

# Audit and Standards Committee

23 March 2023

## Internal Audit Plan 2023-24

### 1. Recommendation

That the Audit and Standards Committee endorse the proposed Internal Audit Strategy and Plan for 2023-24 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. The Charter must be formally agreed and approved by the organisation and periodically reviewed. It 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 2022, 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 2023/24.

### **6. Timescales associated with the decision and next steps**

- 6.1 Delivery of this Audit Plan will be contained to the financial year 2023/24.

## **Appendices**

Appendix A - Internal Audit Strategy and Plan 2023/24

## Appendix B - Internal Audit Charter

### Background papers

None.

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

None.

# Internal Audit Strategy and Plan 2023/24

“Providing assurance on the management of risks”



# Internal Audit Strategy and Plan 2023/24

## “Providing assurance on the management of risks”

This document sets out the Internal Audit Strategy and proposed Plan of work for 2023/2024 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.

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### 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.

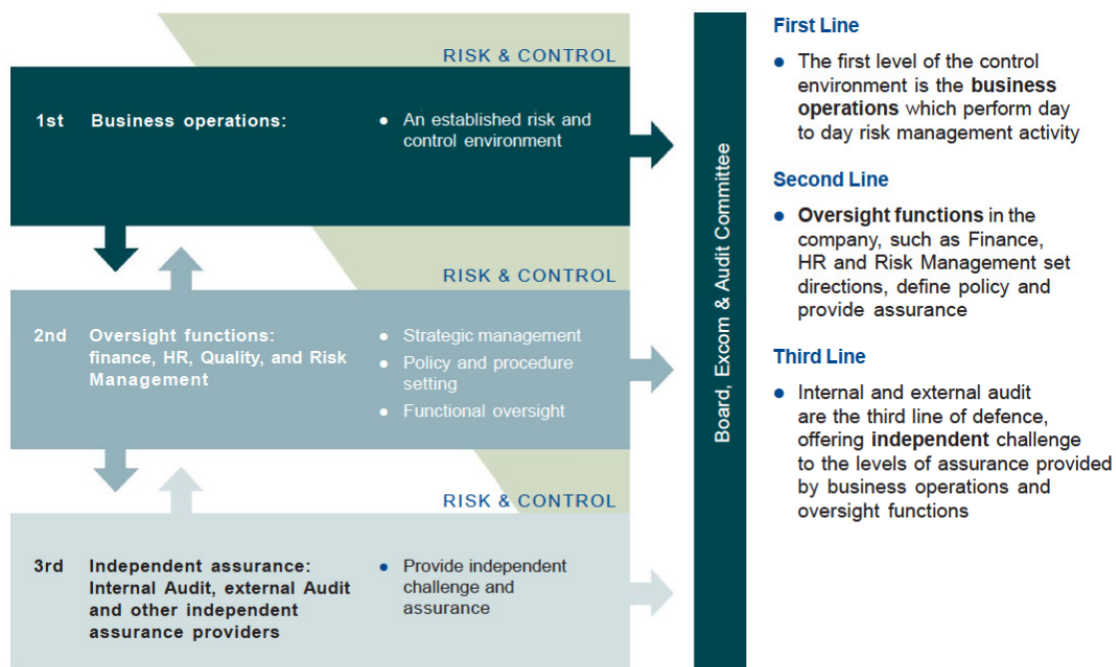
## Definition of Internal Auditing

“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**

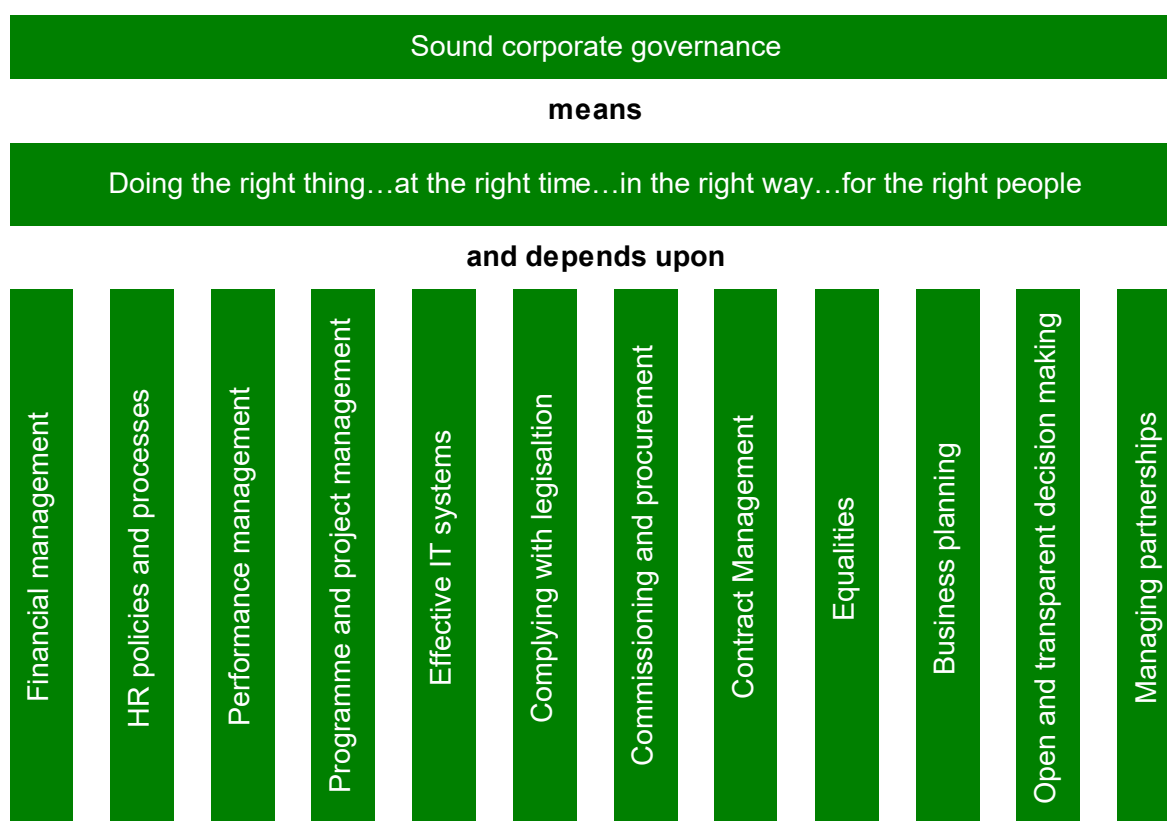


The management of risks is the responsibility of every manager. Sitting outside the processes of the first two lines of assurance, audit's main roles are to ensure that the first two lines are operating effectively and advise how they could be improved.

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.

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## 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 clients 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 clients' 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 longer term economic and social inequalities impact from the pandemic
- Funding pressures faced by local government;
- The impact of inflation and the ongoing conflict in Ukraine
- Climate change
- 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 clients' 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 clients;



- Increasingly work in partnership with clients to improve controls and performance generally; and
- Continue to buy in specialist help – particularly in IT.

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## 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.

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## Plan 2023 / 2024

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.

### General context and key themes

#### International

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 2023, identified six top risks from the survey, as follows:

- Cybersecurity and data security
- Human capital and talent management
- Macroeconomic and geopolitical uncertainty
- Changes in laws and regulations
- Digital disruption, new technology and AI
- Climate change and environmental sustainability

Cybersecurity remains highest as in 2022 and Human capital and talent management has moved up again to become second highest.

#### National

Like the rest of the world, the UK has been greatly impacted by the Ukraine conflict. The risks and impacts include:

- Cyber security

- Higher costs of energy
- Higher general inflation
- Supporting refugees

## 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 rapidly 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
- Cost of Living
- Repayment of Overspends
- Dedicated Schools Grant Deficits
- Treasury Management
- Uncertainty of the National Funding Position
- Local Government Funding Reform
- On-going Impact of the Covid-19 Pandemic
- Impact on the Medium-Term Financial Strategy

## Council Plan

Investment plans are directed towards delivery of the 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). Potentially, audit will need to provide increased 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 Maintained schools with an increasing number of schools experiencing financial difficulties. We plan to undertake some thematic audits, visiting a small sample of schools and sharing the key lessons more widely. Beyond that we will focus 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 2022/23 audits; and
- counter-fraud work to maintain counter-fraud policies and to promote and raise the profile of counter fraud messages. This work will supplement the Council's on-going participation in the National Fraud Initiative which the internal audit team coordinates.

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## **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 2023**

## 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. Impact on WCC services, high inflation, business costs and supply chain.		Shared Prosperity Funding, Partnership and Community, Business Centres
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 the pandemic, including (but not limited to) to business impacts, deprivation, financial exclusion and stress.		Capital programme, Infrastructure Planning, Waste Management, Traveller Site Infrastructure, Highways- local projects
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 Themed Visits, Admissions
04.	Risk of continuing Covid transmission and, resulting in adverse impacts on health & well-being, including mental health of our communities.		Public Health statutory obligations, including Public Health grant
05.	Risk of Post Pandemic widening of social and health inequalities and inability to catch up, compounded by challenges in healthcare, increasing demand on council services, resulting in worsening outcomes for our communities.	CQC	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	Children's 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	Management information in Social Care and Support, New CQC inspection framework.
08.	Risk of continued and increasing levels of disruption to care markets and impacts on the supply of care provision and cost pressures from inflation, demand and legislative changes.		Contract Quality Assurance, Procurement.
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, CRM replacement
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.		HR risks - Succession planning, Agency staff, Reasonable adjustments
12.	Risk of negative results (financial and social) from our commercial and investment activities.		Property governance, Project Management
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
15.	Risk of legal, regulatory, Information security non-compliance, impacting on the Council's reputation and future joint working and engagement opportunities.		Digital Roadmap, IT Access Controls, Data Assurance
16.	The risk of detriment to our reputation, including that of financial loss from commercial activities, locally, nationally and with partners and our community.		Insurance, New CQC inspection
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.		Succession planning, Procurement
18.	Risk of not achieving County net zero by 2050, biodiversity 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 2023/24

**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
Resources	Finance	Capital programme governance	To include review of Agresso module for monitoring, forecasting and reporting arrangements.
Communities	Communities and CSU	Infrastructure planning	Review of key activities to optimise place-shaping outcomes through effective management of its infrastructure planning and delivery.
Resources	Governance and Policy	Succession planning	Review of the plans in place to identify and develop potential future leaders and individuals required to fill business-critical positions within the Council.
Communities	Environment	Impact of Shared Prosperity Funding	Review of funding arrangements ( <i>UKSPF to replace ERDF sitting with District and Borough Councils</i> ), with sufficient access to capital funding to deliver transport priorities and Local Transport Plan.

**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
Resources	Business and Customer	CRM replacement	Advisory support to the project aimed at delivering the new telephony system and CRM platform.
Resources	Enabling	Property governance	Follow-up - Property Legislation Compliance 22/23
Resources	Enabling	Intranet/ Website governance	Council wide assurance review
People	Strategy and Commissioning / CSU	Contract Quality Assurance	Review of the Quality Assurance teams, to include resourcing impact of remote working and completion of assessments.
People	Social Care and Support	New CQC inspection	Assurance review of preparedness against the new CQC framework, requirements and performance measures and inspection of care homes.
People	Public Health	Public Health Grant	Review of service improvements, monitoring and governance arrangements against actual spend.
People	Children	Children's homes	Compliance review against statutory responsibilities
People	Education	Traded Services	Consideration and outcome of the national review and council provision of future music services.
Communities	Communities	Waste Management	Review of impact of strategy and waste collection and risk management aligned to the MTFS.
Communities	Communities	Business Centres	Assurance review of the management of business centres leases and to include roles and responsibilities and governance arrangements.

Directorate	Service	Topic	Notes
People	Education	School Admissions	Assurance review to ensure that robust processes are in place to monitor the requirements for school places, identify potential issues and include school records management.
People	Education	Home to school transport	Review of service delivery criteria for suppliers is in accordance with policy and procedures including use of licensed carriers and safeguarding of vulnerable children or adults and eligibility toolkit
People	Education	Special Education Needs Disability (SEND)	Assurance review of the controls and processes in place and to include staff training.
Communities	Environmental	Traveller site infrastructure	Review of arrangements and management of traveller sites, governance and reporting of health and safety risks.
Communities	Fire and Rescue	Fire - IT replacement and controls	Review of progress and implementation of the Incident Command System.
Communities	Environmental	Highways - local projects	Review of funding arrangements, delivery and liaison with elected Members.

**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
Resources	CSU	Climate Change	Assurance review on progress of actions taken to support the achievement of net zero carbon aligning to the Climate Strategy, highlighting any risks or issues.
Resources	CSU	Project Management	Review of arrangements of programme and project management including monitoring and post project evaluation.
Resources	CSU	Procurement	Assurance review against procurement framework and strategy
Resources	CSU	Partnerships and community	Review of the partnership working with districts, boroughs and NHS in meeting commitments to switch to renewable energy and financing arrangements.

**Governance, Risk and Controls  
Assurances and Advice**

Directorate	Service	Topic	Notes
Resources	Enabling	Use of Agency Staff	Review of arrangements, controls and expenditure and preparation for HMRC inspection
Resources	Finance	Budget management	Assurance review of budgetary control arrangements, including forecasting, monitoring and reporting arrangements.
Resources	Finance	Agresso development	Ongoing advisory
Resources	Finance	Pension Fund	Annual assurance review
Resources	Finance	Financial Assessments - BAIC	Review of assessments and payments
Resources	Finance	Insurance	Compliance review against policy
Resources	Enabling	Digital Roadmap	Assurance review of technology usage to improve the way the council serves its local residents and community stakeholders.
Resources	Enabling	IT access controls	Review of Agresso access controls
Resources	Enabling	Data Assurance	Review of data quality for reliable performance and financial information to support decision making.
Resources	Finance	Payroll	Assurance review
Resources	Law and Governance	HR risks - Reasonable adjustments	Assurance review corporate wide of health and well being
Resources	Governance and Policy	Records Management	Assurance review of corporate records management, including information security, retention and destruction.
People	Education	Schools - Themed visits	Thematic review of risk area, e.g. maintenance

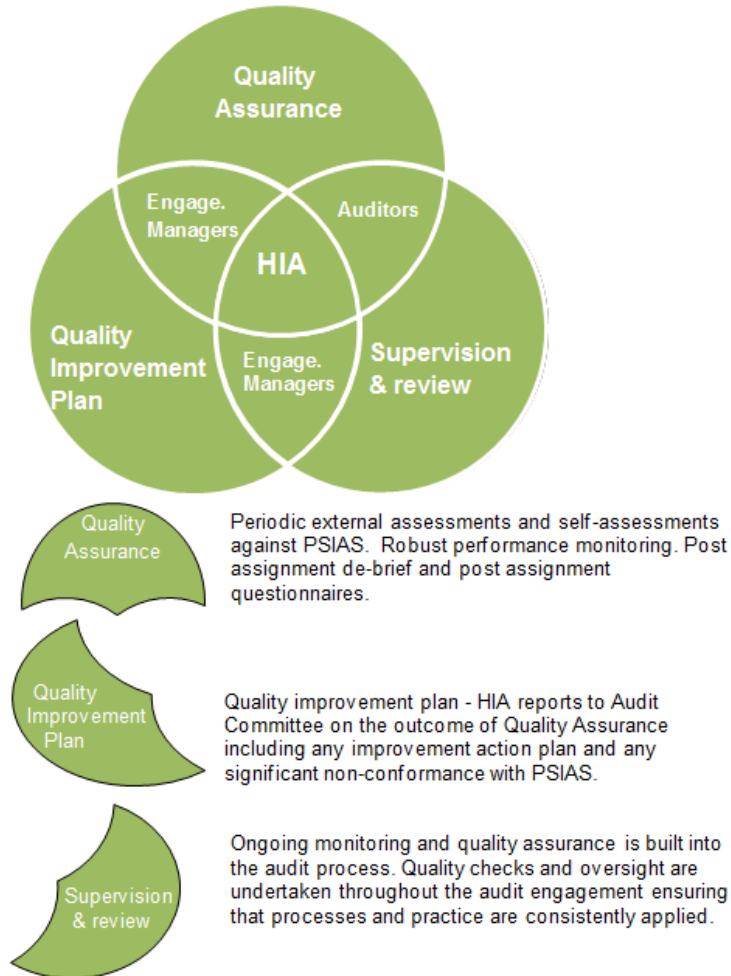
### Illustration of auditable topics not planned for 2023-24

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 2023/23. Based upon the planning discussions with senior management, our professional judgement and the results of previous audits the following topics are not planned for 2023/24. However, should planned audits not take place topics from this list can be substituted.

Directorate	Area
Communities	Forestry / tree planting
People	Implementation of learning from the Independent Inquiry into Child Sexual Abuse
Communities	Archaeology Warwickshire
People	Reablement service
Resources	General Ledger Including Accruals and Journals
Resources	Taxation compliance including IR35
Resources	Complaints
Communities	Fire - payroll assurance ( <i>dependent on Industrial action</i> )
People	Safeguarding – Multi-agency safeguarding hub (MASH)
Resources	HR risks - Grievances
Resources	Automation/ Artificial Intelligence
People	Direct Payments management
Resources	Performance Management

## 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

#### Engagement 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