

Report Title:	2021/22 Internal Audit Strategy and Audit and Investigation Programme of Work (Quarter 1)
Contains Confidential or Exempt Information?	No - Part I
Lead Member:	Councillor Bateson
Meeting and Date:	Audit and Governance Committee 16 February 2021
Responsible Officer(s):	Andrew Vallance, Head of Finance (Deputy S151 Officer)
Wards affected:	All

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REPORT SUMMARY

This report recommends that the Audit and Governance Committee (A&GC) considers and approves the Audit and Investigation Programme of work for Quarter 1 of the 2021/22 financial year. This recommendation is being made to ensure that the Shared Audit and Investigation Service (SAIS) remains flexible and agile in planning its work to assist the Council meet its statutory requirements during the current climate. In addition, in order that the A&GC meets the requirements of its Terms of Reference by ensuring that the work of the SAIS is focused appropriately with adequate resources and is delivered in accordance with recommended best practice.

1. DETAILS OF RECOMMENDATION

RECOMMENDATION: That the Audit and Governance Committee notes the contents of the report and:

- i) Approves the 2021/22 Internal Audit Strategy and Draft Internal Audit and Investigation (Quarter 1) Work Programme (1 April 2021 to 30 June 2021).

2. REASON(S) FOR RECOMMENDATION(S) AND OPTIONS CONSIDERED

Options

Table 1: Options arising from this report

Option	Comments
1. Approve the 2021/22 Internal Audit Strategy and risk based 2021/22 Audit and Investigation Quarter 1 Work Programme Recommended	The Council will be able to discharge its statutory functions in relation to audit, control and governance. In addition, the AG&C will comply with its responsibilities as set out within their Terms of Reference. This will demonstrate that the Council is not exposing itself to unnecessary risks by having an adequate internal control and governance framework leading to good performance and better outcomes for service users/residents.

<p>2. Approve the 2021/22 Internal Audit Strategy and risk based 2021/22 Audit and Investigation Quarter 1 Work Programme in the main but reprioritise Internal Audit and Investigation resources at the margins, ensuring that the Council fulfils its statutory obligations</p>	<p>Members may wish to request that the 2021/22 Draft Internal Audit and Investigation Plan be amended / altered if they feel that there are material issues which have not received sufficient emphasis or if there are specific issues the report is deficient in.</p>
<p>3. Significantly reprioritise the Internal Audit and Investigation resources, which may result in the Council not fulfilling its statutory function and not sufficiently reviewing key risk areas</p>	<p>Reduces ability of the Council to discharge its statutory functions in relation to audit, control and governance and thereby not comply with legislative requirements (Section 5). This may expose the Council to unnecessary risks by not having an adequate internal control and governance framework leading to poor performance, fraud/irregularities and poor outcomes for service users/residents. AG&C will not be discharging its responsibilities as shown in its Terms of Reference.</p>

- 2.1 These recommendations are being made to ensure the Council has adequate Internal Audit and Investigation coverage for 2021/22, to ensure that the Council meets its legislative requirements, as well as the requirements of the A&GC's Terms of Reference and to enable the Chief Audit Executive to give an overall opinion on the Council's internal control and risk framework at the end of the financial year.

2021/22 Draft Audit and Investigation Strategy and 2021/22 Audit and Investigation Quarter 1 Work Programme

- 2.2 These are unprecedented times and 2020/21 has been a period of uncertainty as Councils have reacted to the Covid-19 pandemic and their changing risk profiles. In addition, the significant impact on the way Council staff work and this has included Audit and Investigation activity, the nature of the work we are able to carry out and the extent to which we are able to deliver our planned audit activities as Council staff respond to the pandemic.
- 2.3 During the first six months of the 2020/21 financial year, Audit and Investigation has changed the focus of its work to avoid disrupting the organisation's response to the pandemic and also to enable us to refocus efforts on providing advice and support to services over the control environment, especially where significant changes to working practices have been required. In addition, we were able to focus on areas such as preventative fraud in areas, for example, with the increased Government Grants and payments being made by Councils.
- 2.4 In September 2020, and as explained in previous update reports to this Committee, the decision was taken to undertake an in-year review of the original 2020/21 Audit and Investigation Plan (approved on 4 February 2020). A revised Plan was agreed on 14 September 2020 by this Committee.

- 2.5 The situation remains uncertain and it is important for the Audit and Investigation team to continue to remain agile at this time, be flexible and be a responsive audit function during a period of uncertainty. As such, it is proposed that for 2021/22, we move to a quarterly planning cycle to ensure that we can be forward thinking and reactive to potential further uncertainties. This Committee will periodically be given full details of what work is programmed each quarter, what has been achieved and what is coming up next. It will be specific as to which audits can be undertaken to contribute to the Chief Audit Executive's Internal Audit Opinion that is required to be produced under the Public Sector Internal Audit Standards (2017).
- 2.6 The overall 2021/22 Internal Audit Strategy is attached as Appendix A. This outlines the role, scope and purpose of Internal Audit, the 2021/22 Audit Planning process, resourcing, reporting arrangements and Internal Audit's requirements to conform to the Public Sector Internal Audit Standards (2017).
- 2.7 In addition, the purpose of this report is also to present to the Committee the proposed 2021/22 Audit and Investigation Programme of work for Quarter 1 covering the period from 1 April 2021 to 30 June 2021. This is attached at Appendix A1.
- 2.8 Developing the programme of work has followed a similar process that would be used to prepare the annual Audit and Investigation Plan, including management's assessment of risk and our own risk assessment of the Council's major systems and other auditable areas and work undertaken to date. It has involved consultation with Corporate Leadership Team, the review of risk registers and external guidance where appropriate, comparison with other authorities, and our knowledge of the impact of the pandemic on this organisation and the delivery of its services.
- 2.9 Periodic update reports on progress and performance of the service will continue to be provided to management and this Committee.

3. KEY IMPLICATIONS

Table 2: Key Implications

Defined Outcomes	Unmet	Met	Exceeded	Significantly Exceeded	Date they should be delivered by
Residents have confidence that public funds are being used economically, efficiently and effectively and that Council assets and interests are	Failure of the Council to meet its statutory requirements and failure of the A&GC to discharge its responsibilities.	Council meets its statutory requirements to provide an adequate and effective internal audit of its accounting records and	n/a	n/a	31 March 2022

being safeguarded from misappropriation / loss.	Loss of residents' confidence. Council reputation may be affected.	system of internal control. A&GC discharges its responsibilities. Gain residents confidence. Council reputation protected.			
Unqualified External Audit Financial Accounts and Management Letter.	Adverse comment and a qualified External Audit Management Letter if the Council fails to maintain an adequate Internal Audit and Investigation Service.	Unqualified External Audit Management Letter as Council meets its requirements to provide an adequate and effective Internal Audit and Investigation Service.	n/a	n/a	31 March 2022

4. FINANCIAL DETAILS / VALUE FOR MONEY

4.1 a) Financial impact on the budget

Revenue - Officer time in dealing with provision of the SAIS. The proposal relates to existing budgets, no new funds are being sought.
Capital - None

b) Financial Background – N/A

5. LEGAL IMPLICATIONS

5.1 Internal Audit carry out their activities under:-

- Regulations 6 (1), 6(3) and (4) of the Accounts and Audit Regulations 2015.
- S151 Local Government Finance Act 1972.
- CIPFA/IIA Public Sector Internal Audit Standards 2013 (Revised 2017).
- RBWM Council Constitution

5.2 Investigatory activities are carried out under:-

- Criminal Procedures and Investigations Act (CPIA) 1996;
- Data Protection Act 1998;
- Fraud Act 2006;
- Freedom of Information Act 2000;
- Human Rights Act 1998;
- Local Government Finance Act 1992;

- Forgery and Counterfeiting Act 1981
- Police and Criminal Evidence Act (PACE) 1984;
- Proceeds of Crime Act 2002;
- Regulation of Investigatory Powers Act (RIPA) 2000; and
- Bribery Act 2010
- Criminal Justice Act 1987

6. RISK MANAGEMENT

Table 3: Impact of risk and mitigation

Risks	Uncontrolled Risk	Controls	Controlled Risk
1. Failure to discharge statutory obligations leads to breach of legislation resulting in fines, investigation and reputation damage.	High	Risk based Internal Audit and Investigation Plan that is aligned with the Council's objectives and Corporate Risk Register (CRR).	Low
2. Failure to provide necessary assurances that the Council's systems are secure leads to major event, fraud and/or mismanagement of monies.	High	Risk based Internal Audit and Investigation Plan that is aligned, where possible, with the Council's objectives and CRR.	Low
3. Failure to have suitable systems in place to reduce potential losses and inefficiencies leads to wasted resources or duplication of work.	High	Integrate individual audit reviews with other reviews. Risk based Internal Audit and Investigation Plan that is aligned with the Council's objectives and CRR.	Low

7. POTENTIAL IMPACTS

- 7.1 Equalities. Equality Impact Assessments are published on the [council's website](#). The Equality Act 2010 places a statutory duty on the council to ensure that when considering any new or reviewed strategy, policy, plan, project, service or procedure the impacts on particular groups, including those within the workforce and customer/public groups, have been considered. In undertaking our audit and investigative work, we ensure we have regard for equalities.
- 7.2 Climate change/sustainability. We have considered the potential impact of the recommendations in relation to climate change / sustainability and have identified no impact.

7.3 Data Protection/GDPR. No personal data is being processed for this decision maker taking regard of the requirements of the Data Protection Act 2018 and the General Data Protection Regulation. Data Protection Impact Assessments are a lawful requirement under certain conditions but do not impact on this report.

7.4 There are no other potential impacts on e.g.: staffing/workforce, Human Rights and community cohesion, accommodation, property and assets.

8. CONSULTATION

8.1 Consultations have been undertaken with key stakeholders, Corporate Leadership Team, S151 Officer and the Insurance and Risk Manager in preparing the 2021/22 Internal Audit Strategy and draft Internal Audit and Investigation Quarter 1 Work Programme.

9. TIMETABLE FOR IMPLEMENTATION

9.1 The 2021/22 Audit and Investigation Strategy will come into effect from 1 April 2021 and the Audit and Investigation Quarterly Work Programmes will come into effect on the commencement of each quarter. Progress on delivering each Quarters Plan will be reported to the AG&C on a regular basis in line with the Council’s reporting cycle.

10. TIMETABLE FOR IMPLEMENTATION

Table 4: Implementation timetable

Date	Details
1 April 2021	2021/22 Audit and Investigation Strategy
	2021/22 Audit and Investigation Report Work Programmes :-
1 April 2021	Quarter 1
1 June 2021	Quarter 2
1 September 2021	Quarter 3
1 January 2022	Quarter 4

11. APPENDIX

- 11.1 This report is supported by two Appendices:
- Appendix A: 2021/22 Internal Audit Strategy
 - Appendix A1: 2021/22 Audit and Investigation Quarter 1 Work Programme

12. BACKGROUND DOCUMENTS

12.1 N/a

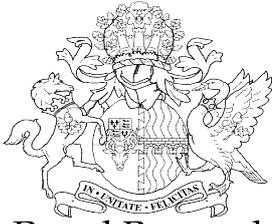
13. CONSULTATION (MANDATORY)

Name of consultee	Post held	Date sent	Date returned
Cllr Bateson	Chair of Audit and Governance Committee		
Duncan Sharkey	Managing Director	4/2/21	
Adele Taylor	Director of Resources/S151 Officer	4/2/21	4/2/21
Kevin McDaniel	Director of Children's Services	4/2/21	
Hilary Hall	Director of Adults, Health and Commissioning	4/2/21	4/2/21
Andrew Vallance	Head of Finance and Deputy S151 Officer	4/2/21	4/2/21
Elaine Browne	Head of Law	4/2/21	
Emma Duncan	Deputy Director of Law and Strategy and Monitoring Officer	4/2/21	
Nikki Craig	Head of HR, Corporate Projects and IT	4/2/21	5/2/21
Louisa Dean	Communications	4/2/21	
Karen Shepherd	Head of Governance	4/2/21	8/2/21

REPORT HISTORY

Decision type:	Urgency item?	To Follow item?
Audit and Governance Committee for approval	No	No
Report Author:- Catherine Hickman, Lead Specialist, Audit and Investigation Tel no: 07885 983378		

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BOROUGH COUNCIL

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD

Internal Audit Strategy 2021-22

SHARED AUDIT AND INVESTIGATION SERVICE

2021/22 INTERNAL AUDIT STRATEGY

1. Introduction

- 1.1 The role of internal audit is defined by the CIPFA/IIA Public Sector Internal Audit Standards (PSIAS), April 2017:-

“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.”

- 1.2 Internal audit also supports the Director of Resources (S151 Officer) in discharging his/her statutory duties. The following are two key pieces of legislation that internal audit supports the S151 Officer to comply with:-

- I. Section 151 of the Local Government Act 1972. The Director of Resources, as the council’s Section 151 Officer, is responsible under the Local Government Act for ensuring that there are arrangements in place for the proper administration of the authority’s financial affairs. The work of internal audit is an important source of information for the Director of Resources (S151 officer) in exercising his/her responsibility for financial administration. Reliance upon Internal Audit and their annual programme of work in reviewing the operation of systems of internal control and financial management is fundamental to the fulfilment of that responsibility.
- II. The Accounts and Audit Regulations (2015) state that: ‘A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance’.

And that:

A relevant authority must undertake an effective internal audit¹ to evaluate the effectiveness of its risk management, control and governance processes, and taking into account public sector internal auditing standards or guidance.

Each financial year, a relevant authority must:

- a) Conduct a review of the effectiveness of the system of internal control required by regulation 3; and*
- b) Prepare an annual governance statement.*

¹ ‘Effective internal audit’ is defined by the Department for Communities and Local Government as compliance with the Public Sector Internal Audit Standards (PSIAS) and CIPFA’s Local Government Application Note for the PSIAS.

- 1.3 The internal audit and investigation plan provides the mechanism through which the Chief Audit Executive can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements.
- 1.4 The purpose of Internal Audit is to provide an independent and objective opinion to the Council on the level to which the internal control environment supports and promotes the achievement of the Council's objectives. Internal audit contributes to the Council achieving its key priorities by helping to promote a secure and robust internal control environment, which enables a focus on achieving the key priorities. It also supports the Director of Resources (S151 Officer) in discharging their statutory duties.

Scope and Responsibilities of Internal Audit

- 1.5 The scope and responsibilities relating to Internal Audit are specified in the RBWM Finance Rules F3.25 to F5.38, as well as in the Internal Audit Charter, detailing the Terms of Reference for Internal Audit activity and complies with the PSIAS, and an Audit Protocol, outlining the approach to service delivery. The Audit Charter was approved by the former Corporate Overview and Scrutiny Committee in February 2020 and there have been no significant changes.
- 1.6 The purpose, authority and responsibility of the internal audit activity must be formally defined in an internal audit charter, consistent with the Definition of Internal Auditing in the PSIAS. The Chief Audit Executive (role fulfilled by the Assistant Director, Governance, Wokingham Borough Council) must periodically review the Internal Audit Charter and present it to senior management and the Board (Audit & Governance Committee) for approval.
- 1.7 The Internal Audit Charter establishes the internal audit activity's position within the organisation, including the nature of the Chief Audit Executive's functional reporting relationship with the A&GC; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.
- 1.8 This document sets out the proposed Strategy to undertaking the programme of audit work for the 2021/22 financial year. It is intended to demonstrate how the Shared Audit and Investigation Service (SAIS) supports the overall aims and objectives of the Authority whilst maintaining its professional standards. The Plan takes account of the proposed role, objectives and approach to the service delivery of the Internal Audit and Investigation Plan.

2. Audit Planning Process 2021-22

- 2.1 The purpose of the audit planning process is to ensure that resources are appropriately focused in order to provide maximum audit coverage.

- 2.2 The PSIAS set out the standards for internal audit and include the need for risk-based plans to be developed for internal audit and for plans to receive input from management and the 'Board'. Within the Council, the A&GC undertake the key duties of the 'Board' laid out in the PSIAS.
- 2.3 The PSIAS Performance Standard 2010 - Planning states that: *'The Chief Audit Executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals.'*
- 2.4 The proposed 2021/22 Internal Audit Strategy is intended to demonstrate how the SAIS supports the overall aims and objectives of the Council. However, these have been unprecedented times as the Council has reacted to the Covid-19 pandemic, the Council's changing risk profiles, with the significant impact on the way Council staff work. This has included Audit and Investigation activity, the nature of the work we are able to carry out and the extent to which we are able to deliver our planned audit activities as Council staff respond to the pandemic.
- 2.5 The situation remains uncertain and it is important for the Shared Audit and Investigation team to continue to remain agile at this time, enable flexibility and be a responsive audit function during this period. As such, it is proposed that for 2021/22, we will move to a quarterly planning cycle to ensure that we can be forward thinking and reactive to potential further uncertainties. The work programme will be specific as to what audit can be undertaken to contribute to the Chief Audit Executive's Internal Audit Opinion that is required to be produced under the Public Sector Internal Audit Standards (2017).
- 2.6 The Quarterly Programme of work has followed a similar process that would be used to prepare the annual Audit and Investigation Plan, including management's assessment of risk and our own risk assessment of the Council's major systems and other auditable areas and work undertaken to date. It has involved consultation with Corporate Leadership Team, the review of risk registers and external guidance where appropriate, comparison with other authorities, and our knowledge of the impact of the pandemic on this organisation and the delivery of its services.
- 2.7 For 2021/22 the Strategy will be to focus efforts / cost on only those audits that feed directly into:
- other regulated reporting but only the minimum effort necessary to deliver compliance, including the Annual Governance Statement (AGS).
 - facilitating the provision of an overall opinion each year for the A&GC on the operation of the Council's internal control environment, risk management arrangements and governance framework.
 - other strategic & tactical priorities which are at high risk from changes in customer needs, funding, processes or resourcing.
 - Commissioned Services, one example being Achieving for Children, will be audited under a joint audit approach in co-ordination with the respective body to provide assurances to each of the bodies and to avoid duplication of work.

- the 2021/22 Audit and Investigation Quarterly Work Programmes will take account of the Council's risk profile/appetite and be aligned with the Council's objectives and Corporate Risk Register (CRR) and Operational Risk Registers (ORRs), as well as the Annual Governance Statement.
- the 2021/22 Quarterly Work Plans will include reviews of systems/processes that may have been affected as a result of the Covid-19 pandemic.
- provision for investigation work, comprising reactive investigations and proactive fraud investigation exercises will be made within the Quarterly Work Plans.

2.8 As we are going through a period of uncertainty the Quarterly Work Programmes aim to enable the team to be agile and flexible in order to respond to changes in priorities, the need to respond to sudden events, resourcing of the SAIS team and availability of auditees who may need to respond to the pandemic within their services. Any changes made to the 2021/22 Quarterly Work Programmes during the year will be reported to the Director of Resources (&S151 Officer) and Head of Finance (Deputy S151 Officer) as they arise.

2.9 Consultations are undertaken with the Director of Resources (S151 Officer), Head of Finance (Deputy S151 Officer), Corporate Leadership Team and the Insurance and Risk Manager whilst preparing the Quarterly Work Programmes, both in determining risk and any emerging issues and taking into account any specific requests for audits to be undertaken.

2.10 Ongoing joint working with the Insurance and Risk Manager over several years has further enabled Internal Audit to develop an Integrated Internal Audit and Risk Management System to inform the annual Audit and Investigation Plans and provide feedback to the Risk Register regarding the findings of individual audits. This integration further influences both the nature of the audit work undertaken and the development of the CRR.

3. Resources

3.1 Risk assessment is used to inform the amount of staff resource dedicated to each area and the extent, frequency and depth of testing undertaken, with the high risk areas being examined more frequently. Annual allocations against individual audit areas have been deliberately flexed in recognition of the need to devote additional resources where new systems are being implemented.

3.2 However, during the period of the pandemic, pressures have been put on existing resources within the SAIS in responding to pandemic emerging events and on the availability of auditees due to them responding to events affecting their services. We will therefore continue to monitor the situation and will notify the Director of Resources (S151 Officer) and Head of Finance (Deputy S151 Officer) of any impact on the Quarterly Work Programmes, as they arise.

4. Reports to Audit and Governance Committee

- 4.1 A status report on internal audit work will be presented to A&GC on a regular basis. The purpose of these reports is to provide an update on the progress made against the delivery of the 2021/22 Quarterly Work Programmes. The report will provide details of the status of audits, i.e. those completed to date, at draft stage or work in progress with the assurance opinions given. The report will also provide a summary of internal audit performance, planning and resourcing issues.

5. Annual Assurance Report

- 5.1 A formal annual report to the A&GC, presenting the Chief Audit Executive's opinion on the overall adequacy and effectiveness of the framework of governance, risk management and control, will be published to enable it to be taken into account within the annual review of the effectiveness of the system of internal audit and in preparing the AGS. The format of the Chief Audit Executive's report will follow that set out in the PSIAS for Internal Audit and will include:

- an opinion on the overall adequacy and effectiveness of the Council's framework of internal control, risk management and governance;
- disclose any qualifications to that opinion, together with the reasons for qualification;
- present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies;
- any issues considered by the Chief Audit Executive to be particularly relevant to the AGS;
- a comparison of work undertaken with that planned, with a summary of internal audit performance for the year; and
- comment on compliance with the PSIAS and internal audit's quality assurance programme.

6. Conformance with Public Sector Internal Audit Standards

- 6.1 The PSIAS, as revised in April 2017, define the service and professional standards for public sector internal audit services. These include the need for risk-based audit plans to be developed and to receive input from management and the 'Board' (discharged by the Council's A&GC) on those plans.

- 6.2 Key, specific PSIAS provisions include:

PSIAS : 2010 - *"The Chief Audit Executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals."*

PSIAS : 2450 – *"The Chief Audit Executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control."*

- 6.3 The SAIS is designed to conform to the PSIAS. Under the PSIAS there is a requirement for audit services to have an external quality assessment every five years. In 2018, the SAIS commissioned CIPFA to complete an external quality assessment of the SAIS against the PSIAS, Local Government Application Note and the International Professional Practices Framework.
- 6.4 This external assessment confirmed a positive outcome with the service achieving the highest category of assessment “Generally Conforms” with the Standards (out of 3 possible categories). A small number of recommendations were made to ensure full compliance with the Standards, plus a number of advisory points raised to assist the development of the Shared Service and the achievement of best practice going ahead. These have been actioned, or are being addressed on an on-going basis.
- 6.5 A self-assessment will be completed in 2021/22, to provide on-going assurance that the SAIS continues to comply with all aspects of the International Professional Practices Framework, PSIAS and Local Government Application Note.
- 6.6 Internal Audit Standards also require that any potential conflicts of interest that may impair the objectivity or independence of the team are disclosed. We are not aware of any relationships that may impair the objectivity or independence of the team.

Details

Key Financial Systems		
<p>Traditionally, the service has undertaken full coverage of the key financial systems below. The coverage is listed in the outline scope. The Service will be continually reviewing this coverage in consultation with the Director of Resources (section 151 officer) and Head of Finance (Deputy S151 Officer) in year to ensure that audit coverage, if any, is relevant and focused correctly.</p>		
Audit	Reason for Audit	Outline Scope
Benefits/CTRS Follow Up	Main financial system	To provide assurance on Benefit/CTRS operations.
Council tax and NNDR Follow Up	Main financial system	To provide assurance on Council tax and NNDR collection and recovery processes.
Covid-19 Expenditure	Main Financial System	To provide assurance on the supplier payment/emergency payments/decision making process during the Covid-19 pandemic

Governance Building Blocks		
These reviews cover the key governance elements and are necessary for the formation of the Chief Audit Executive (CAE) and Annual Governance Statement (AGS)		
Audit	Reason for Audit	Outline Scope
Corporate Governance (AGS 19.1, 19.2, 19.10 & 19.11)	Governing Building Block	To provide assurance on; Codes of Conduct – Members and Officers, Annual Governance Statement including compliance, statutory responsibilities and policies.

Key Strategic Risks		
With reference to the Council's Corporate Risk Register, these audits are intended to provide assurance to management that the expected mitigating actions and controls to manage risks are operating as expected. All key strategic risks are expected to be covered over a two to three year period.		
Audit	Reason for Audit	Outline Scope
Commissioned Services	Key Strategic Risk	Contract audit coverage for key partners, focus on Waste Management.

Key Operational Risks		
With reference to the Corporate Risk Register and through discussion with Directors, these audits are intended to provide assurance to management that the expected mitigating actions and controls to manage risks are operating as expected.		
Audit	Reason for Audit	Outline Scope
Health and Safety incl PPE (AGS 19.8)	Key Operational Risk	To provide assurance on; Policies, operational management, risk assessments, accident/dangerous incidents reporting, training, monitoring and reporting and self-audit process.

Fraud and Investigation	
Activity	Outline Scope
Reactive Investigations	Direct Payments investigation
Proactive Investigations	Proactive counter fraud work in respect of new Government Covid-19 Business Rate Grants assurance work and associated risk assessments to support Revenues and Benefits Team)
National Fraud Initiative	Management of Council's provision of data and investigation of matches.

Auditor Judgement and Servicing the Business	
Reason for Audit	Outline Scope
Management Request	Housing Income due from Clients – Requested by FMT
Grant Certifications	Mandatory certification of grants received from central government e.g. Troubled Families Grants
Advice on demand	Requests for adhoc advice on control, risk management and governance issues.
Contingency (including management and member requests)	To cover management/member and other unforeseen requests throughout the year for both audit and investigation.
Follow up countermeasures and testing)	Extreme and Major risks only.

AfC Audits	
To undertake audits in the Children's Services Directorate	
Reason for Audit	Outline Scope
None requested for Q1	

2020/21 Audits Carried Forward	
Reason for Audit	Outline Scope
C/fwd from 2020/21	Completion of Audits Carried Forward from 2020/21

Days to be provided 142 days