



## **BUCKINGHAMSHIRE COUNCIL**

### **Business Assurance Update**

### **Progress against the Internal Audit Plan 2022/23**

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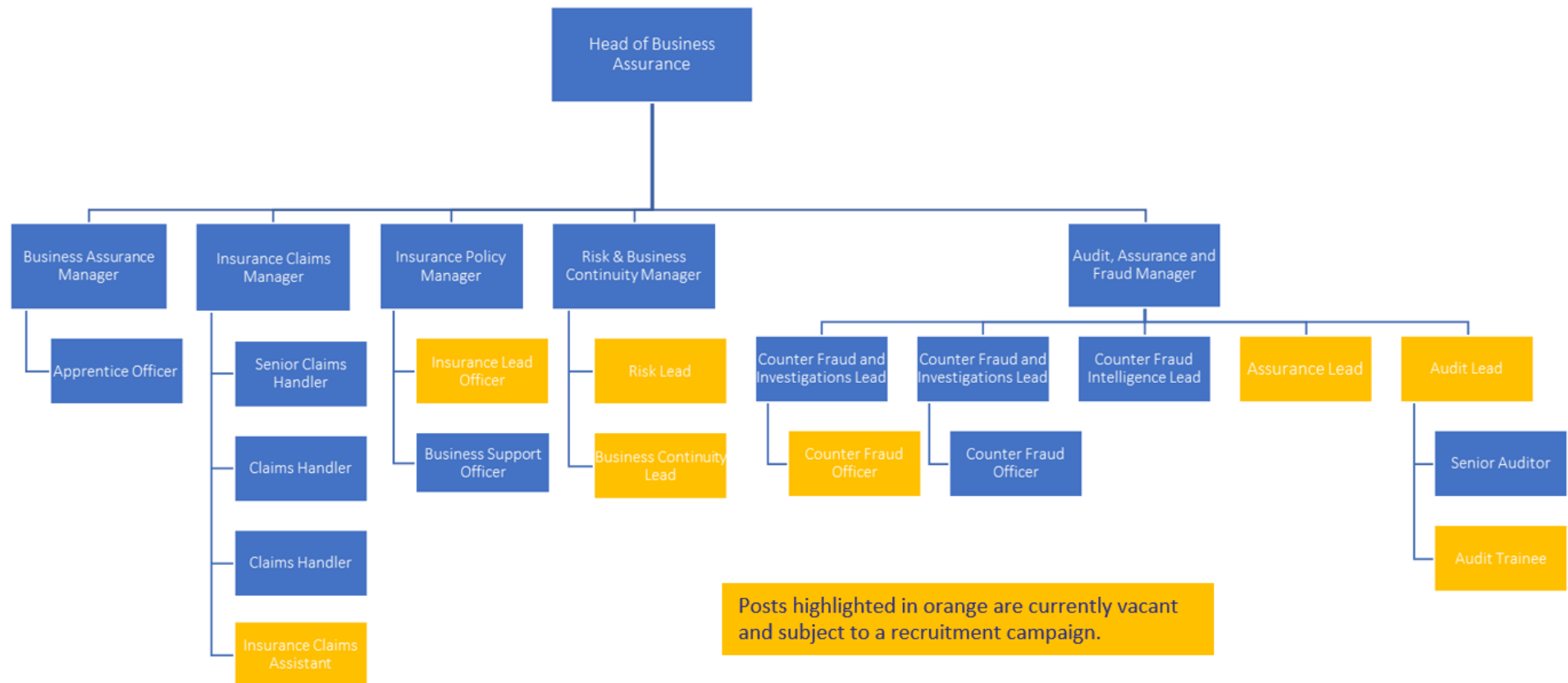
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## **1. Introduction**

- 1.1 The Business Assurance Team is responsible for delivering the Council's Risk Management, Assurance, Internal Audit, Counter Fraud, Insurance services and most recently Business Continuity. The team operates under the Service Director for Legal and Democratic Services within the Deputy Chief Executive Directorate. The team continues to work towards implementing the Council's Assurance and Risk Strategy through delivery of work programmes which include; assurance reviews of the Council's financial and operational systems, computer audit reviews, corporate and social housing fraud investigations, fraud awareness, corporate governance and risk management reviews, and compliance reviews to check adherence to policies, procedures and systems.
- 1.2 This report outlines the work carried out by the Business Assurance Team for quarters two and three of 2022/23. The Internal Audit, Risk Management, Counter Fraud and Assurance work plans were produced with reference to the Strategic and Directorate Risk Registers and are prepared using a risk-based methodology. The plans were also informed through discussions with the Senior Leadership Teams for each Directorate, Heads of Finance, Section 151 Officer and the Deputy Chief Executive (Monitoring Officer). Plans are reviewed quarterly in conjunction with Strategic and Directorate Risk Registers and presented to the Audit Board for consideration and comment prior to being reported to this committee.
- 1.3 The Business Assurance work plans continue to be dynamic in nature as they remain flexible and evolve throughout the year to reflect; the changing risks faced by the Council, the maturity of the assurance framework and to meet the needs of unplanned demands, especially in the context of the response to and recovery from the Covid-19 pandemic; and other emerging priorities. Quarterly updates on Business Assurance activities have been presented to each directorate leadership team providing them with an overview of the Internal Audit activities including progress on implementation of audit actions; and a risk management update on escalated risks with status of risk reviews.

## 2. Resources

2.1 Following the Service Transformation Review which was undertaken as part of the Better Buckinghamshire Programme, a new Business Assurance structure was developed and went 'live' from 1<sup>st</sup> November (see below). We continue to resource work plans with a mix of in-house staff and a partnership arrangement with the APEX London Audit Framework. This arrangement enables us to request specialist resource such as IT auditors and contract auditors, whilst allowing for a flexible approach that enables us to respond swiftly to urgent requests for resource such as for investigations.



### **3 Risk Management**

- 3.1 The Corporate Risk Management Lead returned from maternity leave in September and has continued to work on embedding risk management across Council with all Directorates ensuring that risks are identified and uploaded onto Pentana, the corporate risk management system in a timely manner. Work continue to review risks with services to ensure that the magnitude of risks is understood and that there are appropriate internal controls and/or actions undertaken to mitigate risks and address some of the risk gaps identified.
- 3.2 This quarter the Business Assurance team will be working with services to gain greater visibility of how programme and project risks are being captured and escalated across the directorates. There will be greater focus on ensuring that programme and project leads have received their risk management training and are aware of how to capture and monitor their identified risks. The last meeting of the Risk Management Group was held on 7 November 2022, an update on this meeting will be provided in a separate report.
- 3.3 The Business Continuity Management (BCM) function is now being delivered alongside the Risk Management function, and work has commenced with the services to review and refresh their business continuity plans. The team have established a good partnering relationship with the Resilience Team and will continue this link going forward. A regular assurance reporting on BCM will be included in the Business Assurance Strategy update for the next committee meeting.

### **4. Internal Audit**

- 4.1 The Internal Audit Function, supported by Mazars (through the APEX London Audit Framework) has been progressing with the delivery of the approved 2022/23 audit assignments. Since the last Audit and Governance Committee meeting in September, the team have finalised six reports (three were carry-forward audits from FY21/22), six audits are at the fieldwork stage, 15 engagements are being scoped with fieldwork commencing in December and three grant certifications have been completed. From the approved plan, there is one 'new' audit from Children's Service which has been requested by the Corporate Director; and there is one audit engagement that we have recommended for deferment: Teachers Pension Audit. Teachers Pensions are in the process of moving all employers over to the new reporting system. This incorporates

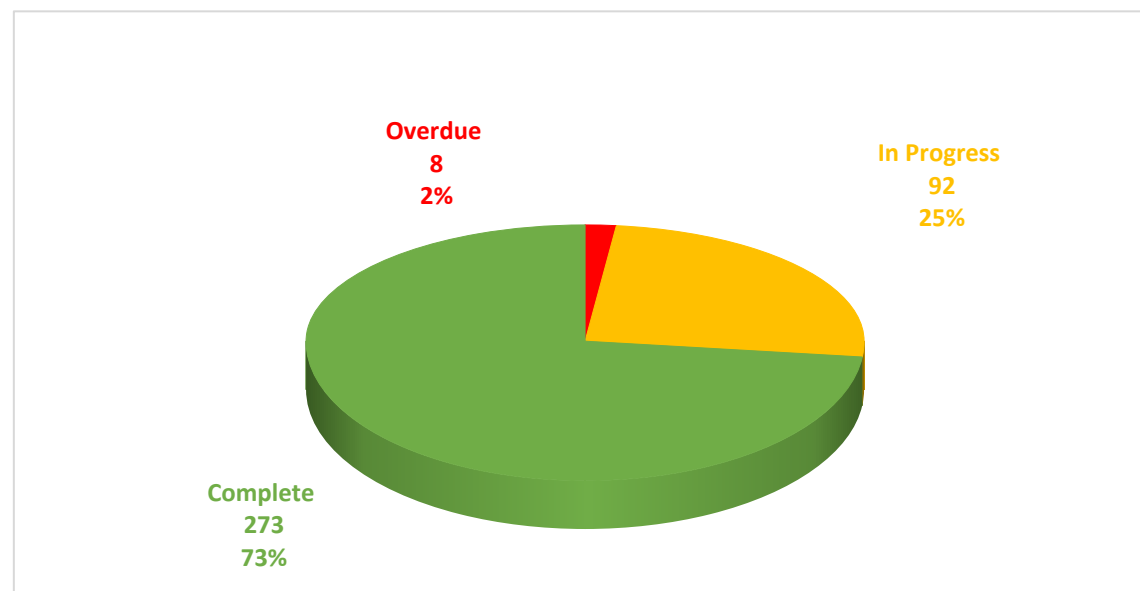
three existing processes into one which will eventually make submissions more accurate and help reduce the risk of incorrect variances between service and contribution data. The deadline for this should have been April 2022, but as Local Authorities went into discussions with their payroll providers it became more apparent that the complexities of the new Guidance were proving difficult to put into practice, due to this Teachers Pensions removed the deadline and is liaising with each authority to help resolve the issues. Buckinghamshire Council were not prepared to “go live” with the new system until our provider SAP (financial system) could guarantee a report which worked with little manual intervention. This is on-going and the plan is to move across to the new reporting system from January 2023. For these reasons we propose that the audit be undertaken as part of the FY2023/24 audit plan – see yellow highlight in Appendix 1 for changes to the Internal Audit Plan.

- 4.2 Through review of financial reports, complaints, Ofsted results and quarterly consultation with the Schools Improvement Team and Schools Finance; a School’s Audit Programme has been developed which has identified six schools to be subject to an audit this year. In order to identify the schools to be audited, each maintained school was risk assessed and those with a high ‘RAG’ rating are selected for an audit. The scope for the audit visits will be standard across all the schools and will review the following key risk areas; Governance and Leadership, Financial Management, Procurement, Income, Human Resources and Payroll, Business Continuity and Health and Safety.

An audit of William Harding School was conducted during quarter one, however there have been delays in finalising the report due to a number of reasons such as the school holidays (summer and half-term) further compounded by the large IT infrastructure change and key finance deadlines that the school must meet in October. We continue to liaise with the Head Teacher and a completion date has been agreed that we are working towards.

- 4.4 Using the audit tool, ‘Pentana’, Internal Audit have been monitoring implementation of audit actions. Follow-up of management actions is a continuous task that is undertaken by the auditors alongside their assigned audit engagements. The chart below provides a summary on the implementation status of the audit actions:

### Summary Status of Management Actions



4.5 Progress against implementing audit actions is reported to each of the Directorate leadership team meetings on a regular basis, and outstanding audit actions were reported to the Corporate Management Team (CMT) on 10 November 2022. There are only eight out of 373 (2%) audit management action which are overdue for implementation. Of the nine actions:

- Two are held within Resources and are finance related actions, and
- Six actions are owned by Children's Services and are all related to SEND Service.

- 4.6 The Audit Board, chaired by the Service Director of Finance (S151), reviewed progress against the Business Assurance Strategy, in particular delivery of the Internal Audit Plan at a meeting held on 14 November 2022. Appendix 1 shows the current progress updated against the Internal Audit Plan.

## 5. Business Assurance

- 5.1 **Covid Grants:** The Business Assurance Team continue to progress with the COVID grant assurance as the requirements from central government for returns, reconciliations and pre/post assurance checks continue. The team liaise with the services and support in the collation of the required returns, reconciliations and certification where required. Since the last update to this committee three returns have been completed in line with guidelines and agreed deadlines. One grant reconciliation return is currently in progress and one post- payment assurance return is being completed.
- 5.2 **Revenues and Benefits System Implementation:** During quarters two and three, the team provided assurance on the Revenues and Benefits System Northgate. The objective for this review was to provide assurance on whether data migration from legacy systems (South Bucks and Chiltern) into Northgate and Info@Work is completed accurately and on time. AVDC and WDC migration assurance activity was undertaken in phase one, as such the same approach was taken for this implementation phase. This work included reviewing data from all affected legacy systems following each migration and their reconciliation against data in the systems being implemented. The review was intended to provide confidence that all data was successfully migrated on time and with no integrity issues to mitigate the risk of data in the new systems being missing or incorrect ahead of Go-Live. Assurance outputs were summarised on completion of each task to ensure that any weaknesses or gaps are addresses in a timely manner. Continuous assurance was provided, such that issues identified are timely reported and rectified.
- 5.3 **Better Buckinghamshire Programme Assurance:** As part of the Better Buckinghamshire Programme (“the programme”), Services will be reviewed and restructured to identify the optimum model of delivery. The programme will seek to drive innovation in services designed, harness the opportunities of technology, and improve the customer experience.



This review will provide assurance over the key organisational design principles of the programme with focus on Legal Services, Customer Service Centre, Highways & Technical Services and Economic Growth & Regeneration Services. Through deep dives of these four services who are currently at the improvement phase of the transformation the team will:

- Hold interviews with selected programme leaders from across the teams to identify status against original plan.
- Conduct a document review to determine the current status of the programme for each service against the expected timeline, this includes any key deliverable post service structure go-live.
- Review the Business Cases and evaluate the alignment of the approved service model to against the current structures. This will include (but not limited to):
  - The vision, purpose and offer.
  - Management structure and proposed roles.
- Review the service improvement plans and evaluate the progress being made to implement required actions and the monitoring arrangements in place to ensure that progress is being made. Ensure the improvement plans is centered around providing an effective, efficient offering that delivers a customer-focused service, and makes effective use of data and IT systems in service delivery.
- Determine if there is a mechanism to monitor and identify change programmes within the service that impact that initial design model per the service review. Assess how these changes are reported and signed off before implementation.
- Establish if/ how challenges or issues being faced by the service following the restructure are being reported and monitored. Evaluate adequacy of current operating model in light of any challenges/ issues and determine if the approved model is the optimal structure for the service.
- Evaluate the efficiencies and savings to be delivered by the service as identified in the business case and establish how these will

be realised, what monitoring arrangements are in place and if the required savings are included within the service budget.

- Provide recommendations to improve project delivery, governance and risk mitigation in line with the principles of the programme.

## 6 Counter Fraud

6.1 The Business Assurance Team has been working closely with the Revenues and Benefits Teams to investigate any potentially fraudulent Business Rate Grant Claims.

Business Rate Grant applications referred to Business Assurance	49 (0 this month)
Additional Restrictive/Restart Grant applications referred to Business assurance	56 (0 this month)
Number failed risk assessment (deemed to be low risk and so not investigated, or closed after initial investigation)	33
Number investigated (BRG and ARG) to date	49
Number of potential prosecution claims	10
Number of prosecution files being prepared for legal services as of 1 September 2022.	5  One case is currently awaiting a trial (which was scheduled for w/c 26 September 2022 – awaiting court relisting), one case was sentenced and received a £21k fine in January 2022. A further case was heard in Court on 8 August 2022, the defendant pleaded not guilty and so the case will go to trial in January 2023. Two other cases have prosecution files currently being prepared.

### Other cases currently under investigation are as follows:

- Council Tax Reduction cases received this month – four; and currently investigating 12 in total.
- Single Person Discount cases received this month – three; and currently investigating eight in total.

- Blue Badge cases received this month one; currently investigating one in total.
- Disabled Facilities Grant received this month – zero; referrals closed this month – two, currently investigating zero in total
- Housing Fraud cases received this month - two, currently investigating ten in total.
- Planning application fraud cases received this month - one, currently investigating zero.
- Insurance case received this month – zero, currently investigating one.
- School admissions cases received this month - zero, currently investigating one.
- Adult Social Care cases received this month - zero, currently investigating one.
- Council Tax liability cases received this month – zero, investigating one.
- Identity fraud cases received this month – zero, investigating zero.
- Omicron Grant cases received this month – zero, investigating three in total.
- Phishing scams or attempts this month: zero
- Direct payment cases received this month – zero, investigating one.
- Credit card misuse case received this month – zero, investigating zero.
- Building Control case received this month – zero, investigating zero.
- Requests for information: one.
- Several early morning visits have been completed with different Registered Housing Providers recently – namely Paradigm, Fairhive (previously Vale of Aylesbury), and Thrive Homes, to assist with reports of housing fraud, forging stronger links with the housing providers in the area. Furthermore, a newly formed Tenancy Fraud Forum was held on 14 September at the Wycombe office. It was attended by Housing providers and Local Authorities - this was arranged in partnership with Hertfordshire and Oxfordshire Councils.

## Appendix 1 - Summary of Internal Audit Activity

Corporate				
Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	
Cross-cutting	Assurance Framework	Develop a means of identify and mapping the main source of assurance across the Council and coordinating them to best effect.	N/A	
	Covid-19 Pre and Post Payment Assurance Plan	Undertake require assurance reviews and returns in line with government requirements.	N/A	
	Grants	Undertake grant certification in line with grant conditions	N/A	
Deputy Chief Executive				
Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
Policy & Communications	GDPR	Deferred from 21/22 plan. To ensure that the Council is compliant with GDPR requirements. To ensure that there is adequate process for the identification, review and reporting of a personal data breach.	HIGH	Fieldwork in-progress
Policy & Communications	Complaints	Deferred from 21/22 plan. To ensure that there are robust and effective systems are in place for the complete, accurate and timely recording, processing, and acknowledging of complaints. Including effective monitoring framework, which delivers accurate, timely and relevant information for management review.	HIGH	Completed
Legal & Dem Services	Legal Processes	Deferred from 21/22 plan. To ensure that there are adequate arrangements in place for the services to engage with the legal team, cases are recorded, monitored and costs tracked appropriately.	LOW	Not started
Policy & Communications	Community Boards	Deferred from 21/22 plan. To evaluate the governance arrangements, risk management and financial management is adequate, transparent and board objectives are monitored and reported on.	HIGH	Fieldwork in-progress
Policy & Communications	Devolution	Deferred from 21/22 plan. To evaluate the processes and procedures in place to ensure an effective transfer of services and assets to town and parish councils in line with the approved policy.	LOW	Not started
Service Improvement	Corporate Performance Framework	To assess the adequacy of the Council’s performance and reporting arrangements.	LOW	Not started
Service Improvement	Helping Hand Programme Assurance	Evaluate the delivery of the programme and ensure that objectives are met, risks are adequately managed and value for money is evident.	MEDIUM	Not started
Service Improvement	Better Buckinghamshire Programme Assurance	Ensure that the programme is effectively managed to deliver set objective in a timely manner and within budget.	MEDIUM	Fieldwork in-progress

Adults & Health				
Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
Integrated Commissioning	Direct Payments	Audit deferred from 20/21 & 21/22 audit plan End to end process reviewing adequacy and effectiveness of controls in place.	HIGH	Audit scoping in-progress
Adult Social Care	Continuing Health Care:	End to end process review evaluating arrangements in place with the CCG (includes client assessment/ eligibility and financial management). This will be scheduled following the peer review by LGA.	HIGH	Audit scoping in-progress
Adult Social Care	Seeleys Establishment Audit	Review of compliance with practice and set process and manuals. Work to be undertaken ahead of next CQC inspection to demonstrate progress against the improvement plan	MEDIUM	Audit scoping in-progress
Integrated Commissioning	Disability Facilities Grant	Grant verification in line with the terms and conditions.	N/A	Not started
Integrated Commissioning	Commissioning and Financial Management of Spot Contracts	End to end process reviewing adequacy and effectiveness of controls in place.	HIGH	Audit scoping in-progress
Integrated Commissioning	E-brokerage	End to end process reviewing adequacy and effectiveness of controls in place.	MEDIUM	Not started
Public Health	Joint Strategic Assessment.	Focus of review to be agreed with the service	TBC	Not started
Finance	A&H Debt Recovery (Unsecured Debt)	As debt recovery was paused during the pandemic and the debt recovery process has been moved to Finance Operations team, the audit will be reviewing adequacy and effectiveness of controls	MEDIUM	HIGH
Children's Services				
Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
Education	Schools Thematic Review	Review of key controls for sample of schools selected per the risk assessment.	HIGH	Fieldwork in-progress
Social Care	Direct Payments (including clawbacks)	End to end process reviewing adequacy and effectiveness of controls in place	HIGH	Audit scoping in-progress
Social Care	Placement and Panel Decisions	There is an increase in spend within placements and assurance is required that controls are adequate. Requested by the Corporate Director.	HIGH	Not started
Education	SEND Ofsted Improvement Plan Assurance	Evaluate the completeness adequacy of the improvement plan against the findings raised in the Ofsted report.	MEDIUM	Not started
Social Care	Social Care Ofsted Improvement Plan Assurance	Evaluate the completeness adequacy of the improvement plan against the findings raised in the Ofsted report.	MEDIUM	Completed
Education	SEND Process review – Focused on ECCOH	End to end review of processes and evaluation of controls to identify inefficiencies in process and improvements to data quality.	HIGH	Not started
Social Care	Section 17 Payments	End to end process reviewing adequacy and effectiveness of controls in place.	MEDIUM	Audit scoping in-progress
Social Care	Supported Families Programme	Grant Verification	N/A	On-going

<b>Education</b>	<b>Related Party Transaction Assurance (SFVS)</b>	verification work in line with DfE guidance	<b>N/A</b>	Not started
<b>Communities</b>				
<b>Service</b>	<b>Audit Title/ Activity</b>	<b>Objectives/Risk/Concerns</b>	<b>RAG Per Model</b>	<b>Status Update</b>
<b>Highways &amp; Technical Services</b>	<b>Parking On/Off Street</b>	End to end review of processes and evaluation of controls on the new system.	<b>HIGH</b>	<b>Fieldwork in-progress</b>
<b>Transport Services</b>	<b>Home to School Transport</b>	End to end review of processes and evaluation of controls on the new system.	<b>HIGH</b>	<b>Audit scoping in-progress</b>
<b>Neighbourhood Services</b>	<b>Household Recycling Centres</b>	New contract in place, review of processes at the HRC; and contract management with new contractor.	<b>MEDIUM</b>	Not started
<b>Neighbourhood Services</b>	<b>Business Licenses and Permits – Process review</b>	End to end review of processes and evaluation of controls on the new system.	<b>LOW</b>	Not started
<b>Neighbourhood Services</b>	<b>Waste Management</b>	End to end review of processes and evaluation of controls on the new system.	<b>HIGH</b>	Not started
<b>Culture, Sports &amp; Leisure</b>	<b>Higginson Park</b>	Financial Controls Audit	<b>LOW</b>	<b>Audit scoping in-progress</b>
<b>Culture, Sports &amp; Leisure</b>	<b>Farnham Park</b>	Financial Controls Audit	<b>LOW</b>	<b>Audit scoping in-progress</b>
<b>Highways &amp; Technical Services</b>	<b>New Highways Contract Assurance</b>	Provide assurance on the processes being proposed for the new contract arrangement	<b>HIGH</b>	<b>Audit scoping in-progress</b>
<b>Planning, Growth &amp; Sustainability</b>				
<b>Service</b>	<b>Audit Title/ Activity</b>	<b>Objectives/Risk/Concerns</b>	<b>RAG Per Model</b>	<b>Status Update</b>
<b>Housing &amp; Regulatory Services</b>	<b>Enforcement (Housing)</b>	Audit deferred from 21/22 audit plan. End to end process reviewing adequacy and effectiveness of controls in place.	<b>MEDIUM</b>	Not started
<b>Housing &amp; Regulatory Services</b>	<b>Homelessness and Temporary Accommodation</b>	Audit deferred from 20/21 & 21/22 audit plan, merged with Temporary Accommodation audit. This area has not been looked at before and it's a high-profile area in terms of the significant financial spend and reputational risk resulting from housing people in temporary and emergency accommodation for lengthy periods	<b>HIGH</b>	<b>Fieldwork in-progress</b>
<b>Planning &amp; Environment</b>	<b>Building Control</b>	Audit deferred from 20/21 & 21/22 audit plan End to end process reviewing including finance, regulatory compliance and performance.	<b>MEDIUM</b>	Not started
<b>Property &amp; Assets</b>	<b>Property Maintenance</b>	Audit deferred from 20/21 & 21/22 audit plan End to end process reviewing adequacy and effectiveness of controls in place.	<b>HIGH</b>	Not started
<b>Property &amp; Assets</b>	<b>Property – Reactive Works</b>	Audit deferred from 20/21 & 21/22 audit plan End to end process reviewing adequacy and effectiveness of controls in place.	<b>HIGH</b>	Not started

<b>Housing &amp; Regulatory Services</b>	<b>Disability Facilities Grant (Use of the funding)</b>	Audit deferred from 20/21 & 21/22 audit plan. Review the process for commissioning housing adaptations and the use of the DFG fund. To include review of contractors used, VfM.	<b>MEDIUM</b>	Not started
<b>LEP</b>	<b>LEP &amp; BBF Assurance</b>	Evaluation of key financial controls	<b>MEDIUM</b>	Not started
<b>Strategic Transport &amp; Infrastructure</b>	<b>Project Assurance</b>	Strategic Transport & Infrastructure review of project management controls include reporting and escalation arrangements in place within the service.	<b>HIGH</b>	<b>Completed</b>
<b>Finance</b>	<b>K2 Systems Audit</b>	Large volume and value of transactions processed; therefore an evaluation of key controls will be undertaken.	<b>HIGH</b>	Not started
<b>Resources</b>				
<b>Service</b>	<b>Audit Title/ Activity</b>	<b>Objectives/Risk/Concerns</b>	<b>RAG Per Model</b>	<b>Status Update</b>
<b>Business Operations</b>	<b>Blue Badges, Administration and Enforcement</b>	To ensure that badges are only issued to residents who satisfy one or more of the eligibility criteria (as updated by the Disabled Persons (Badges for Motor Vehicles) (England) (Amendment) Regulations 2019 (S.I. 2019 No. 891) on 30 August 2019 to include 'hidden' disabilities) set out in the legislation that governs the scheme.	<b>LOW</b>	<b>Audit scoping in-progress</b>
<b>Business Operations</b>	<b>Business Support – Accounts Payable and Accounts Receivables</b>	Review of financial controls and compliance to corporate procedures.	<b>HIGH</b>	<b>Audit scoping in-progress</b>
<b>Business Operations</b>	<b>Shop4Support</b>	End to end sales process review	<b>MEDIUM</b>	Not started
<b>HR &amp; OD</b>	<b>Teachers Pensions – new system in place</b>	<b>New system in place, review process and controls in place</b>	<b>MEDIUM</b>	<b>Defer to 2023/24</b>
<b>HR &amp; OD</b>	<b>Payroll Follow-up</b>	Ensure that the actions from the 2021/22 audit have been fully implemented.	<b>MEDIUM</b>	Not started
<b>HR &amp; OD</b>	<b>Learning and Development</b>	To review organisational spend on learning and development to ensure consistency and quality of training.	<b>HIGH</b>	Not started
<b>Finance</b>	<b>Capital Programme</b>	To ensure business cases are adequate, approved and projects on the programme are sufficiently monitored.	<b>HIGH</b>	<b>Audit scoping in-progress</b>
<b>Finance</b>	<b>Procurement Compliance</b>	Ensure that procurement rules are clearly documented and followed in all procurement exercises.	<b>MEDIUM</b>	<b>Audit scoping in-progress</b>
<b>Finance</b>	<b>Year End Assurance - Journals and Accruals</b>	Compliance with financial controls	<b>LOW</b>	Not started
<b>Finance</b>	<b>Pensions</b>	Evaluation of key controls	<b>LOW</b>	Not started
<b>Finance</b>	<b>Completeness and Effectiveness of the Finance Assurance Pack</b>	Evaluation of the adequacy of controls monitoring and assessment on the effectiveness of the assurance pack.	<b>MEDIUM</b>	Not started
<b>Finance</b>	<b>Scheme of Delegation – Financial and Non-Financial delegations</b>	Evaluation of the Scheme of Delegation to ensure that these are understood by all and complied with when making decisions.	<b>MEDIUM</b>	Not started
<b>Finance</b>	<b>Council Tax</b>	Evaluation of key financial controls	<b>HIGH</b>	<b>Audit scoping in-progress</b>

Finance	National Non-domestic Rates	Evaluation of key financial controls	HIGH	Audit scoping in-progress
Finance	Council Tax Reduction Scheme/Housing Benefits	Evaluation of key financial controls	HIGH	Audit scoping in-progress
Finance	Key Financial Systems	Evaluation of key financial controls	MEDIUM	Not started
IT	IT/Infrastructure Resilience – Per Audit Needs Assessment	A number of IT/Infrastructure resilience-related risks feature in the Council's IT Risk Register. The audit will address; consideration of the impact of the pandemic on IT/infrastructure resilience, People, process and technology perspective, including a high-level review of the IT architecture and technology in place.	HIGH	Audit scoping in-progress
IT	Disaster Recovery and Backups – Per Audit Needs Assessment	Disaster recovery was noted as having a residual risk score of 10 in the Council's IT risk register with a fully tested strategy and plan required to provide the Council assurance that full business continuity can be provided. This audit would test controls in regard to backup scope, frequency, offsite location, testing and recovery.	HIGH	Audit scoping in-progress
IT	Change/Patch Management	This audit will consider the following: - Change to infrastructure and applications are governed through a consistent policy/process; - The change process addresses the request, impact, authorisation, testing, deployment of changes; - Comparison with LG peers concerning good change control practice commonly identified; - Patch management is undertaken across the estate in a complete, accurate and timely manner.	HIGH	Audit scoping in-progress
Counter Fraud Plan				
Proactive/ Probity Activity	NFI data matches	Support services with collating the NFI data and determining an approach for prioritising the instances that require investigation.		
	Blue badge abuse	Investigate blue badges that have been in place for long periods and ensure that these are valid.		
	Covid grant recovery	Undertaking post payment assurance and identify and investigate instances of possible false claims		
	Schools	Lessons learnt from 21/22 investigations to be shared with all schools and presented via schools forum.		
	Fraud awareness training	Hold formal sessions to groups across the Council to raise awareness of what the Business Assurance Team's responsibilities are in relation to fraud and counter-fraud, different types of fraud, fraud risks, whistleblowing procedures etc.		
	Internal Communication on Fraud	Send messages across the Council to promote 'good practice' and raise awareness of potential indicators of fraud and staff responsibilities.		
	Policy Reviews	Review and refresh the key fraud policies, including; Anti-Fraud and Corruption Policy.		
Reactive Activity	Assess cases referred via whistleblowing channels and investigate where necessary.			
Continuous Improvement	Embed the case management system			
	Fraud networking and chairing of key networks			
External Clients				No. of Days
BMKFA	Audit plan approved and date for audit delivery agreed with the clients. Plan to be delivered by February 2022 ahead of their external audit.			110
Academies	Audit plans approved and key days for audit delivery agreed with the Academies			30