AUDIT AND GOVERNANCE COMMITTEE
TRACKING OF RECOMMENDATIONS / ACTIONS

DATE OF MEETING	RECOMMENDATION / ACTION	RESPONSIBLE	PROGRESS/COMMENTS
21st April 2022	**AC.67** **INTERNAL AUDIT PLAN 2022/23** That the Internal Audit Plan for 2022/23 be approved, subject to the finalisation of the section on strategic risk/ operational risk/ governance.	Head of Internal Audit	Attached is the Internal Plan with the finalised section on strategic risk/operational risk/governance. Members will be given the opportunity to discuss any concerns at today's meeting.
21st April 2022	**AC.76** **STRATEGIC RISK REGISTER UPDATE** That the Head of Internal Audit be asked to report back in the autumn on progress with implementing recommendations of the Zurich review	Head of Internal Audit	

North East Lincolnshire Council

Internal Audit Plan 2022/23

Authors:

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

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.

1.2   The Audit Charter sets out the purpose, authority, and responsibility of Internal Audit in accordance with the Public Sector Internal Audit Standards (PSIAS). It was updated in March 2022 and should be read in conjunction with this Plan. It defines the mission of internal audit "*To enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight".*

1.3   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 ".* As referred to regularly in the Audit Plan below, the Council's strategic aims and objectives play a critical part in determining its key priorities.

1.3   The audit plan lays out Internal Audit's priorities and work programme for 2022/23. 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   As required by the standards, it has been developed on a risk-based approach. We have prioritised resources 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 assurance" model where:
- the first line of assurance is the control environment operated by managers in individual services;
- the second line of assurance includes the oversight functions such as Finance, HR, Procurement, Legal Services, "" who provide advice, direction, and support to individual services; and

- the third line of assurance, 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 assurance 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 – this includes a review the controls in place to minimise the risk of fraud and financial irregularity in those areas of highest risk

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 audit 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 claim.

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 being prioritised. 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 any changes in law or regulation related to them);
- cabinet and scrutiny reports to help identify areas of emerging risk; and

- emerging national issues, including areas subject to changes in legislation and regulation.

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. Discussions are held with the Leadership Team, Directors, and Assistant Directors to determine the prioritisation of work.

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

;

- 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 assurance) or by external sources of assurance such as the external audit and the outcome of inspections (third line of assurance); 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. Increasingly the audit team has been using 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, is then subject to consultation with the strategic leadership team. Where appropriate amendments are made to the plan to reflect its feedback on the areas where they felt audit resouce needed to be prioritised. The emerging themes which have been identified from the 2022/23 audit planning process include:

- the new financial systems to be introduced from 1 April 2022 (financial ledger, creditors, debtors, budget control);
- regeneration schemes and associated central government funding;
- delivery of the carbon reduction strategy and natural assets plan;
- the governance around the delivery of the Council plan and supporting performance management/data;
- systems and processes to support the delivery of the Children's transformation plan;
- the impact of changes to the funding and delivery of Adult Social Care and the associated changes in NHS structures;
- processes for managing costs and achieving value for money during a period of significant inflationary pressures;
- the governance arrangements relating to the new joint management arrangements with North Lincolnshire Council and Lincolnshire County

Council, and impact on Public Health service delivery and capacity because of Covid-19);
- governance arrangements related to the Council's role as the accountable body for the Humber Freeport;
- workforce development and organisational capacity;
- asset rationalisation;
- housing related issues; and
- the increasing requirement for the mandatory certification of grants.

2.8   The proposed audit plan is summarised in the table below. It shows the resources provisionally allocated to each of the main areas of the internal audit activity. As of 30 March 2022, the section relating to strategic risk/ operational risk/ governance is subject to further development subject to the following which could impact of audit priorities:
- the issue of the Commissioner's report following his review of Children's Services (expected May 2022);
- the outcome of the Special Education Needs and Disabilities (SEND)- expected May 2022;
- confirmation of the audit arrangements relating to shared management arrangements for Public Health;
- the timetable for the proposed abolition of NELCCG (and thus the "Union" in its current form) which could impact on the NELC plan in relation to Adult Social Care audits-   the plan has currently been prepared on the basis that the reporting of Adult Social Care audits will be transferred to the Council's audit committee from July 2022; and
- confirmation of audit requirements related to the Council's role as the accountable body for the Humber Freeport and any potential funding related to this role.

We will circulate an updated plan, including a breakdown of the planned audits to be covered under this heading once complete.

Area	Planned days	
Strategic risk/ operational risk/ governance	400	A risk-based programme of audit reviews to provide assurance on the Council's governance framework, as well as the arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations
Financial systems	135	Providing assurance on the design and operation of the fundamental financial systems, including on a cyclical basis those systems which feed into them. Our 2022/23 work will particularly focus on providing assurance on the new general ledger, debtors, creditors, and budgetary control systems.
ICT	45	Providing assurance on the effectiveness of the Council's approach to ICT and Information governance, and key ICT 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.
Schools	10	Provide assurance on the control environment within maintained schools via a cyclical programme of schools' audits
Grant Certification	60	Mandatory certification of grant claims. The time required for this element of audit activity has increased in recent years due to a greater number of certifications requested by central government departments
Advisory	50	Providing advice and support on governance and internal control matters
Follow up	40	Follow up of previous actions
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. Includes co-ordination of the Council's response to the National Fraud Initiative (NFI)
Management time	75	Includes audit planning, monitoring, liaison with the Audit Committee and senior management
Contingency	20	
Total	920	

2.9 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 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 sufficient assurance.
- where issues arise during a planned audit then extra resource may be required to obtain sufficient assurance and /or obtain an understanding of the underlying control issues; and
- potential reprioritisation of the plan due to a greater level of uncompleted audit work carried forward from the previous year than anticipated, or changes in staffing levels during the year due to leavers or long-term sickness absence.

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

2.10 The Audit Charter describes how the Audit Team will conduct itself when delivering the plan, and the quality assurance processes which underpin the quality of its work. It will continue to develop as a team by providing training and development programmes for team members and keeping them aware of developments in local government (both locally and nationally), and audit practice. The team will also continue to develop and enhance its approach to data analytics.

3   RESOURCES TO DELIVER THE AUDIT PLAN

3.1   The standards require the Head of Audit and Assurance 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, and to provide a reliable year-end audit opinion. This conclusion is due an assessment of resources available to the team as of 30 March 2022 considering annual leave, training, non-audit time, the availability of additional ICT audit specialist support. 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.

3.3 Resourcing the plan, however, remains a risk, and in response we will monitor the delivery of the plan monthly and will reprioritise the audit programme on a risk basis should issues arise regarding the level of resources available. In particular the resources required to deliver the audit plan maybe subject to further review depending on the outcome of the areas of the plan subject to further confirmation on Paragraph 2.8.

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. 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. The opinion will also take account of other sources of intelligence, as appropriate, such as the outcome of inspections or other relevant forms of third-party assurance. 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

.

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 Head of Audit and Assurance carries out a detailed risk assessment to prioritise audit work
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 plan demonstrates the extent to which it links in with organisational objectives and priorities, including reference to the Audit Charter, which was updated in March 2022, whilst paragraphs 2.9 and 2.10 reflects how the plan in particular, and the audit service in general, will be delivered.
The risk-based plan must explain how Internal Audit's resource requirements have been assessed. (PSIAS 2030 public sector requirement)	Considered in Section 3 of this report
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 Audit Team carries out a detailed risk assessment to prioritise the work to be included in the audit plan. In determining priorities discussions are held with the Senior Leadership Team, Directors, Assistant Directors 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

Likelihood of control failure

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.
- Identified in Director Assurance Statements as a potential area for development.
- Weaknesses identified by external inspectorates which required the Council to take action.

Impact on the control environment

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.

	Brief outline	Leadership Team Member	Original days
Delivery of strategic outcomes and good governance	**A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations**		**400**
ASC - preparedness for changes Levy act	Assurance that there is progression to charging that complies with revised guidance and market sustainability and cost of care is considered	Adults	
ASC direct payments	Compliance testing on pre paid cards processes recently implemented	Adults	

Delivery of strategic outcomes and good governance	**A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations**		**400**
Asset Management	Assurance on the Council's approach to asset management and asset ratiionalisation	Environment, Economy and Resources	
Assurance frameworks - preparedness for CQC inspections	Assurance that requirements of the CQC are being built into assurance frameworks	Adults	
Bereavement Services projects	Assurance on the delivery of expanded services and integration with existing services	Environment, Economy and Resources	

Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations		400
Better Care fund	Assurance that there is compliance with revised Better Care Fund policy framework which aims to build on progress during the COVID-19 pandemic, strengthening the integration of commissioning and delivery of services and delivering person-centred care, as well as continuing to support system recovery from the pandemic.	Adults	
Car Parking	Assurance on the delivery of the car parking strategy, TROs, income collection and enforcement.	Environment, Economy and Resources	
Case Management - Adult Social Care	Assurance that the process for needs assessment, support planning through to provision of care meets care act requirements and is evolving to meet reforms	Adults	

Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations		400
Children's Homes	Assurance on the processes in place to ensure children's homes are operating in accordance with legislation and local policy	Children's Services	
Community Engagement and working with the voluntary sector	Provide assurance on the effectiveness of the council's arrangements for working with the voluntary and community sector, including consultation with the community	Assistant Chief Executive	
Complaints	Provide assurance on the effectiveness of the Council's complaints arrangements, including comparison with LGO good practice		

Delivery of strategic outcomes and good governance	**A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations**		**400**
Concessionary fares & Public Transport Policy	Assurance on the governance and delivery of the Public Transport Policy, Bus Strategy and concessionary fares, including the use of external funding	Environment, Economy and Resources	
Council Plan	Building on work carried out in 2021/22 provide assurance on the performance management and data quality systems underpinning the delivery of the Council Plan	Environment, Economy and Resources	

Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations		400
Decision records	Assurance on the Council's approach to the recording of Member and officer key decisions, and the monitoring of the implementation of those decisions	Environment, Economy and Resources	
Early Help and Prevention	Assurance that there are effective approaches to the prompt identification of families in need of universal support and delivery of support effective in reducing the need for more targeted specialist support. Emphasis on effectiveness of approach and the supporting family changes for obtaining grant funding to reinvest in prevention	Children's Services	

Delivery of strategic outcomes and good governance	**A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations**		**400**
Environmental Strategy - delivery	Assurance for the delivery of the Council's green agenda, including the carbon reduction programme and the natural assets plan.	Environment, Economy and Resources	
Fostering and Special Guardianship	Assurance on processes for recruitment of foster carers. The process and policy for care arrangement orders to permanency via SGO	Children's Services	
Freeport	Provide assurance that he Council s effectively carrying out its role as the accountable body for the Humber Freeport	Environment, Economy and Resources	

Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations		400
Grimsby Town Centre major developments	Assurance on the governance arrangements and delivery of the Grimsby Town Centre master plan	Environment, Economy and Resources	
Growing the Economy - delivery	Assurance for the delivery of the Council's economic strategy	Environment, Economy and Resources	
Health and Equality	Assurance on the implementation on the Council's public health service plan for the improvement of health and equality	Public Health	
Home Choice Lincs	In a joint audit with NLC provide assurance on the effectiveness of arrangements in relation to the maintenance of the housing register via Home Choice Lincs	Environment, Economy and Resources	

Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations		400
Housing Enforcement	Assurance on the arrangements for ensuring housing stock meets decent standards under legislation and long term empty homes are brought back into use	Environment, Economy and Resources	
Housing Related Support	Assurance on arrangements for assessing needs/eligibility and providing support to enable independent living	Environment, Economy and Resources	
Integrated Care - Place partnership	Building on work carried out in 2021/22 assurance that the revised partnership arrangements are evolving in line with guidance	Adults	

Delivery of strategic outcomes and good governance	**A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations**		**400**
Integrated care record	Assurance on the progression to a new model	Adults	
Integrated Resort Service	Assurance on the management and operation of the Tourist Information Centre and Beach Safety, following amalgamation	Environment, Economy and Resources	
Leisure & Libraries	Assurance on the arrangements for the provision of leisure and library services, including compliance with legal responsibilities and contribution to strategic outcomes	Environment, Economy and Resources	

Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations		400
Liberty protection safeguards	Assurance on transitions to revised in accordance with the Act and revised Codes	Adults	
Licensing	Assurance on arrangements for meeting statutory responsibilities and procedures for income collection	Environment, Economy and Resources	
People & Culture Assurance	As part of a cyclical programme prvoviding assurance on aspects HR proceses. Potential areas for 2022/23 include leavers, casuals and agency staff	Environment, Economy and Resources	
Planning for school places	A strategic overview of the Assurance on the processes for ensuring demographic data is being used to accurately foresee future demand and plan for sufficient places to be available	Children's Services	

Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations		400
Project management	Carry out an overview, including intelligence from other planned work where relevant, of the development of the Council's project management arrangements	Environment, Economy and Resources	
Project Management Office	Review the operation of project office to ensure it effectively manages major regeneration projects followings it transfer from Equans to the council	Environment, Economy and Resources	
Public Health joint arrangements	Review the operation of the ENGIE project office to ensure it effectively manages projects on behalf of the Council	Public Health	
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 Services	

			400
Delivery of strategic outcomes and good governance	**A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations**		
Recruitment, retention and workforce development (children's)	Assurance on the systems for ensuring sufficient levels of appropriately levels of qualified staff and the approach to developing a sustainable workforce	Environment, Economy and Resources	
Role of Principal Social Worker (Children's)	Assurance on the effectiveness of role in leading good practice, training and support of social workers, feeding into overall children's assurance processes	Children's Services	
Role of LADO	Provide assurance on the permanent recruitment to post and thereafter effectiveness of policy and procedure and compliance with both	Childrens Services	
Safeguarding	Assurance on the effectiveness of partnership arrangements - further scope to be determined	Childrens Services	

Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations		400
Sexual Health Services	Assurance on the governance arrangements relating to the delivery of health improvement outcomes for sexual health	Public Health	
Skills - governance arrangements	Assurance that the Council is working collaboratively and with its partners to develop the skills base of the local population to meet the projected job/opportunity/growth. There will be	Environment, Economy and Resources	
Sufficiency of care	Assurance that sufficient care types to meet needs set out in social care reforms are in place or are being planned for. Linkage with housing in decisions of care	Adults	
Value for Money	Assurance on processes for the prompt and accurate compilation of VFM assessment and appropriate challenge on evidence	Environment, Economy and Resources	

Delivery of strategic outcomes and good governance	**A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations**		**400**
Waste – CRC sites	Assurance that sites are accepting appropriate types of waste from the right people and the risk of fraud is minimised. H & S requirements are followed	Environment, Economy and Resources	
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. This will include providing assurance, where applicable, on the development of controls to be included in the new financial system scheduled to be implemented in April 2022**	**Director of Environment, Economy and Resources**	**135**

Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations		400
ICT	Providing assurance on the effectiveness of the Council's approach to ICT and Information governance, and key ICT systems. Areas for audit coverage in 2021/22 include cyber crime, agile working, the cloud, and disaster recovery	Environment, Economy and Resources	45
Procurement and Contract Management	Providing assurance on the Council's procurement and contract management processes, including reviews of a sample of key procurement exercises	Director of Environment, Economy and Resources	25
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

Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations		400
Follow up	Follow up of previous actions via following up specific reports and sending reminders to managers about their outstanding actions, and receiving their responses		40
Schools	Provide assurance on the control environment within maintained schools based upon a cyclical programme of schools audits	Director of Children and Families	10
Advisory work	Providing advice and support on governance and internal control matters		50
Grants	Mandatory certification of grant claims, including COVID-19 related grants		60
Audit Management			75
Contingency			20
Total			920