



## **BUCKINGHAMSHIRE COUNCIL**

### **Business Assurance Update**

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

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March 2023

# 1 Contents

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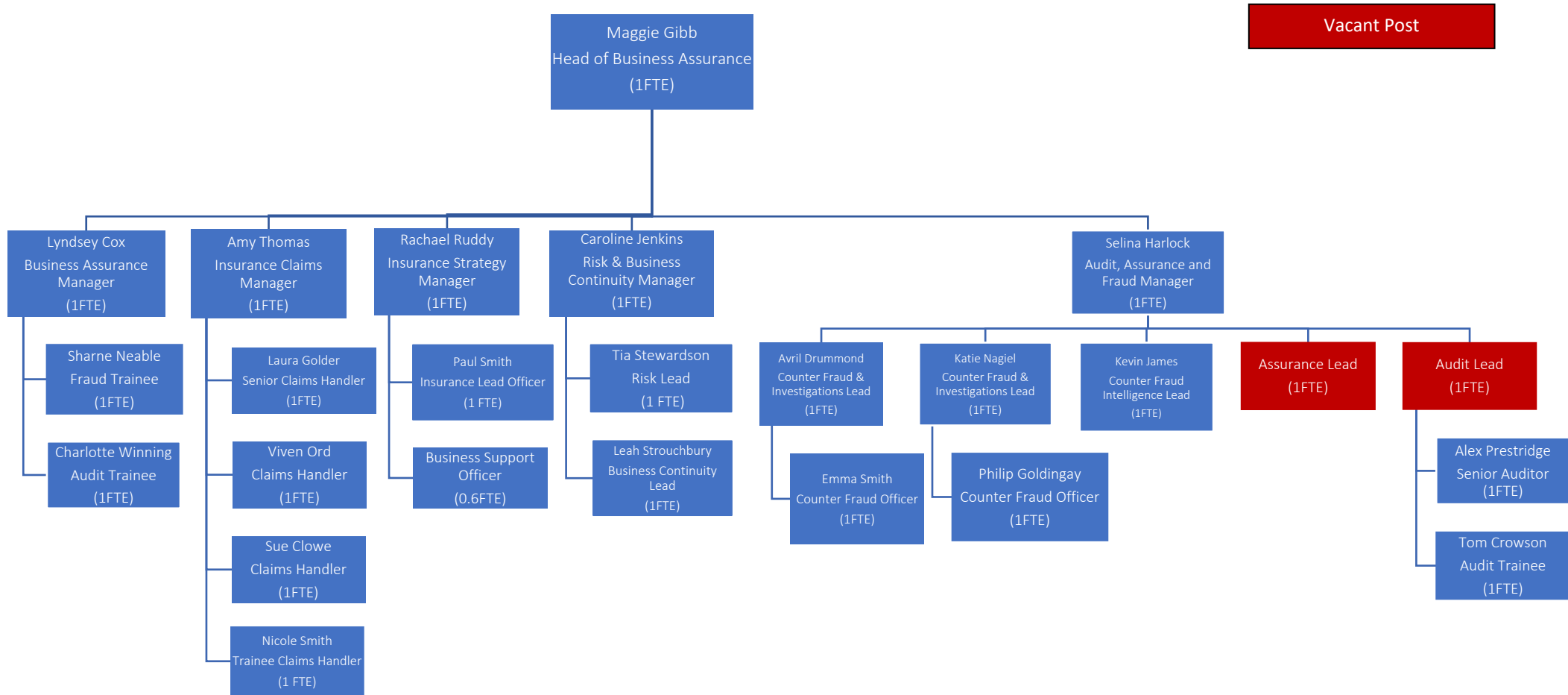
1. Introduction .....	3
2. Resources .....	3
3. Risk Management.....	4
4. Business Continuity Management (BCM) .....	5
5. Internal Audit .....	6
6. Business Assurance.....	9
7. Counter Fraud.....	14
8. Appendix 1 - Summary of Internal Audit Activity.....	16

## **1. Introduction**

- 1.1 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 deliver 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 flexible in nature as they 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.

## **2. Resources**

- 2.1 The Business Assurance structure went 'live' from 1st November (see below), and the structure shows that we currently hold two vacant posts. 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 Risk Management continues to be embedded across the Council with all Directorates ensuring that risks are identified and uploaded onto the corporate risk management system in a timely manner; as well as horizon scanning and keeping a watching brief on emerging risks. We have now set out our management training sessions for 2023/24 that will be delivered across the organisation to ensure that officers continue to be aware of their roles and responsibilities in relation to risk management.
- 3.2 Deep dive risk reviews continue across certain service areas to ensure risks are relevant and current, are updated with realistic target scores, and have internal controls as well as mitigating actions.
- 3.3 The team continues to progress the work to gain greater visibility of how programme and project risks are being captured and escalated across the directorates. This includes ensuring that major projects and programmes are captured on the corporate risk management system. 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 are currently reviewing the key financial risk process across the organisation, including the reporting to Directorates and the Corporate Management Team budget boards. An update on this will be provided to the Risk Management Group meeting in due course
- 3.5 The Risk Management Group held meetings on 30 January 2023 and 6 March 2023. An update on these meetings will be provided in a separate report.

### **4. Business Continuity Management (BCM)**

- 4.1 Work has commenced to implement the new Buckinghamshire Council Corporate Resilience Framework and Standards, which includes taking on board some of the recent lessons learnt from Exercise Faraday. This was an exercise to test and exercise our preparedness

against planned or unplanned power outages. We are currently developing the new BCM Framework as well as refreshing the corporate Business Continuity Plan (BCP). This includes a new BCP template to ensure structure, readiness, and consistency.

- 4.2 The Council Resilience Group, who provide governance over the Corporate Resilience Framework and Standards, met in February 2023 to discuss current activities within the three areas of: organisational resilience, emergency resilience and community resilience. This included discussion around cyber resilience and climate change.
- 4.3 Although to date there has not been any significant incidents during the winter, the Winter Cell has provided a forum to highlight any potential risks and ensure that service areas were prepared. The proposal is that the Winter Framework and Cell is replicated for summer to provide reassurance and coordination in the event that we need additional support for service areas, should we have significant incidents over the summer period.

## **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. Whilst we have an agreed Internal Audit plan which was approved as part of the Business Assurance Strategy, we have adopted a more fluid approach in the delivery of the audit plan. We regularly review the Internal Audit plan through discussions with Directorate Leadership Teams to help ensure that the assurance activities are continuously aligned and focused on emerging issues/ risks. Any significant deviation from the approved Internal Audit Plan is communicated through the periodic activity reporting process.
- 5.2 The formulaic audit planning model which was applied in the development of the approved Internal Audit Plan enabled us to RAG rate each audit engagement, with those rated HIGH (RED) deemed priority to deliver in the year. From the plan there are two audit assignment that were deemed high priority that have been deferred (IT/ Infrastructure Resilience and Disaster Recovery & Backups), and one engagement that has not yet been started (Property Maintenance and Reactive Works). The Property Maintenance and Reactive Works

audit has not commenced as an internal review was undertaken by Finance, and we are currently waiting to see the outcomes to determine if we can place reliance on this work and consider deferring the review to the following year once the identified actions have been implemented and fully embedded.

5.3 Since the last Audit and Governance Committee meeting in February, delivery of the audit plan has continued, the table below provides a summary of the progress made in delivering the approved 22/23 plan.

**Table 1 – Status of 2021/22 Audit plan**

Status	No. Audits	%
<b>Not Started</b>	10	11%
<b>Planning</b>	13	15%
<b>Fieldwork</b>	11	13%
<b>Draft Report</b>	10	14%
<b>Complete</b>	15	16%
<b>Grants</b> <i>(excluding covid grants)</i>	19	22%
<b>Deferred/ Cancelled</b>	8	9%

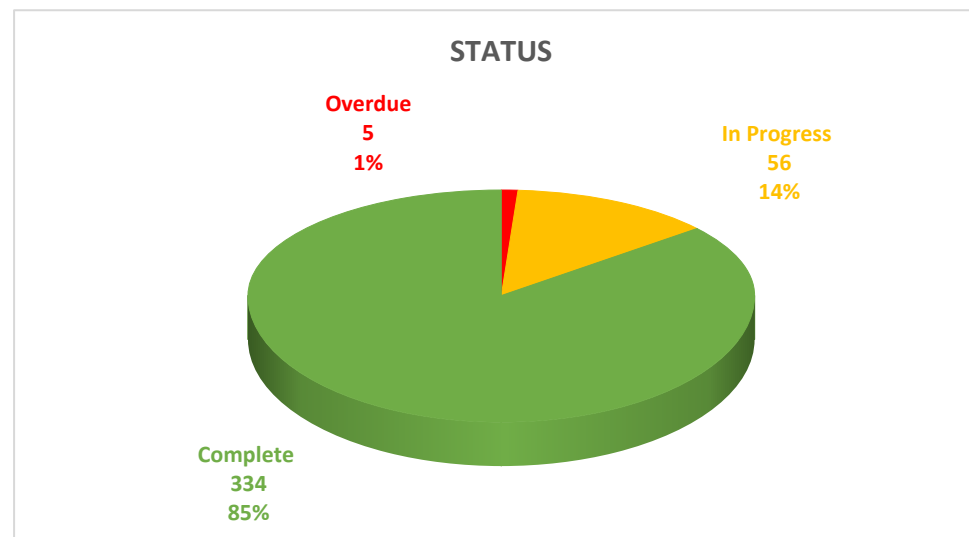
5.4 Whilst we have deferred/ cancelled eight audit engagements from the current plan, the team has agreed to conduct five unplanned assignments which were requested by the services in response to key risks/ issues being faced. Following discussions with directorate leadership teams, in this progress update we are recommending that the following audits be deferred/cancelled:

a) Seeleys Establishment Audit – Seeleys Houses was subject to a Care Quality Commission (CQC) inspection in January 2023, and this resulted in a ‘Good’ rating. Internal Audit can place reliance on the external inspection; therefore, we recommend that this audit be cancelled.

b) Building Control – The Local Authority Building Control (*a quality assurance body*) have undertaken an audit of the service which evaluates processes and compliance against regulations. As such we recommend that we place reliance on this external audit and cancel the internal audit from the plan.

5.5 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:

**Chart 1 - Summary Status of Management Actions**





5.4 As at 13 March 2023, there are only five out of 395 (1%) audit management actions which are overdue for implementation. From the 56 actions that are in-progress, 40 of these relate to schools. Of the five actions overdue:

- three are held within Resources and are finance related actions,
- one action is for PGS and relate to the Flood Management audit, and
- one action is owned by Children’s Services and relate to SEND.

Management are aware of the actions and progress updates are being provided to Internal Audit on a regular basis. Progress against implementing audit actions is reported to each of the directorate leadership team on a regular basis, and outstanding audit actions were reported to the Corporate Management Team (CMT) on 21 March 2023.

5.5 The Internal Audit Team have also been progressing with the implementation of the new audit system which was a key action from the CIPFA External Assessment. All records have been migrated from the previous system and the team are now undertaking all audits on the new system. The team is working on developing key reporting requirements for all key stakeholders.

5.6 We have two Service Level Agreements in place to deliver the internal audit services for Buckinghamshire Milton Keynes Fire Authority (BMKFA) and Insignis Trust Academy (IAT). The team has delivered all the agreed audit activity for 2022/23 and work is in progress to agree the work to be undertaken in FY2023/24.

5.7 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. Excluding the COVID grants, the team have completed 19 grant assurance reviews or claim verification, whereby the expenditure activity is evaluated to ensure that it is accurate and in line with the grant conditions.

Since the last committee update, the team have finalised three assurance engagements and these are summarised below:

## 6.2 **Customer Relationship Management (CRM) System Programme Assurance**

To support the strategic transition from multiple CRMs to a single unified system, the Internal Audit team is carrying out a three-phased programme assurance review of the implementation. Phase 1 of the review focused on the following:

- Identification of gaps in the current approach 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.

Through review of documentation and discussions with stakeholder; 15 opportunities for improvement were identified, seven where rated medium risk and eight were low priority. No high-risk observations were noted in the review. Phase 2 of the review will be undertaken in Q1 2023/24.

## 6.3 **Temporary Accommodation Review:**

When Buckinghamshire Unitary Council was formed in April 2020, the four constituent districts each used a different Revenues & Benefits (R&B) system, each with a different nightly cap built in. There was no solid data on Temporary Accommodation (TA) expenditure, and it was discovered that the shortfall between the housing benefit awarded, and the subsidy received from DWP was not reflected in the forecasts, either in Housing or in Revenues and Benefits. As a result, there was an estimated shortfall for FY22/23 of c.£3m, with the shortfall also taking into account the increase in demand. This review holistically assessed the process used by the Housing and Revenues

& Benefits (R&B) teams to account for TA expenditure. Particular focus was on the treatment of the nightly cap and ensuring that this reflects the actual amounts receivable from the Department for Work and Pensions (DWP) upon submission of subsidy claim forms.

The review raised recommendations and opportunities for improvement based on the following key challenges:

1. **Inconsistent process leading to increasing R&B subsidy shortfall:** With the four districts historically following different processes for HB subsidy claims, R&B have experienced varying levels of shortfall in their budget associated to TA. In September 2022 it was agreed the subsidy deficit would appear in Housing's accounts, but this may need to be handled manually, as the NEC system can only pay the full entitlement amount, including the element above the subsidy received from DWP.
2. **External pressures/high demand for TA:** The Covid-19 pandemic in particular increased pressure on councils to provide TA, while at the same time negatively impacting staffing levels. Recent pressures including the cost of living crisis and invasion of Ukraine have likewise increased demand for TA. These pressures are not specific to Buckinghamshire Council but can be seen across the UK.
3. **Siloed working practices:** A lack of communication between Housing, R&B, and Finance has led to useful knowledge not being shared between the teams, both before and after the unification of separate districts, limiting the ability to generate useful management information.
4. **Fragmented roles and responsibilities:** Whilst the fragmentation of roles has been exacerbated by staffing issues, a historical lack of accountability meant that some clients 'fell through the cracks,' without HB forms being filled out. This is no longer the case, with the backlog of unsubmitted forms now cleared. However, a lack of clarity on who should be reporting on the subsidy shortfall remains.

5. **Concerns surrounding data accuracy:** There are currently no reconciliations taking place between the TA data in NEC, Locata and Smartsheet, which increases the risk of inconsistencies and errors. This is exacerbated by the lack of a single reference number for each claim across the systems.
6. **Understanding of best working practices and procedures:** Across the involved teams, a lack of standardised process, coupled with limited documentation to supplement knowledge, has historically negatively affected the ability to manage TA effectively and consistently. This was particularly problematic with regards to understanding the budget deficit, although recently significant improvements have been made.

A task and finish group has been established which will implement the recommendations raised.

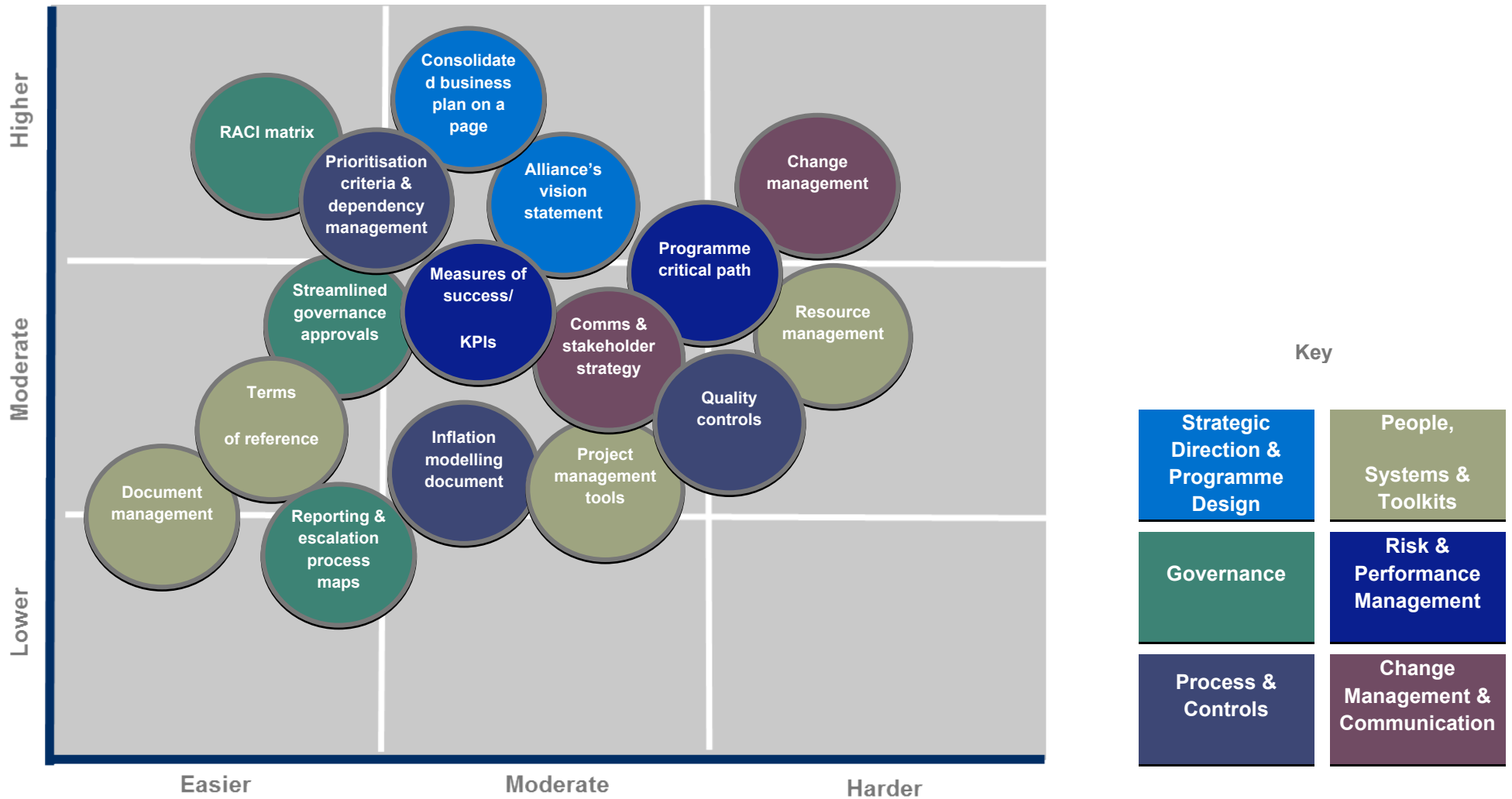
#### 6.4 **New Highways Contract Assurance - Phase 1:**

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 1<sup>st</sup>, 2023, go-live date.

The objective of Phase 1 was 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.

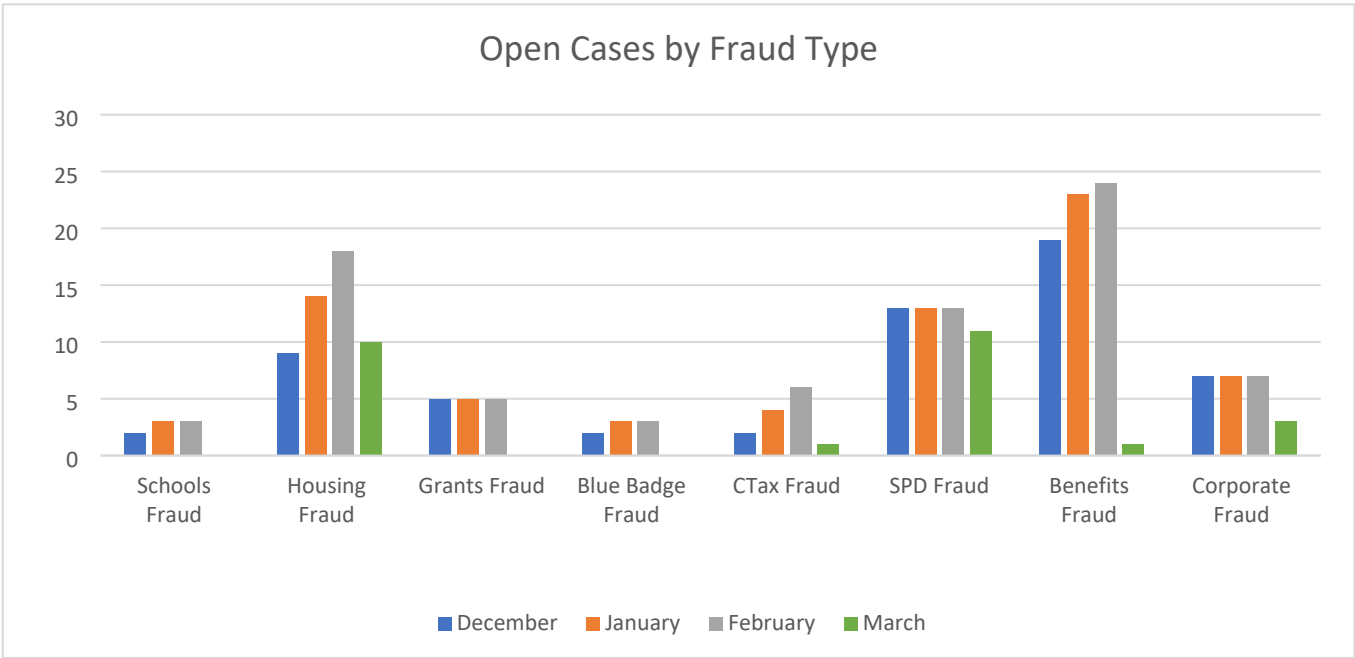
From the review of key documentation and discussions with stakeholder, we identified 16 opportunities for improvement. These are grouped together in the below categories, with the table below providing an emerging view of key improvement areas, prioritised by the likely impact of change vs. the ease of implementing the change.



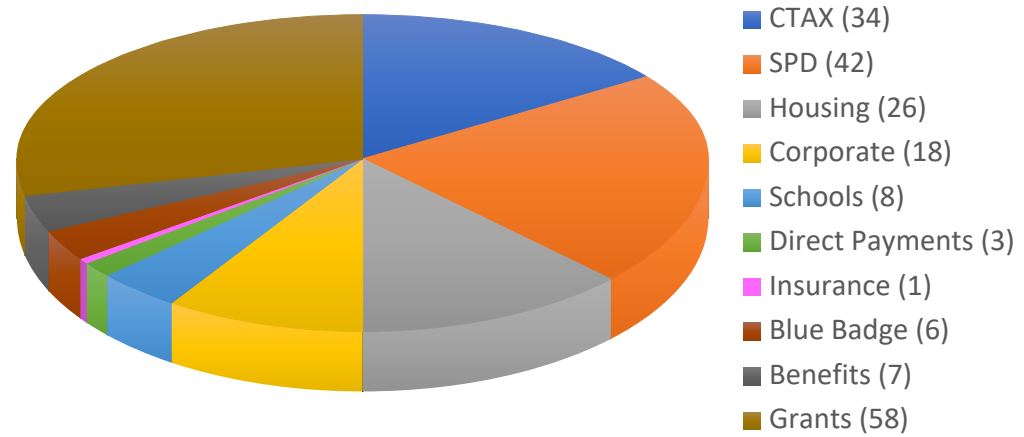
Management provided responses against each finding, and these will be reviewed as part of the Phase 2 assurance review which is currently in progress.

### 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**



## 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	Completed
Policy & Communications	Complaints	Deferred from 21/22 plan. To ensure that there are rrobust 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.	HIGH	Audit scoping in-progress
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	Draft Report
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
Service Improvement	Homes for Ukraine	New – End to end review of the process; including the administration of payments	HIGH	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	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	Seeleys was recently subject to a CQC inspection which resulted in a 'Good' rating. We recommend that this audit be cancelled as we can place reliance on the external CQC inspection.	MEDIUM	Cancel
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	Fieldwork in-progress
Integrated Commissioning	E-brokerage	End to end process reviewing adequacy and effectiveness of controls in place.	MEDIUM	Fieldwork in-progress
Public Health	Joint Strategic Assessment.	Focus of review to be agreed with the service	LOW	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	Fieldwork 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	Four Schools Completed Two at draft report
Education	The Downley School Audit	New - Audit commissioned by the School Improvement Team following concerns of financial mismanagement.	HIGH	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	Audit scoping in-progress
Education	SEND Ofsted Improvement Plan Assurance	Evaluate the completeness adequacy of the improvement plan against the findings raised in the Ofsted report.	MEDIUM	Audit scoping in-progress

<b>Social Care</b>	<b>Social Care Ofsted Improvement Plan Assurance</b>	Evaluate the completeness adequacy of the improvement plan against the findings raised in the Ofsted report.	<b>MEDIUM</b>	<b>Completed</b>
<b>Education</b>	<b>SEND Process review – Focused on ECCOH</b>	End to end review of processes and evaluation of controls to identify inefficiencies in process and improvements to data quality.	<b>HIGH</b>	<b>Fieldwork in-progress</b>
<b>Social Care</b>	<b>Section 17 Payments</b>	End to end process reviewing adequacy and effectiveness of controls in place.	<b>MEDIUM</b>	<b>Draft Report</b>
<b>Social Care</b>	<b>Supported Families Programme</b>	Grant Verification	<b>N/A</b>	<b>On-going</b>
<b>Education</b>	<b>Related Party Transaction Assurance (SFVS)</b>	Verification work in line with DfE guidance	<b>N/A</b>	Not started

### Communities

<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>Draft Report</b>
<b>Highways &amp; Technical Services</b>	<b>Streetworks</b>	<b>New</b> – Review was requested by the Service Director in response on a number of complaints being received from	<b>HIGH</b>	<b>Draft Report</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>Draft Report</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>Southern Waste Round Re-organisation</b>			
<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>	<b>Draft Report</b>
<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>Phase 1 – Complete Phase 2 – In-Progress</b>

## Planning, Growth & Sustainability

Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
Housing & Regulatory Services	Temporary Accommodation	NEW – Review commissioned by the Corporate Director and Monitoring Officer to understand the root cause of the estimated shortfall for FY22/23 of c.£3m.	HIGH	Completed
Housing & Regulatory Services	Enforcement (Housing)	Audit deferred from 21/22 audit plan. End to end process reviewing adequacy and effectiveness of controls in place.	LOW	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 is 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	Building control is subject to an external audit by the Local Authority Building Control. We recommend that this audit be cancelled as we can place reliance on the external audit.	MEDIUM	Cancel
Property & Assets	Property – Maintenance and 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)	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 Financial Controls Assurance	Evaluation of key financial controls	MEDIUM	Audit scoping in-progress
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.	MEDIUM	Fieldwork 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
Business Operations	CRM Programme Assurance	New - The transition from multiple CRMs to a single unified one is a strategic change which is expected to deliver cost and operational benefits. Phase 1 is to provide assurance across multiple pillars in the transition for the Waste Service, identifying practical recommendations which can feed into the next phases of the review.	HIGH	Completed
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	Completed
HR & OD	Learning and Development	To review organisational, spend on learning and development to ensure consistency and quality of training.	HIGH	Audit scoping in-progress
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	Key Financial Systems	Evaluation of key financial controls	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
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

<b>IT</b>	<b>Change/Patch Management</b>	This audit will consider the following: <ul style="list-style-type: none"> <li>- Change to infrastructure and applications are governed through a consistent policy/process;</li> <li>- The change process addresses the request, impact, authorisation, testing, deployment of changes;</li> <li>- Comparison with LG peers concerning good change control practice commonly identified;</li> <li>- Patch management is undertaken across the estate in a complete, accurate and timely manner.</li> </ul>	<b>HIGH</b>	<b>Audit scoping in-progress</b>
<b>Counter Fraud Plan</b>				
<b>Proactive/ Probity Activity</b>	<b>NFI data matches</b>	Support services with collating the NFI data and determining an approach for prioritising the instances that require investigation.		
	<b>Blue badge abuse</b>	Investigate blue badges that have been in place for long periods and ensure that these are valid.		
	<b>Covid grant recovery</b>	Undertaking post payment assurance and identify and investigate instances of possible false claims		
	<b>Schools</b>	Lessons learnt from 21/22 investigations to be shared with all schools and presented via schools' forum.		
	<b>Fraud awareness training</b>	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.		
	<b>Internal Communication on Fraud</b>	Send messages across the Council to promote 'good practice' and raise awareness of potential indicators of fraud and staff responsibilities.		
	<b>Policy Reviews</b>	Review and refresh the key fraud policies, including Anti-Fraud and Corruption Policy.		
<b>Reactive Activity</b>	<b>Assess cases referred via whistleblowing channels and investigate where necessary.</b>			
<b>Continuous Improvement</b>	<b>Embed the case management system</b>			
	<b>Fraud networking and chairing of key networks</b>			
<b>External Clients</b>				<b>No. of Days</b>
<b>BMKFA</b>	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
<b>Academies</b>	Audit plans approved and key days for audit delivery agreed with the Academies			30