

Audit and Standards Committee

25 March 2022

Internal Audit Plan 2022-23

1. Recommendation

That the Committee endorses the proposed Internal Audit Strategy and Plan for 2022-23 at Appendix A

2. Executive Summary

- 2.1 The Council has a duty to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account relevant auditing standards.
- 2.2 The role of internal audit is primarily to provide reasonable assurance to the organisation and ultimately the taxpayers that the Council maintains an effective control environment that enables them to manage its significant business risks. Internal Audit does this **by providing risk-based and objective assurance, advice and insight**. In addition to providing assurance, the audit service also undertakes proactive consultancy and advisory work designed to add value and offer insights that will improve the effectiveness of risk management, control and governance processes e.g. acting as a critical friend when process changes are being developed.
- 2.3 To ensure the best use of limited audit resources audit work needs to be carefully planned. In accordance with best practice, the Committee's role is to review and approve the annual internal audit work plan. The plan is developed in consultation with senior managers and takes account of the organisations aims, strategies, key objectives, associated risks, and risk management processes (as required by internal audit standards). It also considers those topics which have not recently been audited or which feature in the corporate risk register or which, when last audited, received a low opinion. Care has been taken to explicitly link the internal audit plan with critical risks.
- 2.4 Based upon the discussions to date and our professional judgement an indicative priority and an estimated number of days has been allocated to each potential topic. This considers a range of factors including when the topic was last audited, complexity of the topic, and the level of change. The list of potential topics arising from the planning process is included in the attached audit plan document (Appendix A) together with those topics we are unable to cover during the year based on existing level of resources. The aim is to give a high-level overview of audit areas. The Committee will note that as in past years whilst we are able to cover key aspects of very high-risk areas, we are not able to cover lower rated risks. The Committee can accept a plan

on this basis, provided this matches its “risk appetite” for independent assurance, also recognising that management have the prime accountability for managing processes and risks (and therefore assurances can be obtained directly from them where necessary).

- 2.5 Good practice requires us to recognise that the plan should be responsive to changes in risks during the year and it will therefore be reviewed at intervals throughout the year to ensure it remains relevant.
- 2.6 The Internal Audit function is governed by its Audit Charter, which is a requirement of the Public Sector Internal Audit Standards (PSIAS) and sets out the purpose, authority and responsibility of internal audit. As the Committee will appreciate, it must be formally agreed and approved by the organisation and periodically reviewed. The Charter establishes the position of internal audit within the organisation, including the nature of the service’s functional reporting relationship; authorises access to records, personnel and physical properties relevant to the performance of engagements and defines the scope of internal audit activities.
- 2.7 In accordance with best practice the existing Audit Charter, which was approved in March 2021, has been reviewed to ensure it reflects the current structure, practice and legislation. No changes are being recommended following the recent review and it is included for completeness. **(Appendix B)**

3. Financial Implications

- 3.1 There are no direct financial implications of this report, although the Audit Plan is a key element in assuring the Council of the adequacy of its control environments in relation to protecting our resources and finances.

4. Environmental Implications

- 4.1 The proposed plan includes two audits relating to the environmental agenda, providing independent assurance and advice.

5. Supporting Information

- 5.1 Appendix A sets out the full Audit Plan for 2022/23.

6. Timescales associated with the decision and next steps

- 6.1 Delivery of this Audit Plan will be contained to the financial year 2022/23.

Appendices

Appendix A - Internal Audit Strategy and Plan 2022/23
Appendix B - Internal Audit Charter

Background papers

None

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The report was circulated to the following members prior to publication:

Internal Audit Strategy and Plan 2022/23

“Providing assurance on the management of risks”



*Working for
Warwickshire*

Internal Audit Strategy and Plan 2022/23

“Providing assurance on the management of risks”

This document sets out the Internal Audit Strategy and proposed Plan of work for 2022/2023 for Warwickshire County Council. These services are provided by the Internal Audit Service of the Resources Directorate. This document complements the Audit Charter and the Council’s Risk Management Framework. In accordance with current best practice the role of the audit committee is to review and approve the internal audit plan.

The Role of Internal Audit

All organisations face risks in every aspect of their work: policy making, decision taking, action and implementation, regulation and spending, and making the most of their opportunities. The different types of risk are varied and commonly include financial risks, IT risks, supply chain failure, physical risks to people, and damage to the organisation’s reputation. The key to the Council’s success is to manage these risks effectively.

The Council has a statutory responsibility to have in place arrangements for managing risks; The Accounts and Audit Regulations 2015 state that a local authority is responsible for ensuring that its financial and operational management is effective and that it has a sound system of internal control which facilitates the effective exercise of its functions and includes arrangements for the management of risk. The Regulations require accounting systems to include measures to ensure that risk is appropriately managed.



The requirement for an internal audit function is also contained in the Regulations which require the Authority to:

“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.”

The Council has delegated its responsibilities for internal audit to the Strategic Director Resources.

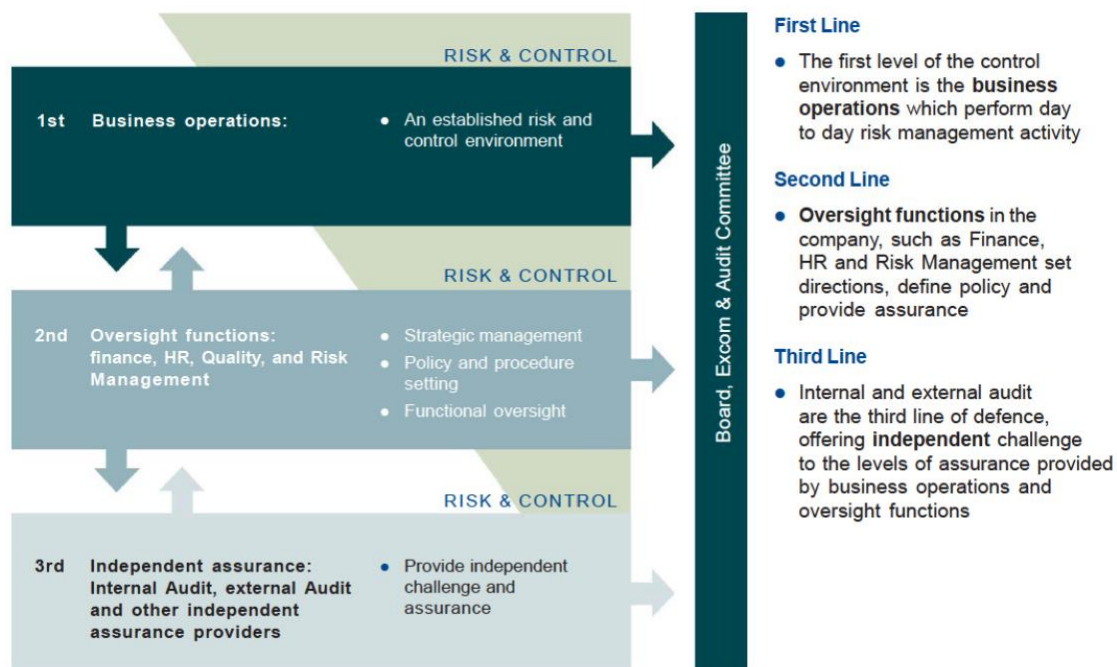
Definition of Internal Auditing

“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.”

The key word in the definition is assurance, the role of audit is not to identify or investigate alleged irregularities, it is to provide assurance to the organisation (the Chief Executive, strategic directors, assistant directors and the Audit and Standards Committee) and ultimately the taxpayers that the authority maintains an effective control environment that enables it to manage its significant business risks. We do this by **providing risk-based and objective assurance, advice and insight**. The assurance work culminates in an annual opinion on the adequacy of the Authority’s governance, control and risk management processes which feeds into the Annual Governance Statement.

Different parts and levels of an organisation play different roles in managing risk, and the interplay between them determines how effective the organisation as a whole is in dealing with risk. The Institute of Internal Auditors uses a “three lines of defence” model to explain internal audit’s unique role in providing assurance about the controls in place to manage risk. Recognising that effective management involves choosing to take risks as well as defending against negative impacts, perhaps “*Three lines of Assurance*” is a helpful description:

Figure 1: Three lines of defence (assurance) model

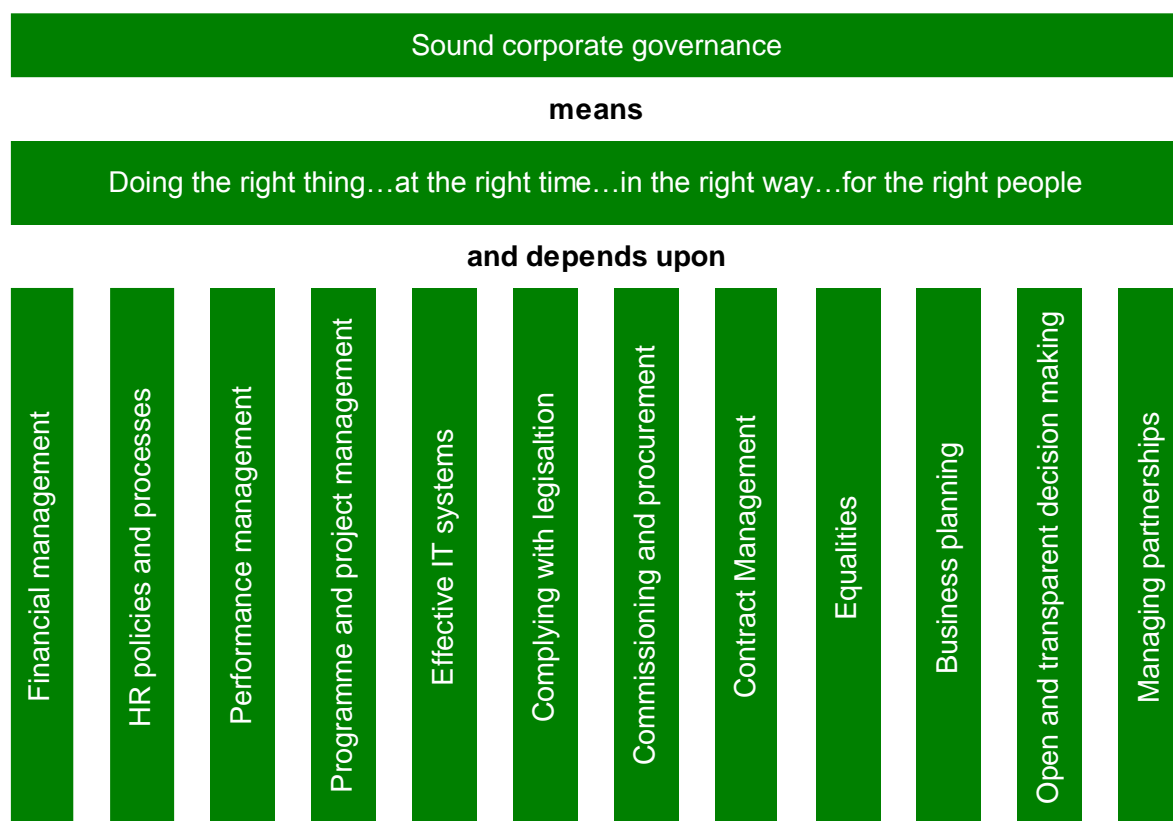


The management of risks is the responsibility of every manager. Sitting outside the processes of the first two lines of assurance, audit's main roles are to ensure that the first two lines are operating effectively and advise how they could be improved.

We develop and then deliver a programme of internal audits to provide independent reasonable assurance to senior management and members that significant risks are being addressed. To do this, we will evaluate the quality of risk management processes, systems of financial and management control and governance processes and report this directly and independently to the most senior level of management. In accordance with regulatory requirements most individual assurance assignments are undertaken using the risk based systems audit approach and are not usually designed to identify potential frauds.

The focus of our work continues to be primarily on the very high risk areas and change programmes and key corporate processes. Audits of this nature are a more effective use of limited resources and are key to providing the appropriate assurance to the Council that its overall governance, control and risk management arrangements remain effective.

Figure 2: Key corporate processes



We give an opinion on how much assurance systems give that significant risks are addressed. We use four categories of opinion: Full, Substantial, Moderate and Limited assurance.

Vision, purpose and values

A professional, independent and objective internal audit service is one of the key elements of good governance in local government.

As a modern effective risk and assurance service we:

- Act as a catalyst for improvement and provide insight on governance, control and risk management;
- Influence and promote the ethics, behaviour and standards of the organisation;
- Develop a risk aware culture that enables customers to make informed decisions;
- Are forward looking; and
- Continually improve the quality of our services.

A key driver of this strategy is the need to meet all our customers' needs, which in the context of the County Council are the Audit and Standards Committee, Chief Executive, strategic directors and assistant directors.

The County Council will continue to be affected by a variety of local and national issues:

- The response to COVID-19 and the longer term economic and social impact
- Funding pressures faced by local government;
- The impact of inflation and the conflict in Ukraine
- Increased growth in partnerships and collaborations, for example with health, other parts of the public sector and the private sector;
- Ever increasing use of technology to deliver services;
- Flexible working arrangements to make more effective use of accommodation;
- The introduction of new ways for customers and the public to access services; and
- Pressure to reduce the cost of administrative / support functions while improving quality / effectiveness.

These, and other developments, will mean increased pressure on the service to review existing systems and provide advice on new and complex initiatives within reducing resources. We must add value and help deliver innovations in service delivery. To respond to the demands on us we will:

- Continue to develop our staff to ensure we are fully equipped to respond to our customers' demands;
- Continue to invest in modern technology to improve efficiency and effectiveness;
- Add value and make best use of our resources by focussing on key risks facing our customers;
- Increasingly work in partnership with clients to improve controls and performance generally; and

- Continue to buy in specialist help – particularly in IT.

Services

In addition to undertaking audits the Service is able to support the organisation by also providing the following services:

Consultancy

The Council will face major changes in culture, systems and procedures over the coming years and we are able to provide advice on the governance, control and risk implications of these changes. The service will act as a critical friend. Particular emphasis is put on project governance and process design.

Our knowledge of the management of risk enables us to **challenge** current practice, **champion** best practice and be a **catalyst** for improvement, so that the Council as a whole achieves its strategic objectives.

So, for example, when a major new project is being undertaken we can help to ensure that project risks are clearly identified and that controls are put in place to manage them.

It is more constructive for us to advise on design of processes during the currency of a change project rather than identify problems after the event when often it is too late to make a difference and it is possible to use less resource to identify key points than in a standard audit - timely advice adds more value than untimely.

Challenge

Champion

**Catalyst for
improvement**

Irregularities

As a publicly funded organisation the Council must be able to demonstrate the proper use of public funds. It is the responsibility of every manager to have systems in place to prevent and detect irregularities. However, if an irregularity is identified or suspected managers are required to notify the Service and will need professional support to investigate the matter.

All significant investigations will be undertaken by the Service but more minor matters will be referred back to the relevant manager to progress with support from the audit team. The decision on which cases will be investigated will be made by the Internal Audit Manager.

Counter fraud

Although responsibility for operating sound controls and detecting fraud is the responsibility of management, the Service has a key supporting role. In particular, we are responsible for maintaining and publicising the Council's anti-fraud policy, maintaining records of all frauds and, as a deterrent, publicising proven frauds.

The Service also coordinates the Council's participation in the National Fraud Initiative. Relevant managers are best placed and hence are responsible for investigating matches identified by the NFI but we do maintain an overview of progress.

Plan 2022 / 2023

To ensure the best use of limited audit resources audit work needs to be carefully planned. We have sought to align our work with the Council's risk base again this year, by liaising extensively with senior management and taking into account:

- the overall environment in which the Council has to operate
- its aims, strategies, key objectives, associated risks
- risk management processes, and
- national surveys and intelligence on risk areas along with data on actual frauds at Warwickshire.

Our plan also takes into account those topics which have not recently been audited or which feature in the corporate risk register or which when last audited received a low opinion. In addition, auditors regularly attend various professional networking meetings which highlight the wider issues affecting public sector internal audit which need to be reflected in the programme of work.

COVID-19 Impact

Since early 2020 the UK has suffered the unprecedented impact of the COVID-19 pandemic. As a result the working practices and focus in Internal Audit and other services were rapidly adjusted to respond to the virus as it affected Warwickshire County Council. The impact of Covid and the plans for living with Covid have been considered in shaping the plan of assurance work for 2022/23.

General context and key themes

International

In addition to the COVID pandemic impacts, the Institute of Internal Auditors has identified a number of key themes through its annual survey of Heads of Audit across the world, which looks at the continuing and emerging areas of risk on which they are having to focus. The latest report, Risk in Focus 2022, identified six Top risks from the survey, as follows:

- Cybersecurity and data security
- Regulatory change and compliance
- Digitalisation, new technology and artificial intelligence
- Human capital and talent management
- Disasters and crisis response
- Financial, capital and liquidity risks

Of these the two to move higher up the list from 2021 were Human capital and talent management and Disasters and crisis response.

National

Like the rest of the world, since last year Local Government has been greatly impacted by Covid 19. The latest Mazars Horizon Scanning review 2021 sets out a large number of on-going challenges and this included a number of new areas for focus. Those relevant for the county were:

- COVID-19
- Commercialism
- Domestic violence
- Workforce
- Environmental, Social and Governance (ESG)

County Council

The national and international perspectives highlighted above are reflected in the challenges faced by the county council. Regarding the aspects of financial risk, these have been identified by the Council in setting the budget and MTFS.

Financial Risks - Annual Budget and MTFS

From a financial perspective, as the Strategic Director for Resources has stated in the budget report, *“The uncertainties of the economic environment, in particular rising inflation, the fact we are awaiting a multi-year settlement, the scale of the expenditure reductions required and because of growing demands on our core services, mean that there are significant risks facing the Authority in delivering a balanced budget.”*

The report identifies the following financial risks, along with mitigation measures:

- Delivery of the Planned Budget Reductions
- Inflationary Risk
- On-going Impact of the Covid-19 pandemic
- Repayment of Overspends
- Dedicated Schools Grant Deficits
- Treasury Management
- Uncertainty of the National Funding Position
- Local Government Funding Reform
- Pensions
- Impact on the Medium Term Financial Strategy

Council Plan

Investment plans are directed towards delivery of the newly adopted Council Plan.

The Council Plan contains three strategic priorities for achieving the vision “To make Warwickshire the best it can be, sustainable now and for future generations”.

These are as follows:



Our ambition for Warwickshire

Three strategic priorities



We want Warwickshire to have a **thriving economy and places** that have the right jobs, skills, education, and infrastructure.



We want to be a County where all **people can live their best lives**; where communities and individuals are supported to live safely, healthily, happily and independently.



We want to be a **County with a sustainable future** which means adapting to and mitigating climate change and meeting net zero commitments, so that our generation ensures future generations can live well and reap the benefits of a sustainable and thriving Warwickshire.

Other planning considerations

Our primary customers remain the Chief Executive, strategic directors, assistant directors and the Audit and Standards Committee but we will take into account the views of other managers when refining the scope of audits and will accommodate them as long as requests do not divert us from addressing the core scope as agreed with the Audit and Standards Committee.



Further significant changes in processes and policies are likely during the coming year and internal audit will need to support this work and provide advice on the governance, risk management and control implications of the changes. Whilst providing advice is good practice and an effective use of resources, sufficient audits are required across the Council’s risk profile in order to deliver the annual “Head of

Audit” opinion. Given resourcing levels, advisory work will be targeted on key transformation projects and the Service is unlikely to be able to provide support on more minor matters.

Given the limitations on audit resources there is an increasing need for more reliance to be placed by the Council on second line of defence functions (such as Finance, HR and Procurement) and potentially audit will increasingly need to provide assurance on the effectiveness of those functions especially as budget constraints will inevitably also impact on them and hence on the overall assurance framework. We will avoid undertaking roles that are properly the responsibility of the first or second line of defence – these managers need to have sound controls and monitoring systems in place rather than relying on periodic internal audits to provide them with assurance. Assurance that these management functions are being properly discharged will be tested as part of the audit work.

Governance, risk and control issues continue to be an issue at schools with a number of schools experiencing financial difficulties. In general we plan not to do any individual schools audits instead focusing on the arrangements the Council has in place to identify as early as possible, and subsequently support, schools causing concern / in difficulty. Where a potential and significant financial irregularity is suspected at a school, we will investigate but we will not investigate minor suspected irregularities and will expect schools to resolve these, albeit with some support from audit as well as other support functions from across the council including finance and school advisers. Similarly, there is sometimes little value that an audit can add where the Council already knows of issues at a particular school.

The detailed plan

Based upon discussions with senior managers and our professional judgement an indicative priority and an estimated number of days have been allocated to each potential topic. The Council’s strategic risks and the key planned work to provide assurance on these risks are shown in Annex 1. Demonstrating the assurances planned on each strategic risk and being transparent about auditable topics that cannot be audited are key requirements of internal audit professional standards and we therefore adopt a top down approach with the plan being driven by key risks.

The outline plan in Annex 2 shows those topics that we are planning to audit and Annex 3 details an illustrative list of topics that we are not planning to audit. The plan takes into account the resources available within the audit service, risk and other assurance frameworks that exist from which the council can gain assurance.

As in previous years the plan covers one year which is accepted best professional practice. Whilst an indicative timing is included, and a view taken on time required, this is subject to review during the year e.g. when risks change or a specific project becomes a matter of priority or a significant fraud has to be investigated.

In addition to the assurance and advisory work listed provision has been made in our work plan to:

- Undertake investigations,
- Complete outstanding 2021/22 audits, and
- Counter fraud work to maintain counter-fraud policies and to promote and raise the profile of counter fraud messages. Further work is planned to undertake an assessment of fraud risk and integrate this into the corporate

risk management framework. This work will supplement the Council's ongoing participation in the National Fraud Initiative which the internal audit team coordinates.

Quality Assurance and Improvement Programme

The Public Sector Internal Audit Standards (PSIAS) require the Internal Audit Manager to develop and maintain a Quality Assurance and Improvement Programme (QAIP) covering all aspects of the internal audit activity.

The QAIP includes internal assessments, periodic self-assessments and external assessments and is not only designed to assess the efficiency and effectiveness of Internal Audits, but also to enable an evaluation of the internal audit activity's conformance with the definition of internal auditing and the PSIAS and an evaluation of whether internal auditors apply the Code of Ethics. We have an Audit Manual based on accepted professional practice which as well as being compliant with PSIAS builds quality into every stage of the audit process. A summary of the QAIP is shown in Annex 4.

Paul Clarke
Internal Audit Manager (Head
of Internal Audit)

March 2022

Strategic Risks

Extract from Council's strategic risk register		Independent Assurance Sources	
	Strategic Risk description and impact	Other sources of assurance	Examples of proposed internal audit role / planned assignments
01.	Risk of slow or stalling economic growth affecting business, key sectors and town centre viability.		WRIF, CW reinvestment trust, BDUK
02.	Risk of not delivering or achieving on our area-based regeneration and place priorities, due to differential levels of recovery from the economic impacts of Covid-19, including (but not limited to) to business impacts, financial exclusion and stress.		WRIF, WPDG, Capital planning and forecasting
03.	Risk of education and skills gaps widening and inability to catch up to regain pre-pandemic levels of attainment after restricted access to school learning settings, lasting mental health and child development impacts.	Ofsted	Public Health statutory obligations, Schools
04.	Risk of continuing Covid transmission and infections as a result of new covid variants and a possible surge as Covid-related restrictions are eased, resulting in adverse impacts on health & well-being, including mental health.		Public Health statutory obligations
05.	Risk of Post Pandemic widening of social and health inequalities and inability to catch up, compounded by challenges in healthcare catch up and cost of living increases, e.g., increased waiting lists for treatments and the emergence of long covid, resulting in worsening outcomes for our communities.		Public Health statutory obligations
06.	Risk of failings in the protection of vulnerable children in our communities and the potential for legal and reputational damage to the Council.	Ofsted	Childrens home, Independent reviewing service
07.	Risk of failings in the protection of vulnerable adults in our communities and the potential for legal and reputational damage to the Council.	CQC	Domestic violence, Management information in Adults
08.	Risk of continued and increasing levels of disruption to care markets and impacts on the supply of core provision and cost pressures from inflation, demand and legislative changes.		ASC workforce grant
09.	Risk of not achieving our climate change target of net zero by 2030, if we fail to adopt sustainability goals within our core service activities, plans and strategies.		Climate change

Extract from Council's strategic risk register		Independent Assurance Sources	
	Strategic Risk description and impact	Other sources of assurance	Examples of proposed internal audit role / planned assignments
10.	Risk of failing to sustain and progress change to modernise, innovate and take advantage of technology-driven solutions within the organisation and ways we work, failing to fully update legacy IT systems.		IT Assurance audits
11.	Risk of staff health and wellbeing concerns due to post pandemic new ways of working; isolation, loss of team culture, remote/office working tensions and low resilience following pandemic-related workloads.		Workforce planning
12.	Risk of negative results (financial and social) from our commercial and investment activities.		AML and ethics, Commercial energy
13.	Risk of insufficient resources to match the increasing demand for SEND provision and not achieving our SEND and Inclusion ambitions, worsening outcomes for our communities, damaging the council's financial resilience and potential for reputational damage to the council.		Home to school/ SEND transport
14.	Risk of continued uncertainty about key policy, economic and funding forecasts; impacting on financial planning assumptions and our ability to address the ongoing structural gap in available resources to deliver Council Plan priorities and respond effectively to unplanned events.		(Budget management review in 21/22)
15.	Risk of legal, regulatory, Information security non-compliance, impacting on the Council's reputation and future joint working and engagement opportunities.		Data ownership, AML and ethics, Property legislation compliance
16.	The risk of detriment to our reputation, including that of financial loss from commercial activities, locally, nationally and with partners and our community.		WRIF, Commercial energy
17.	The risk of sustained inflationary pressures and cost of living increases putting pressure on staff costs, recruitment and retention and impacting on service resilience, service continuity and affordability as well as social, health and economic inequality.		Workforce planning, Procurement
18.	Risk of not achieving County net zero by 2050, bio diversity and climate adaptation targets, if national roadmap and guidance on approach and funding structures is not clear and unable to mobilise businesses, communities and co-delivery partners where there are critical dependencies.		Climate change

Planned Work 2022/23

Strategic Priority:



We want Warwickshire to have a thriving economy and places that have the right jobs, skills, education and infrastructure

Directorate	Service	Topic	Notes	Indicative Timing (Qtr)
People	Commissioning	ASC workforce recruitment grant	Review the impact of this funding and its effectiveness	
Communities	Environmental	A46 Stoneleigh	Review of scheme funding and conditions	
Communities	Environmental	Warwickshire Property & Development Group	Assurance review. To include consideration of governance over planning applications - management of conflicts	
Communities	Communities	WRIF	Assurance review	
Communities	Communities	CW Reinvestment trust	Review of fund management and reporting to ensure no cross contamination across funds	
Communities	Fire and Rescue	Resourcing of protection	Thematic review of improvement area	
Resources	Finance	Commercial energy	Scope to be determined	
Resources	Enabling	BDUK	Review of financial arrangements for Building Digital UK	
Resources	Business and Customer	Community Supermarket	Advice on controls	
Resources	Governance and Policy	AML and Ethics	Requirements for new initiatives (WRIF / WPDG) and wider implications	
Resources	Governance and Policy	Anti money laundering	Assurance as part of new AML Policy	

Strategic Priority:

We want to be a County where all people can live their best lives; where communities and individuals are supported to live safely, healthily, happily and independently

Directorate	Service	Topic	Notes	Indicative Timing (Qtr)
People	Children	Childrens Home	Compliance with statutory responsibilities	
People	Children	Independent Reviewing Service	Effectiveness of Independent Reviewing Officer - Statutory Duty	
People	Public Health	Public Health statutory obligations	Review of compliance with mandatory functions	
People	Adults	Domestic Violence	Effective use of funding	
People	Adults	Management Information	Adequacy of MI for effective decision making	
Resources	Law and Governance	Workforce Planning	Talent attraction and retention	

Strategic Priority:



We want to be a County with a sustainable future which means adapting to and mitigating climate change and meeting net zero commitments

Directorate	Service	Topic	Notes	Indicative Timing (Qtr)
Resources	CSU	Infrastructure Delivery	Key activity with sustainability opportunities	
Resources	CSU	Climate Change	Validation of baseline data for costed plan	

Governance, Risk and Controls Assurances and Advice
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Directorate	Service	Topic	Notes	Indicative Timing (Qtr)
Communities	Environmental	Home to school/ SEND transport	Assurance on revised arrangements	
Communities	Education	Capital planning and forecasting	Review of controls to manage financial risks	
Communities	Education	Schools – New Head Teacher assurance	New Head teacher support	
Communities	Education	Schools – Thematic review	Thematic review of risk area, eg procurement	
Communities	Fire and Rescue	Service Improvement Plan	Assurance on progress	
Communities	Communities	S106/ Developer Funding	Assurance on whether our systems are robust and we are assessing 106 adequately for future population projections	
Resources	Finance	Agresso upgrade	Assurance	
Resources	Finance	Agresso development	Advisory	
Resources	Finance	Risk Management	Assurance on revised arrangements	
Resources	Finance	Pension Audit	Full Admin assurance review	
Resources	Finance	Capital Project	Assurance on new processes	
Resources	Finance	Accounts Receivable	Assurance Review	

Directorate	Service	Topic	Notes	Indicative Timing (Qtr)
Resources	CSU	Procurement	Review against construction “Gold Standard”	
Resources	CSU	Contract Management	Assurance review	
Resources	Enabling	Data Ownership	To review data governance specifically who owns what?	
Resources	Enabling	Digital and Data Strategy	Assurance on implementation of new strategy	
Resources	Enabling	Property Legislation Compliance	Assurance over the arrangements to ensure that legal obligations are met for council premises (gas servicing, legionella, asbestos etc)	
Resources	Enabling	IT Assurance audits	Scope to be determined	
Resources	Enabling	Cyber Security	Follow on from maturity assessment	
Resources	Enabling	Establishment control	Advisory	
Resources	Business and Customer	Complaints	Assurance review	
Resources	Governance and Policy	Synergy	Advisory	
Resources	Governance and Policy	Information Governance	Council wide assurance review	

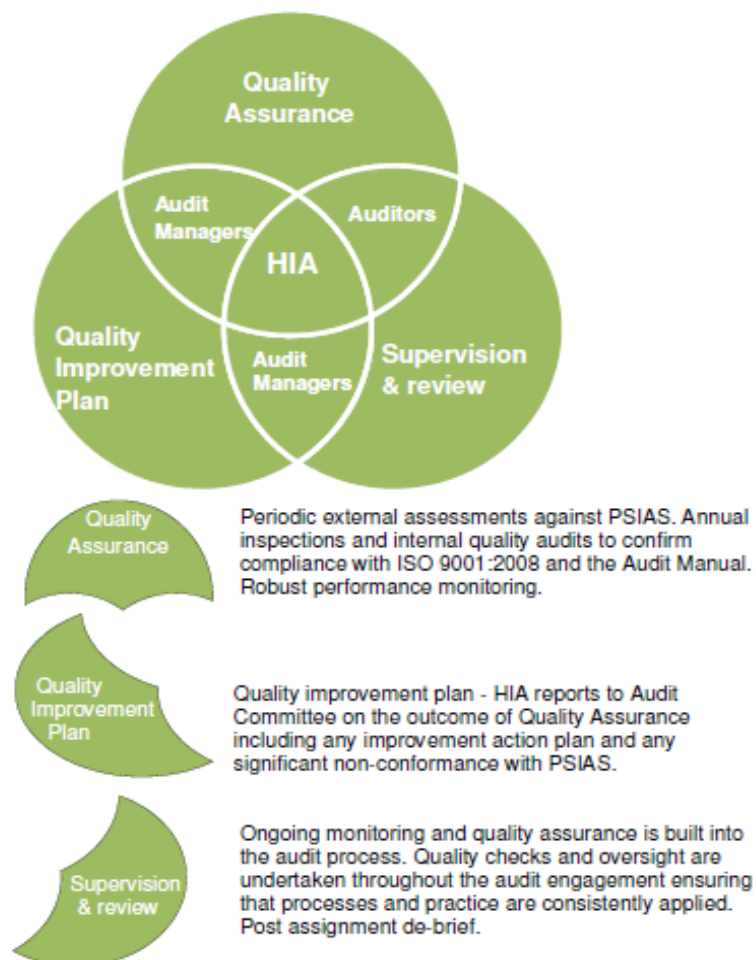
Illustration of auditable topics not planned for 2022-23

In addition to the coverage of key risk areas discussed at Annexes 1 and 2 above, the PSIAS requires the strategy to be open about those audit areas not covered in 2022/23. Based upon the planning discussions with senior management, our professional judgement and the results of previous audits the following topics are not planned for 2022/23. However, should planned audits not take place topics from this list can be substituted.

Directorate	Area
Communities	SEND improvement programme
Communities	Forestry / tree planting
People	Sexual exploitation report
Communities	Archaeology Warwickshire
Resources	BAIC
Resources	Budget delivery – savings
Resources	Facilities Management and Caretaking
People	Payment process - Domiciliary care
Resources	MTFS
Resources	Insurance

Annex 4: QAIP

Warwickshire County Council – Quality Assurance and Improvement Programme



Head of Internal Audit

- Undertake an annual self-assessment against the requirements of PSIAS
- Develop and maintain a Quality Assurance Improvement Programme (QAIP) & improvement action plan
- Focus on evaluating conformance with Internal Audit Charter, definition of Internal Audit, Code of Ethics & the Standards
- Arrange an External Assessment in accordance with PSIAS requirements



Audit Managers

- Undertake supervision and review audit engagements
- Obtain assurance from supervision and review processes that engagement planning, fieldwork conduct and reporting /communicating results adheres to audit manual / PSIAS
- Provide HIA with regular reports on outcome of reviews, performance against key service measures etc
- Provide feedback to auditors on quality of their work
- Promote high professional standards and compliance with audit manual / PSIAS
- Continually develop their team members



Auditors

- Conduct audit engagements in accordance with audit manual PSIAS
- Deliver all assignments on time and within budget

All

- Comply with the Code of Ethics / Code of Conduct
- Promote the standards and their use throughout the Internal Audit activity
- Committed to delivering high quality services and continuous improvement
- Promote the internal audit service
- Committed to continuing professional development