid-19 as described above.

2.2   The Audit plan is focused on those areas where there are potentially the greatest risks to the control environment. Internal Audit therefore cannot provide assurance on the design and operation of all services and systems within the Council.

3. OTHER OPTIONS CONSIDERED

Not applicable - it is a requirement under the standards for the Audit and Governance Committee to be presented with an Audit plan and to be provided with assurances on the methodology for completing the plan and its delivery.

4. REPUTATION AND COMMUNICATIONS CONSIDERATIONS

An effective audit service which is able to produce and deliver a plan in line with expected standards enhances the reputation of the Council to its stakeholders by providing assurance and comment on the effectiveness of its control environment. The plan is communicated to Directors, Assistant Directors and managers to ensure they are aware of the content of the audit plan, and this accompanied by the "Audit Offer"/ "FAQs" which lays out the purpose of internal audit and the expectations on them in relation to the carrying out audit work.

5. FINANCIAL CONSIDERATIONS

A key role of Internal Audit is to provide assurance on the financial systems which support the production of the Statement of Accounts. Any significant issues arising from this work will be reported to the Audit and Governance Committee within the Chief Audit Executive Annual Report and Opinion. In addition, effective financial reporting and processes are a key component of the control environment and therefore are considered when producing the Audit plan and subsequently planning each assignment.

6. CLIMATE CHANGE AND ENVIRONMENTAL IMPLICATIONS

As   it is a key element of the Council's code of governance, environmental strategy is included in the audit plan on a cyclical basis. As an audit was carried out in 2019/20 it has not been identified as a specific assignment in the 2020/21 audit plan, but if appropriate we will carry out a follow up audit.

7. FINANCIAL IMPLICATIONS

There are no financial implications arising as a direct result of this report. Based on the opinion provided within the body of the report by the Head of Audit and Assurance, the S151 Officer is satisfied that the 2020/21 Audit plan has been produced in line with required standards, is aligned to the key strategies of the Council and (subject to the risks identified in sections 1 and 2) will allow sufficient coverage so as to allow the Head of Audit and Assurance to provide assurance on the control environment, risk and governance arrangements.

8. LEGAL IMPLICATIONS

There are no direct legal implications arising from the report.

9. HUMAN RESOURCES IMPLICATIONS

Any direct HR implications arising from this report will be supported by organisational policies and procedures and any relevant employment legislation.

10. WARD IMPLICATIONS

Applicable to all wards.

11. BACKGROUND PAPERS

Audit Charter (January 2020)

12. CONTACT OFFICER(S)

Peter Hanmer, (Head of Audit and Assurance)
Telephone: 01472 323799

Peter Hanmer
Head of Audit and Assurance

North East Lincolnshire Council

Internal Audit Plan 2020/21

Authors:

Peter Hanmer   Head of Audit and Assurance
Helen Asher   Strategic Lead (Audit)
Debbie Baker   Strategic Lead (Audit)

ADDENDUM

The report below shows the Audit Plan for 2020/21 which was prepared in late February/ early March and was subject to consultation and review by senior management. This was the plan which was intended to be taken to the Audit Committee on 23 April 2020.

The corona virus, however, has subsequently had a significant impact on the audit planning assumptions such as:

- the need for audit to take account of the impact of the corona virus on the Council's control environment and risk profile, and therefore reprioritise its resources to those were need for audit assurance and support is greatest;
- the impact of corona virus on audit resources- some audit staff were temporarily transferred to support the shielding hubs, whilst others are providing assurance and support on the design and operation of coronavirus related activities such as business grants, payments to suppliers, and stock control related to the shielding hubs and PPE equipment; and
- the timing of audits will be impacted depending on the extent to which services, and their staff, are involved in the council's direct response to the virus.

Consequently, the audit plan will be subject to greater on-going review and amendment than would normally be the case, and we will keep the Audit and Governance Committee regularly updated on changes.

1. **INTRODUCTION**

1.1 As recognised in the Accounts and Audit Regulations 2015 Internal Audit is a key part of the Council's control environment. Its primary objective is to provide an independent and objective opinion and advice on the Council's control environment, which comprise the systems of risk management, internal control and governance. The Audit Charter (which was last approved by the Audit Committee in January 2020) defines the mission of internal audit "*To enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight*".

1.2 As laid out in paragraph 6.1 of the charter the Head of Audit and Assurance is responsible for "*developing an annual audit plan based on an understanding of the organisation's strategies, key business objectives, associated risks and risk management processes, and adjust the plan in response to the organisations business, risk, operations, programmes, systems and controls* ".

1.3 The audit plan lays out Internal Audit's priorities and work programme for 2020/21. It has been compiled to ensure that
   - it meets the requirements of the Public Sector Internal Audit Standards (summarised in Appendix 1);
   - provides sufficient evidence to support a reliable year-end Audit opinion on the Council's control; and
   - adds value to the Council by providing assurance on the underlying processes and governance arrangements to support the achievement of strategic outcomes and the achievement of value for money (VfM).

2. **COMPILATION OF THE AUDIT PLAN**

2.1 The 2020/21audit plan is shown on Appendix 3. As required by the standards, it has been developed on a risk based approach. We have developed planning processes to ensure as far as possible that resources are prioritised to where the need is greatest, and where potentially Audit could provide most value. In compiling the plan we have ensured that the requirements laid down in the standards have been met.

2.2 At the heart of the approach to Internal Audit is the "3 lines of defence model" where:
   - the first line of defence is the control environment operated by managers in individual services;
   - the second line of defence includes the oversight functions such as Finance, HR, Procurement, Legal Services, "Client side management" who provide advice, direction and support to individual services; and
   - the third line of defence, such as Internal Audit, External Audit and other external assurance providers which offer independent challenge to business functions.

The more developed the first and second lines of defence are then the greater the reliance that can be placed on the assurances obtained by services rather than directly from Internal Audit work.

2.3 The plan is made up of a number of key components designed to provide assurance on the effectiveness of the Council's control environment, i.e.
- the achievement of strategic outcomes;
- those specific areas identified in the Council's code of governance;
- effective procedures and processes;
- reliable financial and performance information;
- compliance with laws and regulations ; and
- the protection of council assets, including physical assets, financial resources, people, information

Depending on the nature of their scope, audit assignments may provide assurance on more than one of these areas of the control environment. In addition internal follows up the implementation of agreed actions from previous audit work with relevant managers

2.4 In addition Internal Audit provides support to the Council in the following areas:
- providing assurance in relation to the control environment within maintained schools;
- providing advice and support to management on the design of the control environment; and
- the mandatory certification of external grant claims

2.5 Internal Audit takes a cyclical risk based approach in determining the content of the audit plan with those areas having the biggest potential risk to an effective control environment. It first identifies those areas which potentially have a significant impact on the control environment. The key sources of information are:
- the Council's key strategic outcomes and performance reports relating to their delivery;
- the strategic risk register;
- those areas in the operational risk registers where a high inherent risk has been identified;
- areas which represent key components of the code of governance;
- activities in receipt of significant external grant funding;
- the Council's statutory responsibilities; and
- cabinet and scrutiny reports to help identify areas of emerging risk

Those areas considered to have the highest risk are prioritised for inclusion in the plan based on the likelihood of a control failure and its impact to the organisation should it occur. A summary of what is considered in making this assessment is shown on Appendix 2

2.6 The level of estimated audit resource allocated to each assignment is dependent upon;

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- previous knowledge of the function or system and the risks associated with it;
- if there have been significant changes to the design or operation of the system or function since it was last audited;
- the complexity of the function or system;
- the level of assurance which can be obtained from internal assurance mechanisms (second line of defence) or by external sources of assurance such as the external audit and the outcome of inspections (third line of defence); and
- the nature of the testing required to obtain assurance - for example the use of control testing and observation compared to substantive testing, and the testing methodology required (e.g. the audit team has been developing analytical techniques to obtain assurance based on wider populations compared to sample testing).

2.7 The draft plan, based on internal audit's risk assessment, was then subject to consultation with the strategic leadership team. Where appropriate amendments were made to the plan to reflect its feedback on the areas where they felt audit resouce needed to be prioritised.

2.8 As part of the "Union" arrangements with North East Lincolnshire CCG although the Council retains statutory responsibility for Adult Social Care, day to day responsibility lies with the CCG. The audit team carries out audits of Adult Social Care with the outcome of individual audits reported to the CCG audit committee. However, the Head of Internal Audit takes account of this work when forming his year-end annual opinion for the Council. In addition, where appropriate joint audits are carried out relating to the Union's governance arrangements and areas where this is significant integration and the outcome of such work is reported to both Audit Committees.

2.9. The audit plan is shown on Appendix 3 and is summarised in the table below which shows the resources allocated to each area of the main areas of the internal audit activity:

Area	Planned days	
Strategic and operational risk/ governance	365	Summary of proposed work shown on Appendix 3. Particular emphasis in 2020/21 on issues identified in relation to the control environment in Children's and Families and elsewhere emerging from OFSTED reviews in 2019/20
Financial systems	145	Providing assurance on the design and operation of the fundamental financial systems, including on a cyclical basis those systems which feed into them. This will include reviewing progress in relation to the implementation of the new HR/ payroll and finance systems to be implemented in April and September 2021 respectively, and where appropriate commenting on the proposed system design
ICT	55	Providing assurance on the effectiveness of the Council's approach to ICT and Information governance, and key ICT systems. There will be special emphasis in 2020/21 on the ICT controls to be built into the new HR/ Payroll/ Finance systems
Procurement and contract management	25	Providing assurance on the Council's procurement and contract management processes, including reviews of a sample of key procurement exercises and reviewing progress in embedding social value.
Schools	15	Provide assurance on the control environment within maintained schools via a cyclical programme of schools audits
Grant Certification	25	Mandatory certification of grant claims
Advisory	50	Providing advice and support on governance and internal control matters
Follow up	40	Follow up of previous actions Including sending reminders to managers about their outstanding

		actions, and receiving their responses
Probity and Counter Fraud	60	Proactive and reactive work to support the Council's approach to anti-fraud and corruption, to provide assurance on the controls in place designed to prevent fraud in areas of high risk
CCG led audits	80	Audits relating to Adult Social Care reported to the audit committee, and joint funded audits relating to Union governance
Management time	75	Includes audit planning, monitoring, liaison with the Audit Committee and senior management
Contingency	35	
Total	970	

2.10 Throughout the year the audit plan will be subject to regular review to reflect the changes in the risks to the Council's control environment, and also to reflect changes in the assumptions made when the plan was first completed. For example:

- an area in which internal audit intended to work may subsequently be subject to an external inspection, in which case less audit work may be required as audit will look to seek reliance on the outcome of the inspection;

- where a new process or system has not been implemented as quickly as anticipated and therefore the audit of it would be delayed;

- a risk may emerge during the year which may require to be included in the audit plan so that work can be carried out to obtain assurance;

- where issues arise during a planned audit then extra resource may be required in order to obtain sufficient assurance and /or obtain an understanding of the underlying control issues; and

- change in staffing levels during the year due to leavers or long term sickness absence may require a reprioritisation of the plan.

.   Any significant changes to the allocations will be reported to future Audit Committees.

3   RESOURCES TO DELIVER THE AUDIT PLAN

3.1   The standards require the Chief Audit Executive to be satisfied that he or she has sufficient resources available to deliver the plan and be able to provide an opinion on the control environment and discharge their other responsibilities. In addition, under the CIPFA statement "The Role of the Head of Internal Audit" the Head of Internal Audit must "lead and direct an Internal Audit service that is resourced to be fit for purpose".

3.2   Based on the risks identified we can confirm that there are sufficient resources available to deliver the Audit Plan as laid out in section 2 of this report. This conclusion is due to the following:

- an assessment of resources available to the team as at 1 April 2020 - this includes being prudent on the potential impact of long term sickness and unfilled vacancies that may arise given the relatively small size of the team;
- as at 1 April 2020, taking into account the procurement of additional specialist ICT audit, the team will be at full staffing complement; and
- the anticipated backlog at 31 May 2020 to complete the 2019/20 plan being lower than the previous year.

3.3 It is recognised, however, that resourcing is a risk, and in response we will monitor the delivery of the plan on a monthly basis, and will reprioritise the audit programme on a risk basis should issues arise regarding the level of resources available.

4 REPORTING AND MONITORING ARRANGEMENTS

4.1 For most assignments, excluding advisory work and grant certification, we will provide a report with an overall opinion on the control environment ("substantial", "satisfactory", "limited", "none") and the residual risk. There will be some areas, due to particular circumstances, where it may not be appropriate to issue a full report and/or an opinion, although in such cases a short commentary will be provided in the Annual Head of Internal Report and Opinion.

4.2 A summary of completed audit work will be included in the Annual report, and this will feed into the overall opinion on the control environment. Interim reports will also be presented to the Audit and Governance Committee during the year. These will include progress in achieving the annual plan, including any significant amendments to it.

4.2 As part of its Quality Assurance and Improvement Programme (QAIP) Internal audit has a number of performance indicators based on the three principles of Outcome Based Accountability:
- "what did we do?";
- how well did we do it?; and
- how did we add value

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Appendix 1: Confirmation of compliance with Public Sector Internal Auditing Standards (PSIAS) requirements

PSIAS Requirement	How we demonstrate compliance
The Head of Internal Audit (HOIA) must establish risk-based plans to determine the priorities of the Internal Audit activity, consistent with the organisation's goals. (PSIAS 2010)	The plan is based on the Council's strategic objectives and its Code of Corporate Governance. Those activities with the greatest impact on the achievement of strategic objectives are given greatest priority.
The risk-based plan must take into account the requirement to produce an annual Internal Audit opinion and the assurance framework. (PSIAS 2010 public sector requirement)	The Audit Plan has been designed to ensure that there is sufficient evidence to provide a reliable year end opinion in relation to risk, governance and internal control.
The plan must incorporate or be linked to a high-level statement of how the Internal Audit service will be delivered, developed in accordance with the Internal Audit Charter and how it links to the organisational objectives and priorities. (PSIAS 2010 public sector requirement)	The Audit Charter, updated in January 2020, lays out the key objectives of internal audit, the methodology used to develop the plan and its links to organisational objectives and priorities.
The risk-based plan must explain how Internal Audit's resource requirements have been assessed. (PSIAS 2030 public sector requirement)	Included in the Audit plan.
The internal audit activity's plan of engagements must be based on a documented risk assessment, undertaken at least annually. The input of senior management and the board must be considered in this process.	The plan is based on an assessment methodology, and has been discussed with the Senior leadership Team and other stakeholders

Appendix 2: Internal Audit planning risk assessment methodology

The Council's activities/ functions are prioritised based on the likelihood of a significant control failure and its impact on the control environment

<u>Likelihood of control failure</u>

For the purposes of audit planning those areas which have a higher likelihood control failure include those which exhibit one or more of the following:

- Have had recent changes to system design
- There have been changes to statutory responsibilities or national guidance
- Have been identified as having high inherent risk in the Council's risk register
- Have not been subject to audit review for a number of years
- Control failures have been recently occurred
- Weaknesses identified by external inspectorates which required the Council to take action

<u>Impact on the control environment</u>

Areas of high priority exhibit at least one of the following:

- Has a significant impact on the achievement of stated strategic outcomes;
- Has a material impact on the Financial Statements;
- Has a material impact on the governance arrangements of the Council, is an integral part of the Code of Corporate Governance, and impacts on the Annual Governance Statement;
- Is intended to mitigate a significant strategic risk;
- Has a significant impact on ensuring that the Council operates within applicable laws and regulations and/or prevents significant reputational risk;
- Significant inherent risk of fraud or the loss of assets;
- Significant safeguarding implications;
- Failure of the function may potentially lead to:
    1. a significant financial loss;
    2. a detrimental impact to service users; or
    3. an adverse effect on the Council's reputation.

Areas of low priority exhibit most of the following:

- The activity does not significantly contribute to the achievement of strategic outcomes;
- The activity is relatively small in value, and would not have a material impact on the Financial Statements;
- The activity does not have a material impact on the governance arrangements of the Council;
- The activity does not have a significantly impact on the Council's strategic or operational risks;
- The activity is not significantly subject to laws and regulation and/or does not have a significant reputational risk;
- Low inherent risk of fraud or the misappropriation of assets;
- Limited direct safeguarding implications;
- Failure of the function would not lead to:
    1. a significant financial loss;
    2. a detrimental impact to service users; or
    3. an adverse effect on the Council's reputation

Appendix 3: Detailed Audit Plan 2020/21

	Brief outline	Leadership Team Member	Original days
Governance, strategic and operational risks			**365**
Union governance arrangements (joint with the CCG)	Assurance on the governance arrangements for monitoring the delivery of the Union's strategic and business plans, the development of the operating model, of joint commissioning		
Care Home Standards	Assurance that there are mechanisms in place to provide assurance that the setting operates in accordance with the Children's home Regulations 2015 and the Care Quality Standards	Children's and families	
CCE/CSE and modern day slavery	Assurance that there are best practice compliant approaches to in place to identify and take responsive action in relation to these new and emerging risks.	Children's and families	
Child protection	Assurance that there are mechanisms in place to ensre ompliance with the Children's Act to undertake Section 17 and Section 47 assessments when identifying a child in need and at risk of significant harm, as well as compiling and monitoring progress against child protection place via Conference and core group	Children's and families	
Children's Public Law Outline	Assurance that mechanisms are in place to ensure compliance with the Public Law outline between legal and children's services when working in the court process	Children's and families	
Early help and prevention	Assurance on progress made in relation to the implementation of action plans arising from inspections and the impact on changes to the early help offer	Children's and families	
Educational Standards	Provide assurance as to how the Council works with stakeholders (including academies) to discharge its responsibilities around educational standards and improve educational outcomes throughout the borough	Children and Families	
Independent review team	Assurance on compliance with the Independent Reviewing officer statutory guidance	Children's and families	
Looked after children - Fostering and SGO	Assurance on the Financial processes in place to ensure accurate and prompt payment to carers including the financial assessment of Special Guardians and Adopters in accordance with local schemes	Children's and families	
Role of the Local Authority Designated Officer	Assurance that arrangements in place to respond to and report allegations are robust and comply with revised arrangements set out in "Working Together to Safeguard Children 2018"	Children's and families	
Special Educational Needs	Seek to place reliance on the peer review scheduled for March 2020 and the implementation of any subsequent action plan	Children's and families	
Transition arrangements - children's to adults Joint with CCG)	Assurance on the effectiveness of arrangements for enabling children and their families to move to adulthood with the appropriate support in place	Children's and families	

Governance, strategic and operational risks			365
Disabled Facilities Grants	Provide assurance on the arrangements for awarding and delivering Disabled Facilities Grants, following the introduction of the new policy	Economy and Growth	
Economic Strategy delivery	Provide assurance on the governance arrangements in place in relation to the delivery of the economic strategy	Economy and Growth	
Environment Services governance	Provide assurance on the arrangements for ensuring the government arrangements within environmental services, including compliance with statutory responsibilities and delivery of service plans	Economy and Growth	
Environmental Strategy	Provide assurance that statutory obligations are met, key strategies are in place and outcomes are achieved, taking into account the responsibilities of the Council's Climate Change declaration	Economy and Growth	
Flood prevention	Assurance on the arrangements to reduce the impact of flooding in North East Lincolnshire	Economy and Growth	
Highways maintenance	Provide assurance on the arrangements in place to ensure highways meet required standards, taking account of the requirements of the Local	Economy and Growth	
Housing delivery	Provide assurance on the arrangements on the Council's aspirations for housing, based upon audit reviews of specific housing related areas	Economy and Growth	
Regeneration Partnership data quality	Assurance on the reliability of the performance indicators reported relating to the operation of the regeneration partnership and the achievement of its key outcomes	Economy and Growth	
Smarter Energy	As required by the smarter energy,, based on the audit certification work carried out of over the life the programme, provide the council with a summary opinion of the extent to which the scheme achieved its outcomes	Economy and Growth	
Town Deal	Review of the governance arrangements relating to the Town Deal and progress in the implementation of the Town Deal programme	Economy and Growth	
Cultural Development Fund	Assurance in relation to the use of the cultural development fund , including compliance with grant requirements and the extent to which the grant has met its objectives in relation to developing the "culture offer" in NEL	Economy and Growth	
Drugs and alcohol framework	Assurance on the governance arrangements to support the delivery of the North East Lincolnshire Drugs and alcohol framework	Health and Wellbeing	
Joint Strategic Needs Assessment (JSNA)	Provide assurance on the completeness, reliability and use of data produced for the JSNA	Health and Wellbeing	
Financial compliance	Ad hoc compliance checks on expenditure to contribute to providing assurance on the operation of the financial control environment	Resources and governance	
Financial sustainability	Provide assurance on the Council's arrangements to maintain financial sustainability through effective financial and performance management arrangements	Resources and governance	
Health and Safety	Assurance on the effectiveness of the Council's Health and Safety arrangements	Resources and governance	

Governance, strategic and operational risks			**365**
People and Culture - data migration and data quality	Provide assurance on the arrangements for the migration of data to the new system and for arrangements for ensuring data quality	Resources and governance	
People and Culture- workforce development	Provide assurance on the implementation of initiatives in relation to corporate development programmes, corporate induction, the performance management framework and workforce development toolkit	Resources and governance	
Search fees	Assurance on the proper controls for maintaining a local land charges register, responding to requests for searches, and applying the appropriate fee in accordance with 2008 regulations	Resources and governance	
Shared services (Joint with NLC)	Assurance on the effectiveness of the governance arrangements and internal control environment in relation to the shared services with NLC.	Resources and governance	
Brexit	Assurance on the effectiveness of the Councils' arrangements to prepare for the potential impact of ending the transitional arrangements relating to Brexit in December 2020		
Financial systems	**Providing assurance on the design and operation of the fundamental financial systems, including on a cyclical basis those systems which feed into them.**	**Resources and governance**	**145**
ICT	**Providing assurance on the effectiveness of the Council's approach to ICT and Information governance, and key ICT systems**	**Resources and governance**	**55**
Procurement and contract management	**Providing assurance on the Council's procurement and contract management processes, including reviews of a sample of key procurement exercises**	**Resources and governance**	**25**
Schools	**Provide assurance on the control environment within maintained schools based upon a cyclical programme of schools audits**	**Children's and families**	**15**
Advisory work	**Providing advice and support on governance and internal control matters**		**50**
Grants	**Mandatory certification of grant claims**		**25**
Follow up	**Follow up of previous actions Including sending reminders to managers about their outstanding actions, and receiving their responses**		**40**
Probity and Counter Fraud	**Proactive and reactive work to support the Council's approach to anti-fraud and corruption, to provide assurance on the controls in place designed to prevent fraud in areas of high risk**		**60**
CCG led audits			**80**
Audit Management			**75**
Contingency			**35**
Total			**970**