



BUCKINGHAMSHIRE COUNCIL

Business Assurance Update

Including Progress against the Internal Audit Plan 2022/23

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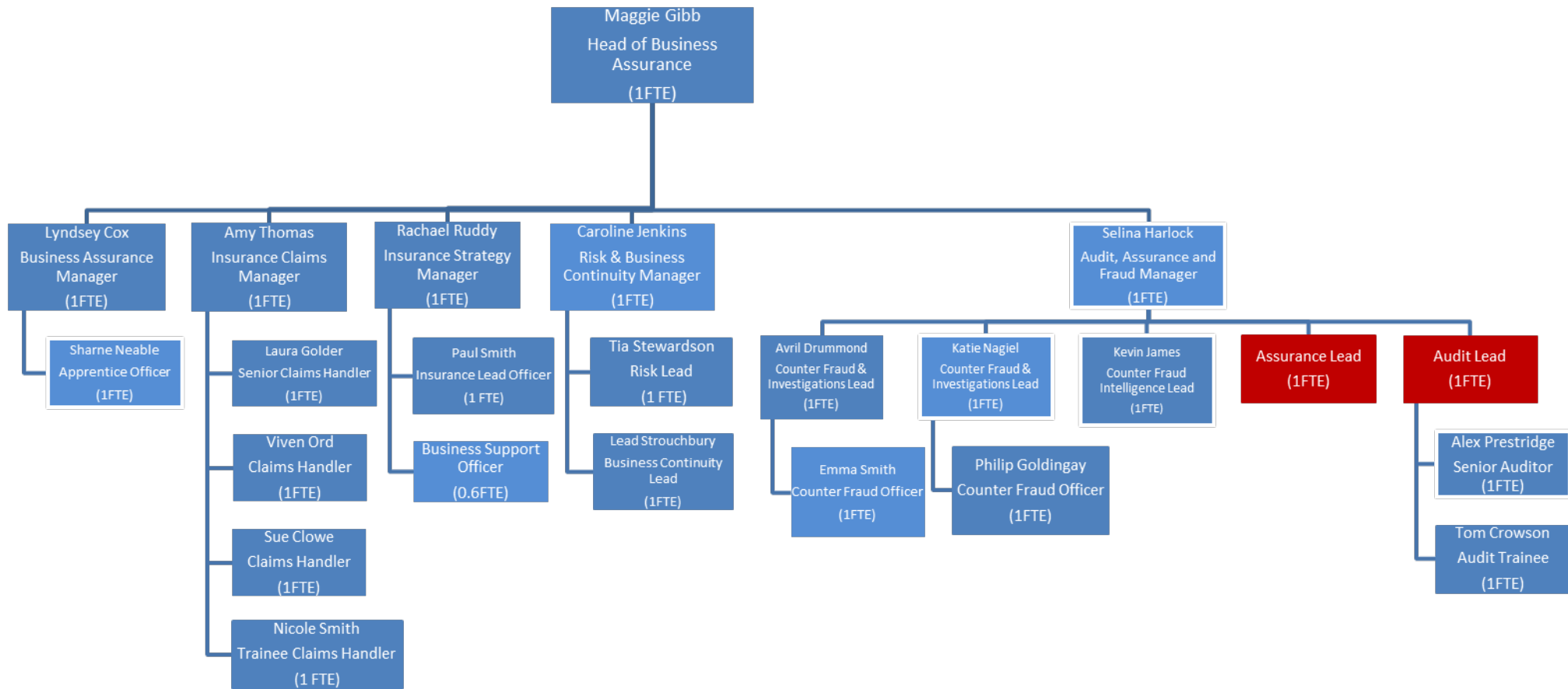
1. Introduction

- 1.2 The Business Assurance Team is responsible for delivering the Council’s Risk Management, Assurance, Internal Audit, Counter Fraud, Insurance and Business Continuity services. The team operates under the Service Director for Legal and Democratic Services within the Deputy Chief Executive Directorate. The team has continued 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 FY 2022/23 to date. 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 and other emerging priorities. Quarterly updates on Business Assurance activities continue to be presented to each directorate leadership team providing them with an overview of the Internal Audit and other assurance 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 The new Business Assurance structure went ‘live’ from 1st 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.

Vacant Post



3. Risk Management

- 3.1 Work has continued 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 as well as horizon scanning and keeping a watching brief on emerging risks. Following the implementation of the new Business Assurance structure and recent recruitment, the new Risk Lead has joined the team Business Assurance and supporting the Risk and Business Continuity Manager to further embed the risk management framework. Deep dive risk reviews across certain service areas have also commenced to reflect changes to teams and ownership of risks following recent Service Reviews and to ensure risks are relevant and current, are updated with realistic target scores, and have internal controls and mitigating actions.

- 3.3 Work has also begun 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.
- 3.4 Following feedback from the recent Medium Term Financial Planning (MTFP) and Budget Scrutiny processes, we currently reviewing the key financial risk process across the organisation, including the reporting to directorate and the Corporate Management Team budget boards. An update on this will be provided to the Risk Management Group meeting on 6 March 2023.
- 3.5 The last meeting of the Risk Management Group was held on 16 December 2022, an update on this meeting will be provided in a separate report. The Risk Management Group are also due to meet on 30 January 2023, and an update from this meeting will be provided to the Audit and Governance committee in March.

4. Business Continuity Management (BCM)

- 4.2 The Business Continuity Management (BCM) function is now being delivered alongside the Risk Management function. Following the implementation of the new Business Assurance structure and recent recruitment, the new BCM Lead will be joining Business Assurance and supporting the Risk and Business Continuity Manager to implement the new Buckinghamshire Council Corporate Resilience Framework & Standards. This is a One Council approach that allows us to have a clear understanding of how the Council responds to an emergency or disruption, both within the organisation and externally. The Council Resilience Group, who provide governance over the Corporate Resilience Framework and Standards, first met in September 2022 and is due to meet again next month. The team have also established a good partnering relationship with the Resilience Team and will continue this link going forward and work has commenced with the services to review and refresh their business continuity plans.
- 4.3 As part of the Buckinghamshire Council Corporate Resilience Framework & Standards and the Council Resilience Group, the Organisational Resilience Delivery Group (ORDG) met in January. The purpose of the ORDG is to deliver holistic assurance over organisational resilience of the Council's policies, procedures, people, infrastructure and will focus on particular risk areas. The first focus area that we will be covering as part of ORDG will be Cyber Resilience – how the Council will prepare, respond and recover.
- 4.4 The Winter Framework and Cell which is operational until the end of March 2023, also provides reassurance and coordination in the event that we need additional support for service winter plans should we have significant incidents over winter. The Winter Cell meets monthly to get a status report on where services are with their winter preparations and preparedness.
- 4.5 In November 2022, we held Exercise Faraday, an exercise to test and exercise our preparedness against planned or unplanned power outages as we suspect we have some of these events over the winter period given Central Government planning assumptions. The

exercise consisted of a scenario that builds over two days with a final workshop to review lessons identified. We had approximately 30 responses across the organisation to the exercise and a well participated workshop.

5. Internal Audit

- 5.1 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 engagements. Since the last Audit and Governance Committee meeting in November, the team have finalised three audit report reports, nine grant certifications, six audits are at draft report stage and 11 engagements are at the fieldwork stage.
- 5.2 From the approved plan, there are seven audits that we have recommended for deferment (see yellow highlight in Appendix 1 for changes to the Internal Audit Plan);
- i. Teachers' Pensions 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

- ii. Continuing Health Care (CHC): The Buckinghamshire, Oxfordshire and Berkshire West Integrated Care System (BOB ICS) are reviewing the CHC function across the whole BOB. This will inform how CHC commissioning will be undertaken in future. We recommend that the audit be deferred for this year while wait to see what BOB review outcomes which may mean CHC remains with the Council or moves up to BOB level.
- iii. K2 Systems Audit: The AURA programme which is focussed on the Council's financial/HR system improvements is including a review of the K2 system and how the financial data and related controls will operate going forward. We recommend that this deferred to FY23/24 based on the progress of the programme to avoid duplication.
- iv. Shop4Support: The AURA programme which is focussed on the Council's financial/HR system improvements is including a review of the Shop4Support system, and a detailed review is currently being undertaken by the Traded Services Task and Finish Group. We recommend that this be deferred to FY23/24 based on the progress of the AURA programme to avoid duplication.
- v. IT/ Infrastructure Resilience, Disaster Recovery and Backups, Change/ Patch Management (3 IT audits): These audits were identified as part of the IT Audit Need Assessment and the audit timing was based on the expected progress of the ONE Programme. IT Services are going through a significant transitional change as efforts are currently focussed on replacing the inherited legacy IT networks, that comprise of differing network providers and technologies e.g. different solution that enable staff to work remotely. Additionally, in a joint procurement with Bucks Health Trust (BHT), BT have been selected as our network partner. This joint Council/BHT network will provide the critical IT backbone on which our respective organisation will run their IT

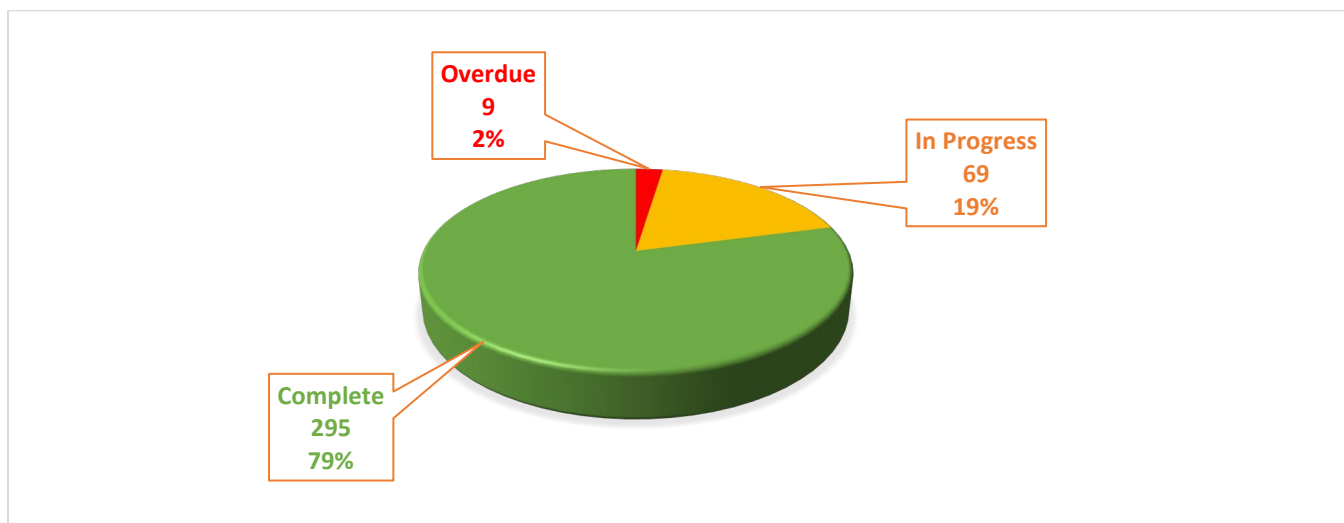
systems. It will also enable a collaborative approach to joint working e.g. Council and BHT staff accessing each other's systems. This new network will be managed by the Council's IT Team replacing the legacy expensive and non-responsive outsourcing arrangements. In managing the network in-house the Council has made substantial financial savings . It should be noted that implementing such a large change project during the Covid crisis has proved to be a major challenge. The scale of this project is substantial as the new network covers 197 Council offices, schools, and roadside traffic management equipment locations, as well as 19 Fire Stations and 24 BHT premises (including all Buckinghamshire hospitals). It is connected to two externally hosted and jointly funded data centres, that are replacing a total of nine legacy server rooms across the partners. With the BT contract signed in December 2020 this project was directly impacted by the Covid crisis. Furthermore, the worldwide transistor chip shortage caused a major delay in the delivery of new hardware and that continues to this day. Chinese factories in lockdown and issues relating to exporting out of Hong Kong have all impacted the progress of this project. Despite these challenges the IT Service had continued to make good progress. In October the legacy network contract with Udata (Capita) was terminated and all legacy Walton Street services were migrated onto the new network. In December the legacy Wycombe contract was terminated and all services were migrated to the new network. The final legacy IT network at Amersham has been further delayed due to the transistor chip shortage. A delivery date from Cisco is still not confirmed but our expectation is that this work will be completed in early 2023. Once all legacy networks have been migrated we will update and replace the various office Wi-Fi solutions and migrate all IT users onto a new remote access Virtual Private Network (VPN) solution. The aim is for all this work to be completed by the Spring. It's only then that any audit will provide maximum value and, critically, it's only then that the service will have the IT resources available to support an audit programme.

Whilst we recommend that the audit activity be deferred to 2023/24 plan, we recognise that the IT Service are not being complacent about the security of the current IT environments which remain a mix of old and new. Through Managed Security

Service (MSS) there is a 24/7 cyber monitoring environment in place with a proven triage process to investigate and respond to cyber alerts. The cyber partner who manages the MSS also scans the dark web for any Council data. The National Cyber Security Centre (NCSC) scans our IT environments for any vulnerability. Additionally before Christmas the networks were subject to an external penetration test to identify any weaknesses (funded and managed externally by DLUHC). Internally the IT team run a number of scans and checks to ensure the security of the IT environments. With staff and Councillors being the biggest security threat the team will continue to raise cyber awareness through monthly Boxphish training courses which supplemented by proactive Phishing email exercises. Additionally since November 2022 IT Services started piloting a new cyber capability that monitors the very depth of our operational environment checking or any IT account seeking to exploit its access or gain enhanced IT access. Lastly, we continue to run the NCSC's Exercise in a Box workshops to check and validate our approach to National Cyber Security Centre (NCSC) operational scenarios.

- 5.3 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



5.4 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 19 January 2023. There are only nine out of 373 (2%) audit management actions which are overdue for implementation (see chart below showing status of all actions). Of the nine actions:

- **three** are held within the Adults and Health Directorate – actions are all well progressed, expected to be closed off in January
- **one** action is owned by Children’s Services – with the SEND Team now fully staffed as of end of December, the action will be addressed by end of January.
- **five** actions are held within Resources – substantial progress has been made against all actions, and we are assured that these will be completed by end of January.

- 5.5 The Audit Board, chaired by the Service Director of Finance (S151), reviews progress against the Business Assurance Strategy, in particular delivery of the Internal Audit Plan.. Appendix 1 shows the current progress updated against the Internal Audit Plan.

6. Business Assurance

- 6.1 The Business Assurance Team continues 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 committee update, the team have finalised three assurance engagements and these are summarised below:
- 6.2 **Better Buckinghamshire Programme Assurance:** Following unitarisation in April 2020, the Better Buckinghamshire Programme was created to drive cost and operating model efficiencies, whilst embracing new ways of working; this was driven via individual Service reviews and staff consultations, with continuous improvement plans developed following the completion of these consultations. This review was carried out to establish the current progress being made within the programme and to 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. From the deep dives, key themes were identified and recommendations were raised around; the Business Cases, Planning, Change Management, Risk Management and Efficiency Realisation including Monitoring and Report. The findings from this review were reported to CMT and the Service Improvement Team are taking the actions forward.
- 6.3 **New Highways Contract Assurance:** To support the strategic transition from a single major highways contractor to multiple service providers, the Business Assurance Team will perform a three-phased advisory review of the programme ahead of the April 1st 2023 go-live date.

The objective of Phase 1 is to provide assurance across multiple pillars in the transition, identifying practical recommendations which can feed into the next phases of the review. The scope of work:

- Review of detailed documentation such as transition plans, governance arrangements, contracts, and monitoring arrangements during the decommissioning stage.
- Review of the project documentation in respect of risk and change management.
- Conduct interviews with key stakeholders involved in the transition to gain a deeper understanding of governance, current processes, change management, improvement opportunities, risks and challenges, and interdependencies.

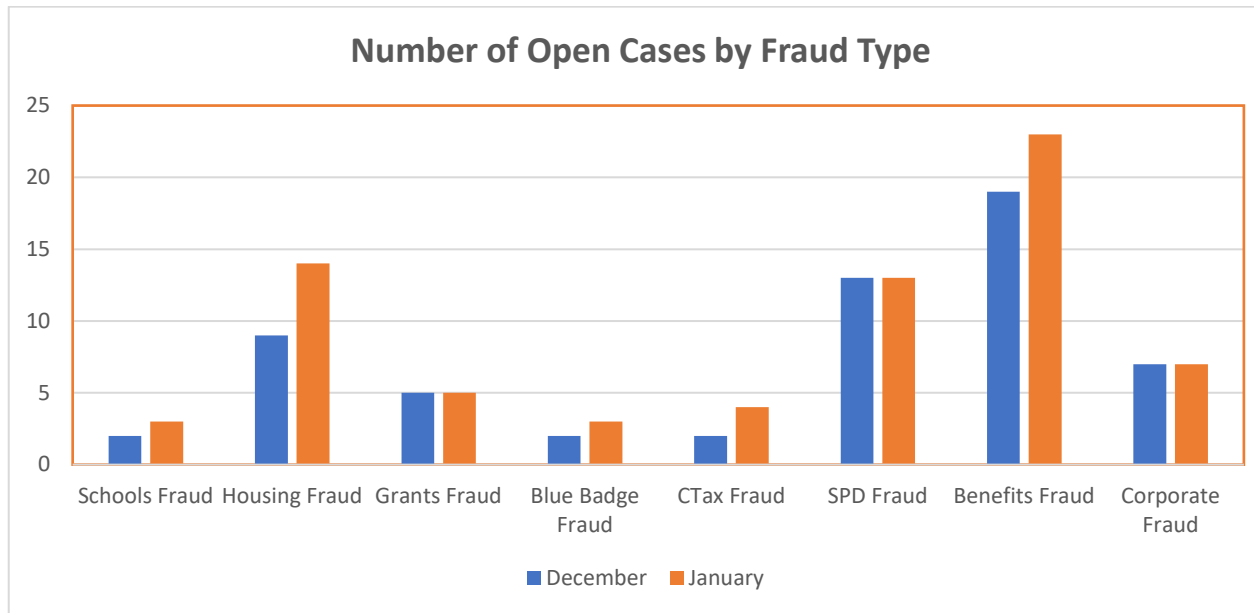
It was agreed with management that our focus would be on:

- Identification of gaps in the current process with our recommended solutions.
- Identification of risks to effective change management/ transformation in order to achieve the vision.
- Comparison of the council's approach to best practice principles and provision of insights from other councils.

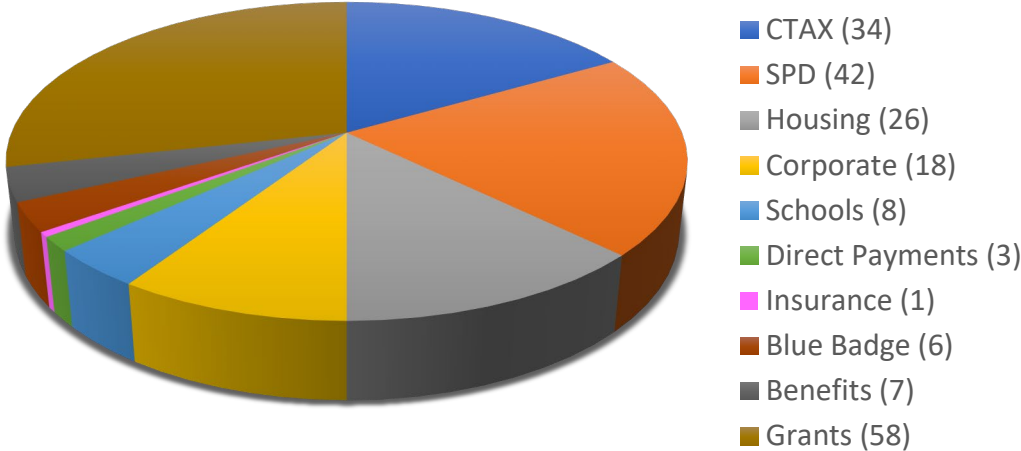
The review identified some areas of good practice, however across six key themes 18 recommendations were raised and the service are taking these forward as they progress with the programme.

7. Counter Fraud

7.1 The Business Assurance Team procedures alone cannot guarantee the detection of fraud and corruption, nor can we give an overall assurance opinion on counter fraud, therefore management have responsibility for ensuring that there are adequate controls in place to manage the risk of fraud and corruption. The size and complexity of the authority means that some irregularities are inevitable, and when these arise the Fraud Team deploy resources to investigate these. Whilst responding to fraud allegations raised internally and externally, the team also had a proactive schedule of activity the includes Fraud Awareness Training and probity reviews. The tables below provides a summary of the fraud cases that the team have been managing this year:



Closed Cases by Fraud Type



8. Appendix 1 - Summary of Internal Audit Activity

Corporate				
Service	Audit Title/ Activity	Objectives/Risk/Concerns	Status Update	
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.	On-going	
	Covid-19 Pre and Post Payment Assurance Plan	Undertake require assurance reviews and returns in line with government requirements.	On-going	
	Grants	Undertake grant certification in line with grant conditions	On-going	
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	Draft Report
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.	MEDIUM	Fieldwork in-progress
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	Fieldwork in-progress
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	Completed

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	Fieldwork 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).	HIGH	Defer to 2023/24
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	Fieldwork in-progress
Integrated Commissioning	Disability Facilities Grant	Grant verification in line with the terms and conditions.	N/A	Fieldwork in-progress
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	Audit scoping in-progress
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	Audit scoping in-progress

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	Three Schools Completed
Social Care	Direct Payments (including clawbacks)	End to end process reviewing adequacy and effectiveness of controls in place	HIGH	Fieldwork 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	Fieldwork in-progress
Social Care	Section 17 Payments	End to end process reviewing adequacy and effectiveness of controls in place.	MEDIUM	Draft Report
Social Care	Supported Families Programme	Grant Verification	N/A	On-going
Education	Related Party Transaction Assurance (SFVS)	verification work in line with DfE guidance	N/A	Not started

Communities

Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
Highways & Technical Services	Parking On/Off Street	End to end review of processes and evaluation of controls on the new system.	HIGH	Draft Report
Transport Services	Home to School Transport	End to end review of processes and evaluation of controls on the new system.	HIGH	Fieldwork in-progress
Neighbourhood Services	Household Recycling Centres	New contract in place, review of processes at the HRC; and contract management with new contractor.	MEDIUM	Not started
Neighbourhood Services	Business Licenses and Permits – Process review	End to end review of processes and evaluation of controls on the new system.	LOW	Not started
Neighbourhood Services	Waste Management	End to end review of processes and evaluation of controls on the new system.	HIGH	Fieldwork in-progress
Culture, Sports & Leisure	Higginson Park	Financial Controls Audit	LOW	Audit scoping in-progress
Culture, Sports & Leisure	Farnham Park	Financial Controls Audit	LOW	Audit scoping in-progress
Highways & Technical Services	New Highways Contract Assurance	Provide assurance on the processes being proposed for the new contract arrangement	HIGH	Phase 1 - Complete

Planning, Growth & Sustainability

Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
Housing & Regulatory Services	Enforcement (Housing)	Audit deferred from 21/22 audit plan. End to end process reviewing adequacy and effectiveness of controls in place.	MEDIUM	Not started
Housing & Regulatory Services	Homelessness and Temporary Accommodation	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	HIGH	Draft Report
Planning & Environment	Building Control	Audit deferred from 20/21 & 21/22 audit plan End to end process reviewing including finance, regulatory compliance and performance.	MEDIUM	Not started
Property & Assets	Property Maintenance	Audit deferred from 20/21 & 21/22 audit plan End to end process reviewing adequacy and effectiveness of controls in place.	HIGH	Not started
Property & Assets	Property – Reactive Works	Audit deferred from 20/21 & 21/22 audit plan End to end process reviewing adequacy and effectiveness of controls in place.	HIGH	Not started
Housing & Regulatory Services	Disability Facilities Grant (Use of the funding)	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.	MEDIUM	Not started
LEP	LEP & BBF Assurance	Evaluation of key financial controls	MEDIUM	Not started
Strategic Transport & Infrastructure	Project Assurance	Strategic Transport & Infrastructure review of project management controls include reporting and escalation arrangements in place within the service.	HIGH	Completed
Finance	K2 Systems Audit	Large volume and value of transactions processed; therefore an evaluation of key controls will be undertaken.	HIGH	Defer to 2023/24

Resources

Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
Business Operations	Blue Badges, Administration and Enforcement	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.	LOW	Audit scoping in-progress

Business Operations	Business Support – Accounts Payable and Accounts Receivables	Review of financial controls and compliance to corporate procedures.	HIGH	Audit scoping in-progress
Business Operations	Shop4Support	End to end sales process review	MEDIUM	Defer to 2023/24
HR & OD	Teachers Pensions – new system in place	New system in place, review process and controls in place	MEDIUM	Defer to 2023/24
HR & OD	Payroll Follow-up	Ensure that the actions from the 2021/22 audit have been fully implemented.	MEDIUM	Not started
HR & OD	Learning and Development	To review organisational spend on learning and development to ensure consistency and quality of training.	HIGH	Not started
Finance	Capital Programme	To ensure business cases are adequate, approved and projects on the programme are sufficiently monitored.	HIGH	Fieldwork in-progress
Finance	Procurement Compliance	Ensure that procurement rules are clearly documented and followed in all procurement exercises.	MEDIUM	Audit scoping in-progress
Finance	Year End Assurance - Journals and Accruals	Compliance with financial controls	LOW	Not started
Finance	Pensions	Evaluation of key controls	LOW	Not started
Finance	Completeness and Effectiveness of the Finance Assurance Pack	Evaluation of the adequacy of controls monitoring and assessment on the effectiveness of the assurance pack.	MEDIUM	Audit scoping in-progress
Finance	Scheme of Delegation – Financial and Non-Financial delegations	Evaluation of the Scheme of Delegation to ensure that these are understood by all and complied with when making decisions.	MEDIUM	Audit scoping in-progress
Finance	Council Tax	Evaluation of key financial controls	HIGH	Draft Report
Finance	National Non-domestic Rates	Evaluation of key financial controls	HIGH	Draft Report
Finance	Council Tax Reduction Scheme/ Housing Benefits	Evaluation of key financial controls	HIGH	Draft Report
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	Defer to 2023/24
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	Defer to 2023/24

IT	Change/Patch Management	<p>This audit will consider the following:</p> <ul style="list-style-type: none"> - 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	Defer to 2023/24
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