



East Staffordshire Borough Council

Proposed revised 2023/24 Internal Audit Plan

September 2023



Introduction

The internal audit plan for 2023/24 was approved by the Audit Committee in March 2023.

Following the revised Corporate Plan in July 2023 the internal audit plan has been reviewed and revised as detailed within this document.

During July and August we have engaged with the Corporate Management Team and officers in producing this revised internal audit plan, including the following stakeholders:

- Andy O’Brien – Chief Executive
- Lisa Turner – Interim Chief Financial Officer and Section 151
- Mark Rizk – Head of Corporate and Environment
- Tom Deery – Interim Head of Regeneration & Development
- John Teasdale – Head of Legal & Regulatory Services (Monitoring Officer)

The proposed revised plan will be considered collectively by the Corporate Management Team in September 2023 prior to submission to the Audit Committee.

Summary plan

This table summarises the proposed revised 2023/24 Internal Audit plan. Audits which are considered to be core in providing a Head of Internal Audit Opinion are highlighted in bold.

Ref.	Audit	Corporate / Strategic Risk and Corporate Priority Objectives	Days	Phasing*	Outline scope	Assurance or Advisory
Corporate						
1	Head of Internal Audit Opinion	All	12	Q1 - 4	To undertake a comprehensive annual work programme to test the Council's approach to managing risks to support our year-end Head of Internal Audit Opinion statement.	Assurance - Core
2	Governance arrangements	Corporate Plan Member Training /Awareness	7	Q4	Cyclical programme of work. In 2023/24 review of the Cabinet's roles and responsibilities, including the recording, reporting and delivery of Executive Decisions.	Assurance - Core
3	Anti-Fraud and Corruption	Litigation – General Finance & Treasury Management	10	Q2	Focus on overall arrangements to prevent, detect and investigate.	Assurance
4	National Fraud Initiative	Litigation – General Finance & Treasury Management	8	Q1 – 4	To provide key contact, project management and overview support to ensure progression of the NFI process to meet Cabinet Office requirements.	Advisory
5	Financial Management and Reporting	MTFS: Budget Assumptions MTFS Finance & Treasury Management	10	Q4	Adequacy and robustness of the MTFS and control processes regarding the MTFS, budget setting and reporting. Review of underlying controls to ensure accuracy of financial ledger upon which reporting is based.	Assurance - Core
Chief Executive – Andy O'Brien						
6	Human Resources	Litigation – General Corporate Plan	10	Q1	Review of staff recruitment processes and controls.	Assurance - Core

Ref.	Audit	Corporate / Strategic Risk and Corporate Priority Objectives	Days	Phasing*	Outline scope	Assurance or Advisory
7	Member Induction	Corporate Plan Member Training/Awareness	10	Q3	Assurance that new members elected in May 2023 have received full induction programme.	Assurance
8	Payroll	MTFS Finance & Treasury Management	10	Q3	To provide assurance that key controls to ensure that salaries and expenses are paid in an accurate, timely and complete manner and are operating effectively.	Assurance
Head of Corporate and Environment – Mark Rizk						
9	Performance Management	Corporate Plan Regeneration & Development Communities & Regulatory Services Environment & Climate Change	10	Q3	Review of the Council's arrangements for managing corporate performance, with focus on delivery of Corporate Objectives.	Assurance - Core
Interim Chief Financial Officer and Section 151 – Lisa Turner						
10	Benefits	Welfare Reforms Corporate Plan Finance & Treasury Management	15	Q4	Key public facing system requiring regular assurance over accuracy, validity and timeliness of benefits. Review of controls over benefits, universal credit and council tax support.	Assurance - Core
11	Revenues	Council Tax Reduction Scheme MTFS Finance & Treasury Management	10	Q4	Key financial and public facing systems requiring regular assurance. Review of key controls over council tax and business rates.	Assurance - Core
12	Grant Certifications	Central Government Funding Communities and Regulatory Services Finance & Treasury Management	18	Q1 - 4	To provide Chief Auditor certification of grants as required by central government. There are 7 reviews of grant certifications currently planned for the year.	Assurance

Ref.	Audit	Corporate / Strategic Risk and Corporate Priority Objectives	Days	Phasing*	Outline scope	Assurance or Advisory
Interim Head of Regeneration & Development – Tom Deery						
13	Brewhouse – Income Collection	Tourism & Cultural Development Regeneration & Development Finance & Treasury Management	10	Q3	Following restructure (predominantly front of house team); review of compliance with processes in place to book and collect income from events and performances held at the Brewhouse and Town Hall.	Assurance
14	Housing Allocations	Litigation – General Regeneration & Development Communities & Regulatory Services Environment & Climate Change	10	Q1	To ensure that the Council’s responsibilities for the Housing Allocation Policy in East Staffordshire is being effectively delivered by Trent and Dove Housing.	Assurance
15	Stronger Towns Fund	Regeneration & Development Communities & Regulatory Services Environment & Climate Change Finance & Treasury Management	19	Q1 & Q3	Review of the processes in place to oversee delivery of projects financed from the Stronger Towns Fund.	Assurance
16	Shared Prosperity Fund	Central Government Funding Regeneration & Development Communities & Regulatory Services Environment & Climate Change Finance & Treasury Management	10	Q3	Review of governance and administration arrangements for the ward enhancement programme.	Assurance
Head of Legal & Regulatory Services - John Teasdale						
17	Commercial Property Management	Litigation – General MTFS	10	Q2	Review of progress made in implementing recommendations from 2022/23 IA report on Commercial Property Management.	Assurance

Ref.	Audit	Corporate / Strategic Risk and Corporate Priority Objectives	Days	Phasing*	Outline scope	Assurance or Advisory
18	Licensing/Enforcement	Litigation – General Environment & Climate Change	10	Q2	Review of process in place to ensure there is a robust approach to environmental enforcement.	Assurance
Management, action tracking, and contingency						
19	Management	N/A	18	Q1 - 4	<p>For management of the Council's internal audit service, including:</p> <ul style="list-style-type: none"> • production of the Strategic Internal Audit Plan and annual work programme • continual review and update of the Internal Audit Plan to ensure it meets the needs of the organisation • provision of ad hoc advice and support regarding internal control and governance issues • quality management • progress reports to the Audit Committee and Chief Financial Officer and Section 151 • liaison with External Audit • attendance at Audit Committee, client progress meetings, and other meetings as required. <p><i>This section is in accordance with requirements of Internal Audit Standards.</i></p>	N/A - Core
20	Action tracking	N/A	10	Q1-4	To follow up agreed actions in all internal audit reports using the tracker.	N/A - Core
21	Contingency	N/A	8	Q1-4	<p>Contingency is used to cover the following:</p> <ul style="list-style-type: none"> • Changes to audit assignments that could not have been reasonably foreseen. 	N/A - Core

Ref.	Audit	Corporate / Strategic Risk and Corporate Priority Objectives	Days	Phasing*	Outline scope	Assurance or Advisory
					<ul style="list-style-type: none"> • Facilitate additional work where required or scope increases. <ul style="list-style-type: none"> ➢ Where we experience delays in obtaining evidence and/or receiving responses to queries ➢ Where meetings are cancelled and we prepared and/or travelled to client sites ➢ In line with our KPIs where we do not receive agreement to terms of reference and agreement to draft reports in a timely manner. <p>In addition, spare contingency can be utilised to allow Council-identified risk issues to be accommodated in-year, including unforeseen grant certifications.</p> <p><i>This section is in accordance with requirements of the PS/AS.</i></p>	

* This phasing is indicative at this stage; this will be revisited in year to align with client requirements where possible and our resource availability.

Corporate Plan 2023/24 (July 2023)

Following the elections in May 2023 a new Cabinet was appointed for East Staffordshire Borough Council and the Corporate Priorities for the year were reviewed and revised. The updated Corporate Plan 2023/24 introduces 5 new Corporate Priorities:

- Improving Local Democracy
- Creating a prosperous East Staffordshire
- Developing a Green New Deal for East Staffordshire
- Protecting our heritage
- Standing up for our communities

Objectives for 2023/24 detailed within the Corporate Plan

Communities and Regulatory Services

- Tackling the cost of living crisis (PB01, PB02, PB03, GD01)
- Ensuring the right to food (SC01, SC02, SC03)
- Tackling Envirocrime (GD02, GD03)
- Improving Air Quality (CRS02)
- Supporting local communities (CRS03, CRS04, CRS05, CRS06)
- Backing our Taxi Drivers (SC04)
- Housing and Planning – improve homelessness prevention (PB04, CRS07, CRS08, CRS09, CRS10, CRS11)
- Disabled Facilities Grants (CRS12)

Regeneration and Development

- Protecting our heritage (PH04, RAD01-RAD03)
- The Washlands (RAD04- RAD07)
- Regeneration in Uttoxeter (RAD08-RAD10)
- Housing and Planning (PB07)
- Support economic growth (RAD11, PB08, PB09, RAD12)
- Improve local democracy and consultation (ID01)
- Planning Services (RAD13-18)
- Local Plan (RAD19)

Environment and Climate Change

- A Green New Deal for East Staffordshire (GD04 - GD09, ECC01 - ECC09)
- Tackling Envirocrime (GD10, GD11)
- Open Spaces initiatives (ECC10-ECC12)
- Waste Management and Street Cleansing (ECC13-22)
- Car parking (ECC23)

Tourism and Cultural Development

- Building a Fairer and Greener Local Economy by creating a municipal enterprise (PB05)
- Protecting our heritage (PH01-PH03, TDC01)
- Developing tourism within the Borough (TDC02-TDC05)
- Brewhouse and Arts Service (TCD06-TCD09)
- Sport and Leisure (TCD10-TCD15)
- Building a Fairer Local Economy (PB06)

Finance and Treasury Management

- Supporting Residents through the Cost of Living crisis (FTM01, FTM02)
- Financial stewardship (FTM04-FTM08)

Leader

- Improve local democracy and consultation (ID02-ID06, LDR01)
- Building a Fairer Local Economy (PB10, LDR02)
- Protecting our Heritage (PH05)
- Standing up for our NHS (SC05)
- Refresh Member Training (LDR07)
- Increasing Staffing Availability (LDR03)
- Improving payment of creditors (LDR04)