

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
Financial Resilience/Compliance with CIPFA Financial Management Code (Follow Up)	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. A review of the self-assessment against this Code was undertaken by Internal Audit in 2022/23 financial year. The 2023/24 audit will review progress on implementing the agreed actions. This review will give assurance on the internal controls, Risk Management and governance against the CIPFA Financial Management Code.
Capital Monitoring	Budget & Financial Resilience (Key Corporate Risk 1)	Review of controls and processes in respect of the council's Capital Expenditure arrangements.
Key Financial Systems	Budget & Financial Resilience (Key Corporate Risk 1)	To determine specific audits using risk-based approach to identify specific areas (Link into Financial Systems Assurance Mapping). Potential areas for 2023/24 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 • Creditors • Reconciliation – follow up of 2022/23 Internal Audit, commissioned by Deputy Chief Executive and Director of Resources and Assets (S151 Officer) • Treasury Management (2022/23 Part I covered Loans; 2023/24 Part II to cover day to day operations)

Audit	Reason for Audit	Outline Scope
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. This will complement the AGS work below.
Human Resources	Workforce (Key Corporate Risk 3) and DMT request	<p>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: -</p> <ul style="list-style-type: none"> • Safer Recruitment – revisit the 2021/22 Internal Audit. • Recruitment and Retention Process and References – review of new procedures. • Service Level Agreements – review of processes and compliance.
Self-Assessment of Council's Arrangements Information Governance and Cyber Security Arrangements (Follow Up)	Information Governance & Cyber Security (Key Corporate Risk Ref 8)	<p>Due to an external cyber-attack, there is a risk of unavailability of key information and/or disclosure of personal sensitive data causing inability to deliver services, increased costs, fines, reputational damage and loss of trust.</p> <p>An audit review of the 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 was undertaken in 2022/23 and a follow up audit will be undertaken in 2023/24 to confirm whether agreed actions have been implemented as prescribed.</p>
Civil Contingency Act Emergency Planning Preparedness & Crisis Management & Central Government Return	Major Emergency Response (Key Corporate Risk 10) Cross Cutting; DMT Request	Due to an unlikely but high impact major emergency the Council is required to lead a large-scale community response leading to impact on business as usual and requirement to focus on key priorities. The audit will focus on the assessment of preparedness for completing the required Central Government Returns in this respect.
Unaccompanied Asylum-Seeking Children	Inward Migration (Key Corporate Risk 15) and DMT request	Due to the arrival of Ukraine and Hong Kong nationals, refugees from other countries and the now mandatory National Transfer Scheme for Unaccompanied Asylum Seeking Children (UASC), there is a risk of increasing costs to the Council of provision of effective support, including a significant increase in the cost of statutory accommodation for CARE Leavers as UASCs reach the age of 18. The audit will review systems and controls in light of Home Office directive to all local authorities.

Audit	Reason for Audit	Outline Scope
School Place Planning	Education Provision Mainstream (Key Corporate Risk 17) and DMT request	Due to increased numbers of children moving into the borough, including international arrivals in both primary and secondary phases; peak primary rolls passing into the secondary sector; and too few places for girls (secondary phase), there are risks of (i) breach in statutory place sufficiency duty and (ii) new capital programme requirements. The audit will review arrangements to provide sufficient statutory school and early years places across the borough.
Information Governance	Information Governance (Key Corporate Risk 19)	The audit will review the council's arrangements to reduce risk of disclosure of personal sensitive data, which could result in individual distress, fines, reputational damage and loss of trust and controls to ensure that Subject Access Requests are responded to within statutory timescales, to minimise exposure to litigation. Fines, reputational damage and loss of trust.

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
Procurement & Commissioning	Resources & Assets - CIPFA Contracts and Commissioning Report recommendations; Organisational Foundations Programme	Undertake a programme of audits to comply with requirements of a CIPFA Report on the Council's Contracts and Commissioning in terms of enhancing the extent and frequency of work in monitoring adherence to the procurement rules. In addition, the audit work will be scoped to complement the Council's Organisational Foundations Programme.
Enforcement and Safety Service (Part II)	Place and Growth – audit deferred in 2022/23	Anti-Social Behaviour Service - review of new service now it has been operational for over a year to assess whether we are meeting the expectations for the new service.

Audit	Reason for Audit	Outline Scope
Community & Infrastructure Levy	Place & Growth – DMT request	Review of Governance and control arrangements.
Public Health	Adults Service and Health – deferred from 2022/23	Review to give management assurances on risk management and control framework e.g., Governance arrangements, Public Health contracts/arrangements, Budgets, Financial procedures, Performance Management (Deferred from 2022/23)
S106 Agreements (Follow Up)	Place & Growth	The audit will be a follow up to review progress in implementing 2022/31 agreed audit actions.
Use of Temporary Accommodation and Bed and Breakfast	Place & Growth – DMT request	The audit will review the use of contractors and spot purchasing to ensure these are being used effectively and economically.

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
Risk Management	Governance Building Block; 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.

Audit	Reason for Audit	Outline Scope
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.
Annual Governance Statement (AGS) 2022/23	Governance Building Block	To support and advise management on the completion of the 2022/23 AGS and provide assurance on the follow-up actions taken in respect of the 2021/22 AGS.

Section 4 - Fraud and Investigation

Activity	Outline Scope
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 WB 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	
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 in preparation for External review of compliance for new Internal Audit Service in Q1 2023/24 (requirement of PSIAS every 5 years)
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 only

Section 6 – Advisory Activity	
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