

DRAFT INTERNAL AUDIT PLAN 2018/19

To: **Audit & Accounts Committee**

Date: **27th March 2018**

From: **Duncan Wilkinson, Chief Internal Auditor**

1. PURPOSE

- 1.1 To present the draft 2018/19 Internal Audit Plan attached as Appendix 1 and invite comments from Committee.

2. BACKGROUND

- 2.1 The role of Internal Audit is to provide the Audit and Accounts Committee and management independent assurance on the effectiveness of the controls in place to ensure that the Council's objectives are achieved. Internal Audit coverage is planned so that the focus is upon those areas and risks which will most impact upon the Council's ability to achieve these objectives.
- 2.2 This report outlines the proposed 2018/19 Internal Audit Plan (at Appendix 1). This has been revised in light of discussions with the Section 151 Officer, following a previous report to Strategic Management Team (SMT) on the 15th February. It was also agreed that regular monthly meetings between Internal Audit and the Section 151 Officer would be scheduled to allow for more detailed discussion around the use of audit resource.

Recommendation

The Audit & Accounts Committee is requested to consider and comment on the contents of this report, and approve the proposed 2018/19 Audit Plan as attached, subject to any changes agreed at the meeting.

Background papers: None

1. THE INTERNAL AUDIT PLAN

1.1 BACKGROUND

The Chartered Institute of Public Finance and Accountancy (CIPFA) and the Chartered Institute of Internal Auditors launched a common set of Public Sector Internal Audit Standards (PSIAS) in April 2013. The PSIAS set out the standard for internal audit across the public sector.

The principles in the PSIAS are consistent with the previous CIPFA code of practice for internal audit which applied across local government. They include the need for risk-based plans to be developed for internal audit and for plans to receive input from management and the 'Board'; for the purposes of the key duties laid out in the PSIAS, the Audit & Accounts Committee is effectively the 'Board' for the Council.

Under the Local Government Act, the Council's Section 151 officer is responsible for ensuring that there are arrangements in place for the proper administration of the Authority's financial affairs. The work of Internal Audit is therefore directly relevant to these responsibilities.

1.2 AUDIT PLANNING

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.”

The standards refer to the need for the risk-based plan to consider the organisation's risk management framework, and to take into account the requirement to produce an annual internal audit opinion and the assurance framework.

Within the Council, the Chief Audit Executive is the Chief Internal Auditor, for the purposes of the PSIAS. Performance Standard 2450 – *Overall Opinions* states that:

“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.”

The risk-based plan therefore needs to include an appropriate and comprehensive range of work which is sufficiently robust to confirm that all assurances provided as part of the system of internal audit can be relied upon by the Audit & Accounts Committee. The Chief Internal Auditor will ensure that internal audit resources are appropriate, sufficient and effectively deployed to achieve the internal audit plan.

1.3 THE PLANNING PROCESS

The plan is based on assurance blocks that each provides an opinion over key elements of the control environment, targeted towards in-year risks, rather than a more traditional cyclical approach examining each system over a number of years. For each assurance block, the most appropriate level of coverage necessary to provide an effective annual assurance opinion and added value to the organisation has been developed.

The audit plan is intended to remain dynamic in nature and will be reviewed and re-aligned on a regular basis to take account of new, emerging and changing risks and priorities. Resources will then be re-prioritised towards the areas of highest risk. The audit plan will be reported to Audit & Accounts Committee every quarter, and should be reviewed and robustly challenged by the Senior Management Team, the S151 Officer and the Audit & Accounts Committee.

In order to develop the audit plan, there must be a sound understanding of the risks facing the Council. The Internal Audit risk assessment of the authority is updated during the year and used to form the basis of the Internal Audit plan, alongside the Corporate Risk Register. Internal Audit has also engaged with members of senior management to ensure that known and emerging risks are considered in annual audit planning. Potential audit areas identified through this process are then assessed and weighted according to the level of risk they relate to.

1.4 THE ANNUAL PLAN

The Internal Audit Plan for the next year must be sufficiently flexible to enable assurance to be obtained over current risk areas, as well as emerging risks, and those risks which are yet to be identified. This is particularly relevant as we move into 2018/19, with the Council continuing to evolve and transform in the face of ongoing financial challenges. To reflect this, the draft 2018/19 Plan includes a particular focus on transformation and project management.

Inevitably, the potential for risks is increased during periods of change. For instance, reductions or high levels of turnover in the workforce provide an opportunity for controls to break down – as well as an opportunity to consider new and more efficient ways of organising people, systems and processes, without adversely impacting internal control. To reflect this risk, the Audit Plan contains an allocation of time for advice and guidance. Reviews of the key financial systems and pro-active anti-fraud and compliance audits will provide assurance that the basic governance and control arrangements are continuing to operate effectively, minimising the risks of misappropriation, loss and error.

The Audit Plan reflects the environment in which public sector audit operates, recognising that this has changed considerably over the past few years with more focus on, for example, better assurance, safeguarding and achieving best value. The planned audit coverage is intended to ensure stakeholders receive a valuable assurance and that the audit service tangibly adds value to the organisation.

Maintaining an Audit Plan which is dynamic, challenging and prioritised based on the organisation's risks is not a new concept; however, in the current environment it is

ever more critical if Internal Audit is to help the Council to respond effectively to the scale of change required in 2018/19 and beyond.

1.5 HOW ASSURANCE CAN BE GIVEN

As detailed above, the plan is split into both assurance blocks and directorate areas for ease of understanding as well as to demonstrate how assurance on the organisation's control environment can be given. There are a number of key assurance blocks, which are summarised below:

1.5.1 Key Financial Systems

This is the traditional area of internal audit work, required by external audit, and very much focuses on providing the Section 151 officer assurance that "the Council has made arrangements for the proper administration of its financial affairs." With the single finance system operated across LGSS partners, LGSS Internal Audit can deliver economy of scale via core testing on systems, supported by transactional testing of individual client operations.

These systems are agreed in advance with External Audit, with a focus on the systems that have the highest financial risk, and are used as the basis by which External Audit area able to place reliance on Internal Audit work. These reviews also give an opinion as to the effectiveness of financial management procedures and the arrangements to ensure the integrity of accounts.

1.5.2 Core Annual Assurances

The Plan incorporates annual assurances over core elements of the organisation's overall control system, including strategic performance management, risk management and the Council's Code of Corporate Governance. These reviews provide assurance that these policies and procedures are up to date; fit for purpose; effectively communicated; routinely complied with across the organisation; monitored and routinely improved.

1.5.3 Compliance

Compliance work is fundamental as it provides assurance across all Directorates and therefore supports the Head of Internal Audit opinion on the control environment. The proposed coverage for compliance is underpinned by an assessment of the Council's framework of controls (informed by policies and procedures) and includes those core areas where a high level of compliance is necessary for the organisation to carry out its functions properly. The work involves compliance checks across the organisation to provide assurance on whether the critical controls within the key policies and procedures are being routinely complied with in practice. This work will continue to challenge the existing controls to ensure that they are modern, effective and proportionate.

1.5.4 Transformation

In order to address increased financial pressure on the organisation, the Council

needs to transform and develop more effective working across all services. This work provides assurance over the management of the risks which accompany major transformation, and that benefits are delivered as planned. It also identifies two specific areas for review that could help improve decision making and positively contribute to the Value for Money (VFM) agenda.

1.5.5 Project Management

This work provides assurance over project management across the organisation, and for 2018/19 there will be a focus on the development of project assurance frameworks to identify and monitor the Council's most high-risk projects. This work will help ensure that good project management is embedded within the Council and that evidence is available that supports decisions taken at the key 'gateways'.

1.5.6 Commissioning and Contracts

Commissioning and contracts remains a key area of risk for the Council. Effective and proportionate contract monitoring is essential not only to ensure that expected outcomes are achieved, but also that the Council achieves good cost control; meaning that Cambridgeshire County Council (CCC) pays what it should, based on actual costs (or equivalent contract conditions). Higher-risk contracts have been selected for review, incorporating open-book assurance where possible, to ensure that these are operating in accordance with the terms of the contracts and value for money is being achieved by contract management activities. Work to examine the commissioning process as a whole is also included in this assurance block.

1.5.7 Anti-Fraud and Corruption

This is a key development area and a high-risk area across the public sector. This includes both reactive and pro-active elements, along with initiatives to raise awareness of the council's anti-fraud and corruption culture and to report on the arrangements in place. In addition to the time allocation for fraud investigation work including the risk assessment process for referrals, the assurance block includes an allocation of days for pro-active fraud strategy work.

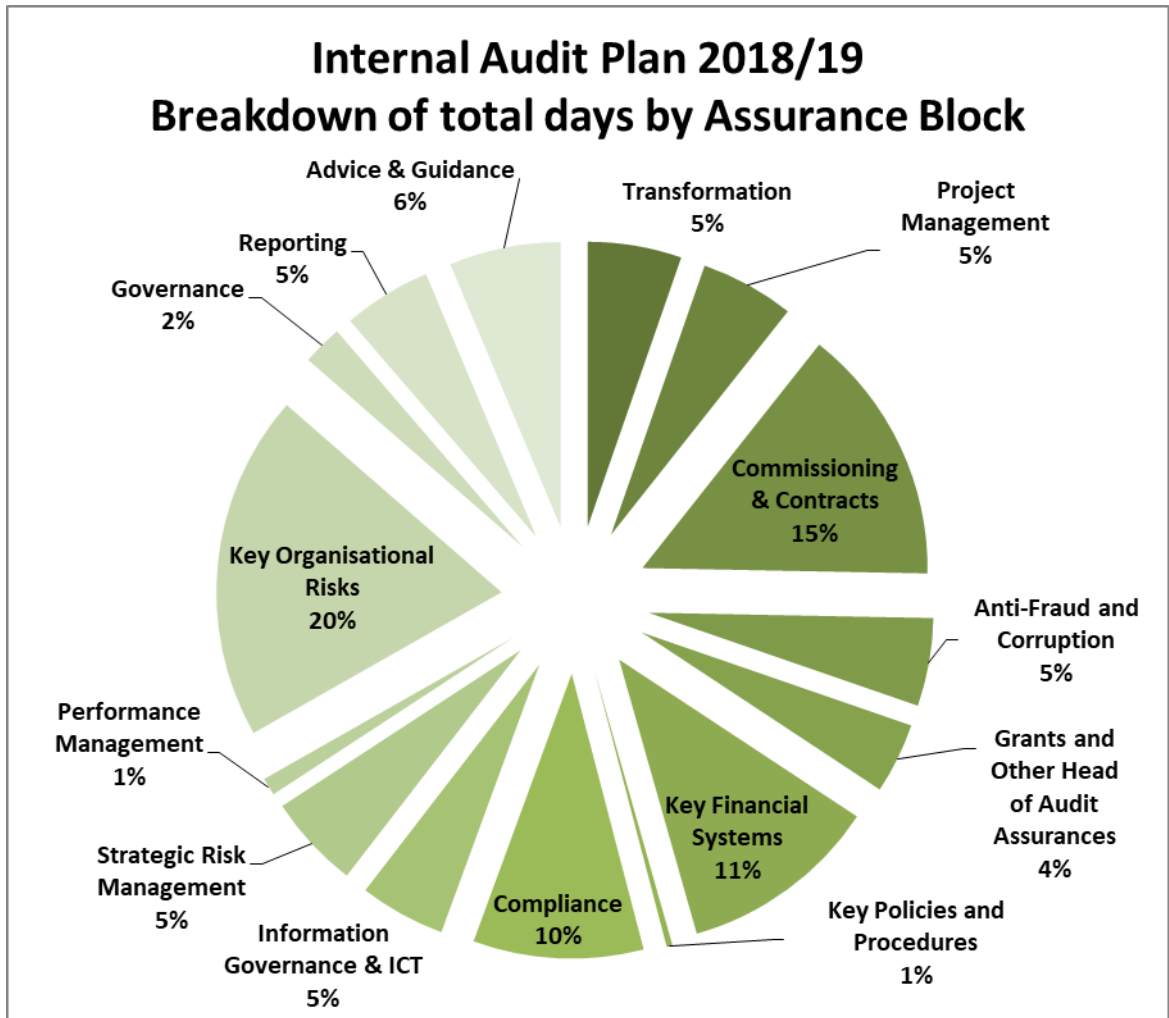
1.5.8 Information and Communication Technology (ICT) and Information Governance

The ICT assurance block includes reviews of key ICT risk areas and incorporates time for reviews of key risk areas around information governance and information security.

1.6 PLAN SUMMARY AND RESOURCES

In summary, the Audit Plan maintains a focus on risk-based and compliance audits as well as providing assurance on key financial systems. This reflects the need to focus on the management of emerging risks and to ensure the continued operation of key controls within the Council's governance arrangements, systems and processes. In order to contribute to the Council's efficiency agenda, there is also a continued need to allocate time to anti-fraud work and value for money reviews.

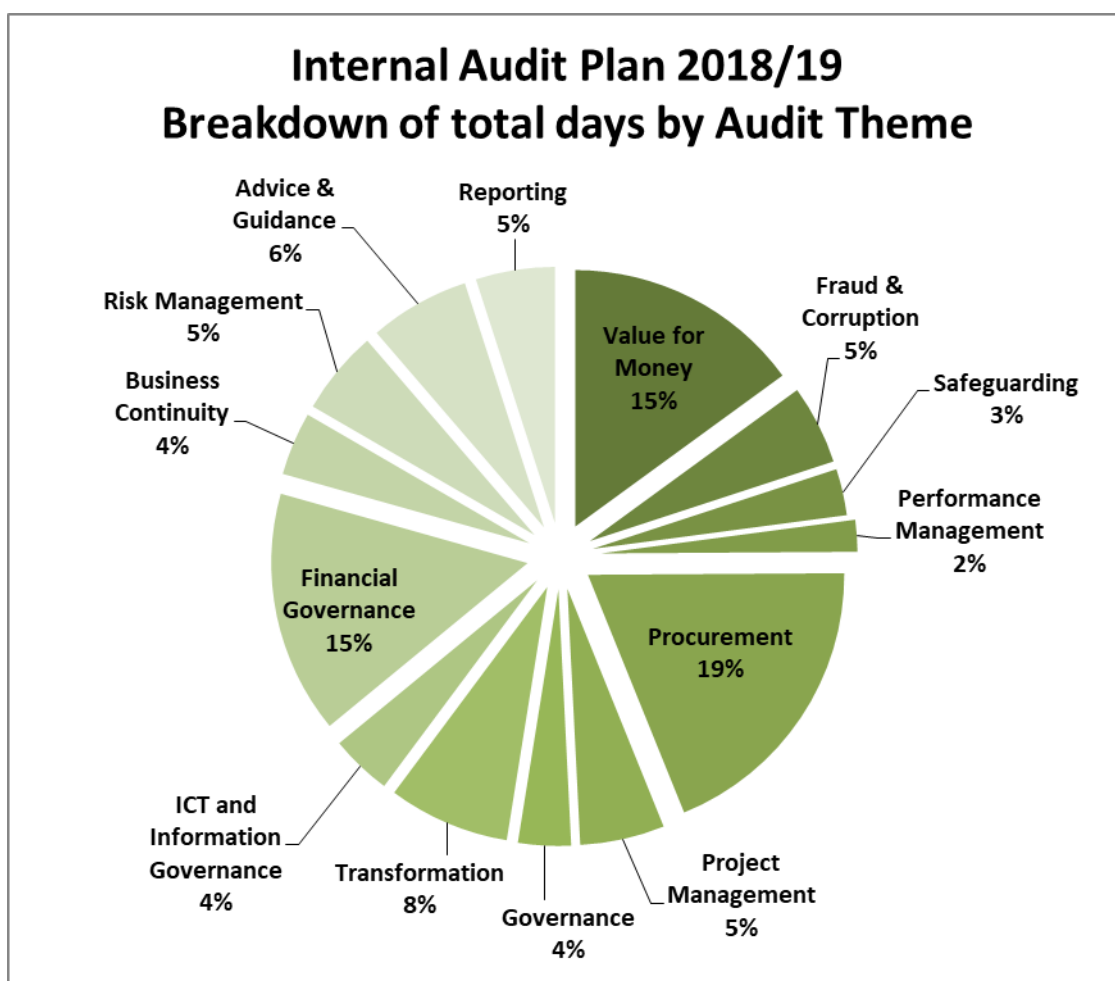
The Audit Plan has been agreed as 1,552 days, consistent with the 1,550 days for 2017/18. The proposed approximate split of time across the 2018/19 Audit Plan is as follows:



To help understand the breadth of audit coverage across the organisation, we have also broken the draft Plan down into organisational themes. This helps to demonstrate how the planned reviews will provide coverage of key organisational risks.

In particular, in alignment with the Council's Transformation Programme, the Audit Plan for 2018/19 has a focus on both transformation and procurement risk, and includes reviews of commissioning and contract management of major corporate contracts as well as reviews to provide assurance over the management of key risks which accompany organisational transformation.

The breakdown of the proposed Plan across these organisational themes is as follows:



1.7 CONCLUSIONS

The 2018/19 Audit Plan has used a risk-based approach to prioritising internal audit work and includes sufficient coverage to ensure an evidence-based assurance opinion on the control environment can be provided at the end of the year.

The Plan is responsive in nature and all efforts will be made to maximise coverage to provide the most effective and agile internal audit service possible that focuses on key risks facing the organisation throughout the year.

Progress against the plan will be monitored throughout the year and key issues reported to SMT and the Audit Committee each quarter.

1.8 THE DRAFT INTERNAL AUDIT PLAN 2018/19

The Draft Internal Audit Plan is presented at Appendix 2.

Any changes agreed as a result of this meeting will be incorporated into the draft Plan prior to presentation to Audit & Accounts Committee on the 27th March.

APPENDIX 2 – DRAFT INTERNAL AUDIT PLAN 2018/19

Internal Audit Plan 2018/19						
Audit	Days	Theme	Qtr	Month	Directorate	Why?
Transformation						
<p><i>In order to address increased financial pressure on the organisation, the Council needs to transform and develop more effective working across all services. This work provides assurance over the management of the risks which accompany major transformation, and that benefits are delivered as planned. It also identifies two specific areas for review that could help improve decision-making and positively contribute to the Value for Money (VFM) agenda.</i></p>						
Transformation Programme	20	Transformation	Q1	April	Cross-Cutting	Review of the Transformation Programme including governance arrangements, management, monitoring and benefits realisation.
Transformation Project Audits	60	Transformation	Q1	April	Cross-Cutting	Four project audits of Transformation projects, two at the initiation stage and two at the benefits realisation stage, to be identified in conjunction with the s151 Officer. Providing an assurance report on each project taking into account decision-making, financial management, governance, risk management and benefits realisation.
Impact of price/quality evaluation in tender process and review of guidance.	20	Transformation	Q1	April	Cross-Cutting	Review guidance on the use of price/quality in tender evaluation and sample taken from recent evaluations to determine the cost paid for increased quality and the eventual 'impact' of any additional quality.
Discretionary and Non-Statutory Service Provision & Expenditure	20	Transformation	Q2	July	Cross-Cutting	Review of guidance available to help colleagues consider the impact (cost/benefit) of including discretionary elements within

For the public sector



						eligibility criteria for service users, including comparison of CCC with other Councils. Evaluate guidance available against best practice. Review agreed key areas and compare to similar Council's and attempt to quantify the positive outcomes achieved by investing in discretionary spend.
Total Transformation:	120					
Project Management						
<i>Providing assurance over project management across the organisation, and focusing on the development of project assurance frameworks to identify and monitor the Council's most high-risk projects. This work will help ensure that good project management is embedded within the Council and that evidence is available that supports decisions taken at the key 'gateways'.</i>						
Development of Project Management Framework	10	Project Management	Q1	Ongoing	Cross-Cutting	Provision of ongoing support and advice to the development and implementation of the new Council-wide Project Management Framework and Projects Assurance Process.
Development of Project Assurance Framework	10	Project Management	Q1	Ongoing	Cross-Cutting	Development of Council-wide projects assurance process, to ensure all projects are risk-assessed and the most high-risk projects have a project assurance officer assigned from Audit, Finance or Transformation.
Project Assurance of High Risk Projects	40	Project Management	Q1	Ongoing	Cross-Cutting	Project assurance of high-risk projects by designated Internal Audit project assurance officers.
Total Project Management:	80					
Anti-Fraud and Corruption						
<i>Allocation of time for risk assessment and investigation of fraud and theft referrals. Should significant fraud be identified in-year SMT will be consulted as to the best way to investigate as well as, where appropriate, how to improve the control environment to reduce the risk of re-occurrence.</i>						
National Fraud Initiative	40	Fraud & Corruption	Q1	June	Cross-Cutting	Management of statutory National Fraud Initiative.
Fraud Investigations	35	Fraud & Corruption	Q1	Ongoing	Cross-Cutting	Allocation of time to investigate alleged fraud or theft.

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Total Anti-Fraud and Corruption:	75					
Key Financial Systems						
<i>Providing assurance that the Council has made arrangements for the proper administration of its financial affairs, these system audits are agreed in advance with External Audit and focus on the systems with the highest financial risk. These reviews give an opinion as to the effectiveness of financial management procedures and arrangements to ensure the integrity of accounts. LGSS Internal Audit (IA) will use the shared services ethos to minimise the resources required to undertake these audits, whilst still giving effective assurance to CCC.</i>						
Key Financial Systems Assurances	170	Financial Governance	Q3	December	Cross-Cutting	Annual assurance over LGSS Key Financial Systems conducting transactional testing across core systems, review scopes agreed with External Audit.
Total Key Financial Systems:	170					
Grants and Other Head of Audit Assurances						
<i>Provision of assurances over grant funding from central government where a Head of Audit opinion is required. These are becoming more in number each year and SMT will be kept informed of new requirements via the normal reporting mechanisms.</i>						
Growth Deal	5	Financial Governance	Q1	May	Place and Economy (P&E)	Grant certification required.
Local Transport Capital Block Funding	5	Financial Governance	Q2	July	P&E	Grant certification required.
Bus Service Operators	5	Financial Governance	Q2	July	P&E	Grant certification required.
Challenge Fund - Drought Damaged Roads	5	Financial Governance	Q2	July	P&E	Grant certification required.
Cycle City Phase II	5	Financial Governance	Q2	September	P&E	Grant certification required.
Troubled Families Grant	28	Financial Governance	Q1	Ongoing	People & Comm-	Grant certification required. Ongoing throughout year.

For the public sector



					unities P&C	
National Productivity Fund	5	Financial Governance	Q1	June	P&E	Grant certification required.
Safer Roads Funding	5	Financial Governance	Q2	July	P&E	Grant certification required.
Pothole Action Fund	5	Financial Governance	Q2	July	P&E	Grant certification required.
Public Health Grant	5	Financial Governance	Q1	April	Public Health (PH)	Following concerns about the use of ring-fenced grant at Northamptonshire County Council, review to confirm that no similar issues have arisen at CCC since the last review of the grant in 2016/17.
Broadband Grant	5	Financial Governance	Q1	April	C&CS	Grant certification required.
Total Grants and Other Head of Audit Assurances:	78					
Commissioning & Contracts						
<i>This is a key area of risk. Effective and proportionate contract monitoring by CCC is essential to ensure good cost control (i.e. we pay what we should based on actual costs/'contract' conditions) and that expected outcomes from these contracts are achieved. Higher-risk contracts have been selected for review, incorporating open-book assurance where possible to ensure that these are operating in accordance with the terms of the contracts and value for money is being achieved by contract management activities. Work to examine the commissioning process as a whole is also included in this assurance block.</i>						
Procurement Governance	20	Procurement	Q3	September	Cross-Cutting	Review covering policies and procedures governing procurement processes, and arrangements for monitoring compliance with procurement policies. Assurance over risk that best value is not being achieved across all Council procurement.
Highways Contract Open Book Review	25	Procurement	Q2	September	P&E	Open book reviews of the Highways Contract.

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Waste Private Finance Initiative (PFI) Open Book Review	25	Procurement	Q2	September	P&E	Open book reviews of the Waste PFI Contract.
Street Lighting PFI Open Book Review	25	Procurement	Q2	September	P&E	Open book reviews of the Street Lighting Contract.
Transport Contract Management	25	Procurement	Q3	November	P&E	Review of contract management within Transport services, to provide assurance over governance and management, with coverage of home to school transport, day centre transport, and other services.
P&C Contract Management	25	Procurement	Q1	May	P&C	Audit review of Coram Cambridgeshire Adoption contract with a total value of £4.9m.
Contract Management of Residential and Nursing Care Providers	25	Procurement	Q2	July	P&C	Review of contract management of residential and nursing care providers.
Public Health Contract Management	25	Procurement	Q2	July	PH	Open book review of Integrated Commissioning covering health visiting and school nursing, as suggested by Liz Robin.
Business Continuity for Key Contracts	25	Business Continuity	Q2	July	Cross-Cutting	Review of a sample of key strategic suppliers, with a focus on suppliers of care and transport to vulnerable service users, to identify assurances in place over supplier resilience and continuity planning.
Total Commissioning & Contracts:	220					
Key Organisational Risks & Director Requests						
These are areas of risk specifically identified by directors during the consultation process and have been requested to be included in the 2018/19 Audit Plan. This block also includes areas where the Audit Committee require additional assurances. Assurance over key organisational risks and requests for specific audit reviews by individual Directors will not only give directors the assurance they have requested but will support the annual Head of Internal Audit opinion across the control environment.						
Business Continuity	20	Business Continuity	Q3	October	Corpo- rate and Custo-	Requested by Sue Grace. Review of Business Continuity arrangements in the event of serious disruption, and ongoing management and monitoring of arrangements, following a major

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					mer Services C&CS	review of Business Continuity.
Capgemini Report Response	15	Transformation	Q2	July	P&C	Requested by Sue Grace. Review of responses to Cap Gemini work to identify digital space opportunities within Adults Services, to provide assurance that the organisation is responding to the report findings.
Personal Budgets	30	Value for Money	Q1	April	P&C	Requested by Wendi Ogle-Welbourn. Review focused on the introduction of education personal budgets and Education Health & Care Plans. Assurance that personal budgets achieve value for money and are managed effectively when elements of each budget cut across different teams within the directorate.
Fostering Service	20	Value for Money	Q1	May	P&C	Requested by Wendi Ogle-Welbourn. Review of fostering strategy, governance and management of fostering services.
Neighbourhood Cares Project	15	Safeguarding	Q2	September	P&C	Requested by Wendi Ogle-Welbourn. Review of major project assisting individuals to take up support within their community. Assurance over potential risks particularly around safeguarding, following transformation of governance in this area.
Special Educational Needs Placements	20	Value for Money	Q2	July	P&C	Requested by Wendi Ogle-Welbourn. Analysis of expenditure and review of governance and ongoing management of special educational needs placements, with a focus on value for money.
Annual Safeguarding Assurance	25	Safeguarding	Q2	September	P&C	Annual assurance on safeguarding, guided by a review of assurances over the Council's safeguarding arrangements for children and adults, including internal review processes, contractual assurances, and assurances received from third parties such as Ofsted, peer reviews etc. and gap analysis work.
Section 106 Funding	20	Value for Money	Q3	November	P&E	Requested by Graham Hughes. Major income stream; risk that income is not collected when due or is not utilised and has to be returned to developers. Review of compliance with processes, to include following a sample of s106 agreements from receipt of the funding to its application.

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Procurement Transport Project	10	Procurement	Q1	Ongoing	P&E	Requested by Graham Hughes. Ongoing support to the Procurement Transport Project.
P&E Partnership Services Cost Recovery	20	Value for Money	Q1	June	P&E	Requested by Graham Hughes. Review to provide assurance that costs are fully recharged where Cambridgeshire County Council delivers work for partners such as the Combined Authority, LEP etc.
Business Planning	20	Value for Money	Q1	June	Cross-Cutting	Review of governance, management and monitoring, and benefits realisation.
Grants to Voluntary Organisations	20	Value for Money	Q1	May	Cross-Cutting	Review of Council-wide framework for grants provided to voluntary organisations. Review of extant guidance and/or development of new guidance for the award of grants
Management of Consultants and Interims	20	Procurement	Q3	November	Cross-Cutting	Review of the use of consultants and interims at the Council to gain assurance over compliance with contract procedure rules, appropriate use of employment status, and effective contract management.
Capital Project Variations and Overspends	20	Value for Money	Q2	August	Cross-Cutting	Review of a sample of capital projects which have experienced significant overspends or variations, to gain assurance over risk and issue management, and identify any lessons learned for dissemination.
Public Health Joint Commissioning Unit	20	Transformation	Q1	May	PH	Requested by Liz Robin. Review of joint Public Health Commissioning Unit established with Peterborough City Council.
Total Risk-Based Audits:	295					
Key Policies & Procedures						
Effective policies and procedures drive the culture and risk appetite of the organisation and ensure key control principles are captured. They should reviewed annually to ensure they remain proportionate and effective.						
Annual Key Policies & Procedures Review	5	Governance	Q1	April	Cross-Cutting	Following previous year audit reviews of core policies and procedures, this review will provide assurance that key policies are reviewed, updated and accessible to staff.

For the public sector



Total Policies & Procedures:	5					
Compliance						
Compliance checks across the organisation to provide assurance on whether critical controls within key policies and procedures are routinely complied with in practice. Proposed coverage is underpinned by an assessment of the Council's framework of controls and findings from previous audit work.						
Key Performance Indicators	15	Performance	Q2	September	Cross-Cutting	Review of a sample of Key Performance Indicators to confirm that they are calculated and reported accurately in order to appropriately inform decision-making.
Grants to Voluntary/Other Organisations, including State Aid Compliance	25	Governance	Q1	June	Cross-Cutting	Review to provide assurance that the Council is complying with internal guidance (and State Aid rules) when issuing grants to third parties such as charities and community organisations.
Agency Staff Compliance	15	Procurement	Q3	October	Cross-Cutting	Follow-up review of the agency worker contract with Opus.
Procurement Compliance	30	Procurement	Q3	September	Cross-Cutting	4x reviews throughout the year of a sample of invoices, to provide assurance over risk that best value is not being achieved across all Council procurement. Once invoices have been selected, the review will work backwards through the commissioning process to confirm compliance and VFM.
EU Procurement Regulations	15	Procurement	Q3	October	Cross-Cutting	Review of high-value procurements to confirm compliance with EU Procurement Regulations and that best value is being achieved through procurement.
Direct Payments Compliance	15	Value for Money	Q2	July	CFA	Sample testing of Direct Payments files to provide assurance over the following risks: Direct Payments are misused by service users or subject to fraud; the Council does not monitor these effectively; and that surplus monies due for repayment are not identified.
Unannounced Visits	20	Value for Money	Q2	TBC	Cross-Cutting	2 - 3 services will be identified in conjunction with contract managers, for unannounced visits focusing on compliance with the Council's policies and expectations for management of finances and safeguarding risks, and providing an appropriate deterrent to fraud. Proposed to visit libraries as part of this work.

For the public sector



Fees and Charges Policy & Compliance	20	Value for Money	Q2	August	Cross-Cutting	Risk that new processes around setting fees and charges are not followed, leading to the Council missing out on income or legislative non-compliance.
Total Compliance:	155					
ICT and Information Governance						
Reviews of key risk areas around information governance and information security, as well as coverage of key ICT risk areas such as major ICT failure.						
Information Security	20	ICT and Information Governance	Q2	August	Cross-Cutting	Review of arrangements for Information Security, with a focus on: policies and procedures; compliance with legislative requirements; communication and staff awareness; compliance monitoring; and incident handling.
ICT Disaster Recovery	15	Business Continuity	Q3	October	Cross-Cutting	Review of ICT Disaster recovery arrangements.
Controls Review of critical systems	15	ICT and Information Governance	Q2	July	Cross-Cutting	Systems to be determined.
Response to Information Security Incidents	20	ICT and Information Governance	Q1	June	Cross-Cutting	Review of information security incidents to provide assurance that managers are implementing agreed actions to prevent reoccurrence.
Information Management Board	3	ICT and Information Governance	Q1	Ongoing	Cross-Cutting	Internal Audit attendance at Information Management Board.
Total ICT Audit:	73					
Strategic Risk Management						
Assurance over the Council's risk management framework in addition to support, advice and facilitation of strategic risk management processes.						
Annual Assurance on Risk Management	5	Risk Management	Q4	January	Cross-Cutting	Maintaining the CRR, reporting to stakeholders and providing an annual assurance over the Council's Risk Management framework.

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Risk Management	75	Risk Management	Q1	Ongoing	Cross-Cutting	Strategic risk management processes.
Total Risk Management:	80					
Strategic Performance Management						
Assurance that accurate and effective performance reporting and use of key performance indicators drives informed decision making across the organisation.						
Corporate Key Performance Indicator Framework	5	Performance	Q4	January	Cross-Cutting	Providing an annual assurance over the effectiveness of the Council's corporate Key Performance Indicator framework.
Directorate Performance Management	10	Performance	Q1	May	Cross-Cutting	Review of directorate-level performance indicator and performance management frameworks to provide assurance over accuracy and informed decision-making.
Total Performance Management:	15					
Governance						
Annual Governance Statement/Code of Corporate Governance	15	Governance	Q3	November	Cross-Cutting	Annual Governance Statement/Code of Corporate Governance.
Schools Causing Concern	4	Safeguarding	Q1	Ongoing	P&C	Audit attendance at Schools Causing Concern group and ad hoc advice.
Annual Whistleblowing Policy Report and Awareness	15	Governance	Q4	January	Cross-Cutting	Work to review the whistleblowing policy, conduct awareness-raising activities across the organisation, and produce the annual report on whistleblowing cases.
Total Governance:	34					
Advice & Guidance						
Advice & Guidance	50	Advice & Guidance	Q1	Ongoing	Cross-Cutting	Providing support and guidance to staff on ad-hoc queries.

For the public sector



Freedom of Information Requests	5	Advice & Guidance	Q1	Ongoing	Cross-Cutting	Allowance of time to respond to FOI requests received in-year.
Follow-Ups of Agreed Actions	40	Advice & Guidance	Q1	Ongoing	Cross-Cutting	Confirming agreed actions have been implemented to reduce key organisational risks.
Total Advice & Guidance:	95					
Reporting						
Committee Reporting	25	Reporting	Q1	Ongoing	Cross-Cutting	Reporting to Audit and Accounts Committee.
Management Reporting	25	Reporting	Q1	Ongoing	Cross-Cutting	Reporting to SMT.
Audit Plan	25	Reporting	Q1	Ongoing	Cross-Cutting	Development of the Internal Audit Plan and in-year revisions/updates.
Total Reporting:	75					
Operational Plan Total - 2018/19	1550					