

Details**ASSURANCE ACTIVITY**

| Section 1- Corporate Risks | | |
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| With reference to the 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 corporate risks are expected to be covered over a two-to-three-year period. | | |
| Audit | Reason for Audit | Outline Scope |
| Budget & Financial Resilience | Key Corporate Risk 1 | <ul style="list-style-type: none"> Financial Management including Budget Setting, Budget Monitoring and Budgetary Control. 2022/23 CIPFA Financial Management Code (Financial Resilience) audit follow up including review of Office for Local Government (Oflog) and financial resilience indicators. Savings governance – Savings setting and achievement. Review of Lessons Learned from S114 Failures to inform audit work in KCR 1. |
| Budget & Financial Resilience | Key Corporate Risk 1 | Key systems: - <ul style="list-style-type: none"> Housing Rents – to determine whether controls over the operation of the system are effective. Debtors – to determine whether the controls over the operation of the systems are economic, efficient and effective. |
| Workforce | Key Corporate Risk 3 / Chief Executive's Office DMT request | Due to the national challenges in recruiting permanent staff with the right levels of skills, competence and experience, there is a risk to the council's ability to deliver its community vision, which could, if not managed, lead to fines and reputational risk. Audit activity will focus on Service Level Agreements – review of processes and compliance. |
| Outcomes and Costs for Children with Special Educational Needs | Key Corporate Risk 5 / Children's Services DMT request | Review the controls in place for External Placements – Commissioning and Value for Money. Social Care Placements and SEND placements. |

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| Health and Safety | Key Corporate Risk 6 / Chief Executive's Office DMT request | To determine, at a high level, whether the controls over the operation of health and safety in the Council are effective. |
| Adult Social Care Supplier Sustainability and Sufficiency | Key Corporate Risk 7 | Scope to be agreed. |
| Cyber Security | Key Corporate Risk 8 | Review to ensure that information security risks are regularly reviewed, identified, treated and networks are protected to identify vulnerabilities that might be exploited causing damage to the systems and network, data loss, and the use of key services. |

Section 2- Key Operational Systems

With reference to the Council's Directorate Risk Registers, 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 directorate risks are expected to be covered over an agreed time period.

| Audit | Reason for Audit | Outline Scope |
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| Community Safety & Anti-Social Behaviour | Place and Growth DMT request | Review of systems and processes between Housing and Anti-Social Behaviour including information and intelligence sharing. Review of monitoring and case management approach. Review of gaps in process/system. |
| Public Health | Public Health/Adults / Children's Service DMT request | Review to give management assurances on risk management and control framework e.g., Governance arrangements, Public Health contracts/arrangements, Budgets, Financial procedures, Performance Management. |
| Car Park Budgets – Place & Growth | Place & Growth DMT request | Car Park budgets – car park income, parking enforcement, invoices and the NSL contract finances. |
| Capital Programme and Management – Place & Growth | Place & Growth DMT request | To check the end-to-end processes from creation of a Capital Project through risk reviews, challenge, cost controls to monitoring/feedback. Audit of delivery of outcomes, delivery of projects and governance in place. |

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| Home to School Transport – Children’s Services | Children’s DMT request | Review of mitigations in respect of increasing costs in light of being one of the three biggest costs to local authorities that have attracted S114 Notices. |
| Preventative Health – Resources and Assets | Resources and Assets Leadership Team request | Review of role of the Voluntary and Community Sector as a key social value. |
| Equality Impact Assessments – Chief Executives | Chief Executive’s Office DMT request | Review of use and consistency of EQIAs across the Council. |

Section 3 - 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 |
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| Risk Management | AGS Improvement Plan; Governance Building Block | Follow up of actions from Peer Review in respect of Risk Management. To assess how well embedded Risk Management is across the organisation and how that can be driven forward. |
| Contract Audit | Governance Building Block | To undertake pre, current and post contract audit work for a sample of key contracts. |
| Governance of Companies | Governance Building Block | To review the governance systems in place for the four trading companies (LATCOs) that WBC wholly owns and in particular, to assess whether they: <ul style="list-style-type: none"> are in line with CIPFA guidance. minimise the risks identified from lessons learned reports by CIPFA and other relevant organisations. <p>Where possible, assurances will be taken from a recent External review of this area.</p> |

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| Annual Governance Statement (AGS) 2023/24 | Governance Building Block | To support and advise management on the completion of the 2023/24 AGS and provide assurance on the follow-up actions taken in respect of the 2023/24 AGS. |
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Section 4 - Fraud and Investigation

| Activity | Outline Scope |
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| National Fraud Initiative Data Matching | Management of Council's provision of data and investigation of matches. |
| Other Fraud Activities | To include, for example monitoring the Whistleblowing Hotline, monitoring of fraud and Whistleblowing email addresses, proactive investigations, Anti-fraud and Anti-Corruption Fraud Policies Refresh, provision of fraud statistics for relevant external and internal bodies e.g., Transparency Statistics, Investigatory Powers Commissioner's Office statistics; Police Information and Data Request, Regulation of Investigatory Powers Act Monitoring and review. |

| Section 5 - Auditor Judgement and Servicing the Business | |
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| Activity | Outline Scope |
| Grant Certification | Mandatory certification of grants received from central government e.g., Troubled Families Grants, Disabled Facilities Grants. |
| Effectiveness of System of Internal Audit (Public Sector Internal Audit Standards | Ongoing self-assessment against Public Sector Internal Audit Standards after the External Review of the Internal Audit and Investigation Service by CIPFA in July 2023. |
| Advice on demand | Requests for ad-hoc advice on control, risk management and governance issues. |
| Contingency | Member/Management requests. |
| Follow up countermeasures/ testing | Very high/High priority concerns only. |

| Section 6 – Advisory Activity | |
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| Activity | Outline Scope |
| Corporate Leadership Team (CLT) Briefings | Periodic briefings for CLT on governance internal control, risk management, for example, lessons learnt from review of recent financial failures in local government. |
| Statutory Officer Group | Quarterly Corporate Governance Toolkit updates. |

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