

Details**ASSURANCE ACTIVITY**

Section 1- Corporate 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 corporate risks are expected to be covered over a two-to-three-year period.			
Audit	Reason for Audit	Outline Scope	Notes / Reasons for Deferral*
Financial Resilience/Compliance with CIPFA Financial Management Code	Budget & Financial Resilience (Key Corporate Risk 1)	The CIPFA Financial Management Code (FM Code) is designed to support good practice in financial management and to assist local authorities in demonstrating their financial sustainability. The FM Code, therefore, for the first time, sets the standards of financial management for local authorities. This review will give assurance on the internal controls, risk management and governance against the CIPFA Financial Management Code	
Financial Monitoring	Budget & Financial Resilience (Key Corporate Risk 1)	Review of controls and processes in respect of the council's Revenue and Capital Budget Monitoring arrangements	
Key Financial Systems	Budget & Financial Resilience (Key Corporate Risk 1; AGS 21.6 – Rent Standard Compliance)	To determine specific audits using risk-based approach to identify specific areas (Link into Financial Systems Assurance Mapping). Potential areas for 2022/23 and reason (reviewing areas of weakness to ensure they have/are being dealt with/ or where management think controls are strong to test the robustness: -_ <ul style="list-style-type: none"> • Debtors (previously Category 3 Audit Opinion) • Housing Rents (previously Category 3 Audit Opinion) • Treasury Management 	Last audit 2020/21 – no significant issues

Audit	Reason for Audit	Outline Scope	Notes / Reasons for Deferral *
Corporate Governance	Corporate Governance (Key Corporate Risk 2) & Peer Review	Provide assurance on the application of the Local Code of Corporate Governance (using new Governance Monitoring Toolkit), reviewing evidence to validate assessment strands. Reviewing areas of strength to confirm that assessment is correct or looking at areas of weakness to provide assurance that they are being addressed	Reliance on Governance Toolkit assessments by Statutory Officers Group
Climate Emergency	Climate Emergency (Key Corporate Risk 9)	The Council's response to the climate emergency and the Climate Emergency Action Plan (CEAP) were audited in 2021/22 and initial feedback is that the Council's overall governance for the planning and delivery of the CEAP is robust. Data sets/information and knowledge in the industry is not sufficiently mature and for 2022/23, we will continue to research and monitor the treatment of Carbon accounting, how the market develops to inform what we are doing locally and to learn from best practice in this area	Defer due to requirement for specialist expertise to inform the audit at additional cost to the Service
Children's Services - High Needs Block	Children's Services (Key Corporate Risk 5)	Review of commissioning and control of placements – specific scope to be agreed	Assurances to be taken from Safety Valve work; other inspections e.g., Ofsted
New Enforcement & Safety Service (Part I and II)	Place & Growth DMT Request	Review of new service over four quarters of 2022/23 and to assess whether we are meeting the expectations for the new service Part 1 – Review of overall Governance arrangements for new service Part II – Review of new Antisocial Behaviour Team	Reduce original agreed coverage to concentrate on overall governance arrangements initially

Audit	Reason for Audit	Outline Scope	Notes / Reasons for Deferral *
Self-Assessment of Council's Arrangements Governance and Cyber Security Arrangements	Information Governance & Cyber Security (Key Corporate Risk Ref 10)	Self-Assessment of Council's arrangements against the National Audit Office Cyber Security and Information Risk Guidance, National Cyber Security Centre guidance, ISO27001:2013 and good practice, designed to surface any gaps in control to bring to the attention of management and to inform internal audit activity going forward	
Project Delivery	Information Governance & Cyber Security (Key Corporate Risk Ref 10)	To provide assurance that the planned IT Programme of work aligns to the Council's digital strategy, is regularly monitored, and that the IT projects are being planned and managed, identifying project risks to quality, time and cost	Director request due to unplanned IT work

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	Notes / Reasons for Deferral *
Public Health	Adults Service and Health Management 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	Can be undertaken early 2023/24
Asylum Seeking Children	Children's Services DMT Management Request	To review systems and controls in light of Home Office directive to all local authorities	Home Office challenge means this area is being scrutinised internally

Audit	Reason for Audit	Outline Scope	Notes / Reasons for Deferral *

Use of Finance Functionality & System	Children's Services DMT Management Request	Link to Commissioning and Control of Placements review. Up front involvement in development of finance functionality and systems controls	Audit dependent on procurement of new system. Input to be provided to supporting Working Group
S106 Contributions	Place & Growth DMT Management Request	To undertake a follow up review of progress implementing 2020/21 agreed audit countermeasures	
Contract / Client Management Compliance	Place & Growth DMT Management Request	To ensure processes are robust and effective and are in accordance with best practice, identify lessons learned to be identified and shared	

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	Notes / Reasons for Deferral *
Risk Management	AGS Improvement Plan Ref. 21.1	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	LGA Corporate Peer Challenge considered WBC's risk management arrangements and made some recommendations for improvement which council has taken on board
Annual Governance Statement (AGS) 2021/22	Governance Building Block	To support and advise management on the completion of the 2021/22 AGS and provide assurance on the follow-up actions taken in respect of the 2021/22 AGS	

Section 4 - Fraud and Investigation

To ensure the Council has satisfactory provision for the prevention and detection of fraud and corruption

Activity	Outline Scope	Notes / Reasons for Deferral *
Reactive Investigations	To include for example Whistleblowing, Council Tax Reduction Scheme, Housing investigations etc.	
Proactive Investigations	Government Covid Business Rate Grants assurance work and associated risk assessments - new or emerging Covid related risks	
Proactive Investigations	For example, Empty Property Relief Exercise (Request of Head of Income and Assessments)	Empty Property Relief Exercise to be completed September 2022. No further proactive investigation exercises
National Fraud Initiative Data Matching Exercises	Management of Council's provision of data and investigation of matches	
Other Fraud Activities	Development of Counter Fraud Plan for new Service	
	Anti-Fraud and Anti-Corruption Fraud Policies Refresh for new Service	
	Corporate and Specific Fraud Awareness and Training	
	Provision of fraud statistics for relevant external and internal bodies e.g., Transparency Statistics, Investigatory Powers Commissioner's Office statistics	
	Police Information & Data Protection Requests	
	Regulation of Investigatory Powers Act Monitoring and review	

Section 5 - Auditor Judgement and Servicing the Business

Activity	Outline Scope	Notes / Reasons for Deferral *
Grant Certifications	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 in preparation for External review of compliance for new Internal Audit Service in Q3 2022/23 (requirement of PSIAS every 5 years)	
Health and Safety	Management request to review council's health and safety arrangements in advance of external inspection	
Right to Buy	Management request for review of internal controls process	
Advice on demand	Requests for ad-hoc advice on control, risk management and governance issues	Reduction of time available
Contingency	Member/Management requests	No contingency time to the end of the year
Follow up countermeasures/ testing	Very high/High priority only	

Section 6 – Advisory Activity

Activity	Outline Scope	Notes / Reason for Deferral *
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	

Key: - Shaded rows are audit activities proposed for deferral to 2023/24

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