

Internal Audit Strategy & Plan

2023/24





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Introduction

1. This report summarises the proposed work of Internal Audit for 2023/24. This has been developed in line with the Internal Audit Charter. The aim is to give an overview of areas to be covered during the year and to provide an opportunity to comment on the proposed coverage.
2. The audit plan has been developed to allow sufficient flexibility to respond to change which will happen during the year. Whilst every effort is made to deliver the plan as shown there will always be the need to respond to emerging risks and changing circumstances. The plan is therefore a statement of intent – our liaison meetings with senior management will ensure that it is reviewed regularly.
3. Internal Audit is a statutory service required by the Accounts and Audit Regulations 2015. It is also a key source of independent assurance for management, designed to add value and improve how the Council operates. The results of our work feed into the Council's Annual Governance Statement.
4. The work is performed in conformance with the UK Public Sector Internal Audit Standards (PSIAS) and the Local Government Application Note (LGAN). These require that the scope of Internal Audit covers the whole range of the Council's activities, seeking to provide an annual internal audit opinion on the governance, risk and internal control environment of the County Council, which has been established to:
 - Achieve strategic objectives.
 - Ensure effective and efficient operational systems and programmes.
 - Safeguard assets and interests of all kinds.
 - Ensure the reliability and integrity of financial and operational information.
 - Ensure economic, efficient and effective use of resources.
 - Ensure compliance with established policies, procedures, laws, regulations and contracts.

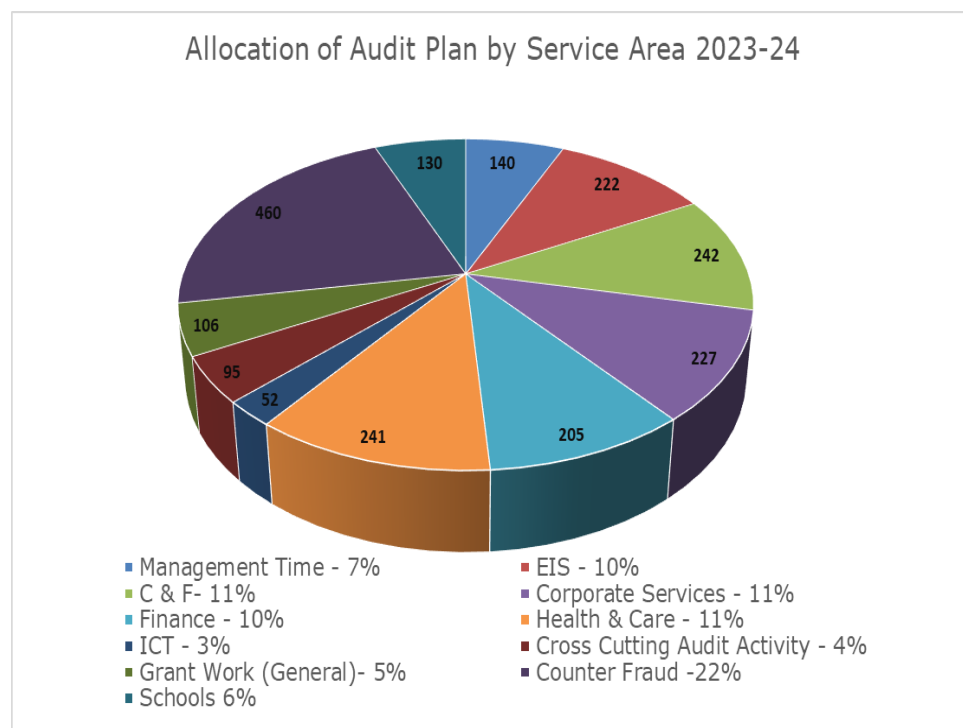
Our Internal Audit Strategy

5. Our Internal Audit Strategy has been developed to take into account management's assessment of risk and key organisational objectives and priorities. This is obtained from the contents of the Corporate Risk Registers, our key critical services including IT systems, External Audit considerations, other internal assurance providers

- (i.e. Health & Safety and Information Governance Officers) and conversations with Senior Management to discuss potential changes/ areas of concern, including consideration of fraud risks within their area of control.
6. Also, we use our own risk assessment against each activity assessing their materiality, sensitivity, significance and stability – ranking each area as high, medium or low risk. This allows each possible area to be prioritised based on risk, which then determines whether or not it will be included in the audit plan. A copy of the full risk assessment methodology is included in **Appendix A**.
 7. The plan has been constructed to ensure that it delivers against the PSIAS and the requirement to produce an annual Head of Internal Audit opinion.
 8. The annual risk-based plan is produced based on the following key principles:
 - Assurance reviews with a high risk (i.e. >60%) ranking should be completed subject to variation as agreed with the Director of Finance (& Section 151 Officer).
 - Identification of 'Top Risk' Reviews.
 - Key Financial systems – reviewed on a cyclical basis.
 9. We will work to co-ordinate our work on the key risk areas with the Council's External Auditors during 2023/24 through having a joint understanding which agrees where External Audit may consider the results of our work. This ensures that the Council gets the most out of its combined audit resource – keeping audit fees low.
 - A risk-based Schools' audit strategy is completed each year which inform our Schools' Compliance Programme for the year ahead.
 - An initial allocation of days to conduct Special Investigations – variable year on year.
 - An initial contingency allocation – variable year on year.
 - Time to undertake pro-active counter fraud work.
 - Risk based programme of other compliance reviews.
- Draft Internal Audit Plan 2023/24**
10. We propose to allocate resources across each Service Area as shown in figure 1 with further details in **Appendices B, C and D**.

11. Top risks facing Councils continue to include pressures on finances and resource resilience; changes in demand and demography; and stresses on workplace culture post-pandemic as well as global issues including climate change and cyber security linked to the continuing Ukrainian Crisis.

Figure 1 – Analysis of Audit Plan 2023/24



12. The top risk audits/reviews for the County Council have been assessed as being the following areas in 2023/24:

1. Children & Families Transformation.
2. Highways Transformation Programme.
3. Digital Strategy & Transformation including the Corporate File Plan; Digital Strategy Refresh and Robotic Process Automation.
4. Cyber Assurance – Governance & Culture, IT Risk Management, IT Disaster Recovery Management and Virtual Private Networks.
5. Integrated Care System – Integrated Care Partnership
6. Delivering Good Governance: Culture, Values & Behaviours Governance Review.
7. SEND including Education, Health & Care Plans & Needs Assessment – Pathway, SEND Transport & SEND Personal Budgets & Direct Payments.
8. Adults Social Care: Workforce Recruitment & Retention.
9. Protect & Prevent Duties.
10. Empowering Communities including the Communities Delivery Plan Governance Arrangements and Volunteering Principles & guidance.

13. The full report for these areas will be presented to Audit & Standards Committee Members once the report has been finalised.

Draft Counter Fraud Audit Plan 2023/24

14. We propose to allocate resources to our counter fraud work as per the details in **Appendix C**. This provides a robust response to Central Government's expectations for tackling fraud and corruption. This demonstrates

the Council’s continued commitment to ensuring good governance during periods of transformational change as well as changes to service delivery.

Resources

15. The total resource requirement for Staffordshire County Council in 2023/24 is 2,120 days. There is an increase in 200 days when compared to 2022/23 which is due to the level of internal resources available to the Service in 2023/24.

16. The Section also provides and receives income for the delivery of the internal audit service/management, for the following External Clients (360 days):

- South Staffordshire Council;
- Staffordshire Academies (via Entrust);
- Staffordshire Pensions Fund; and
- Comfort funds.

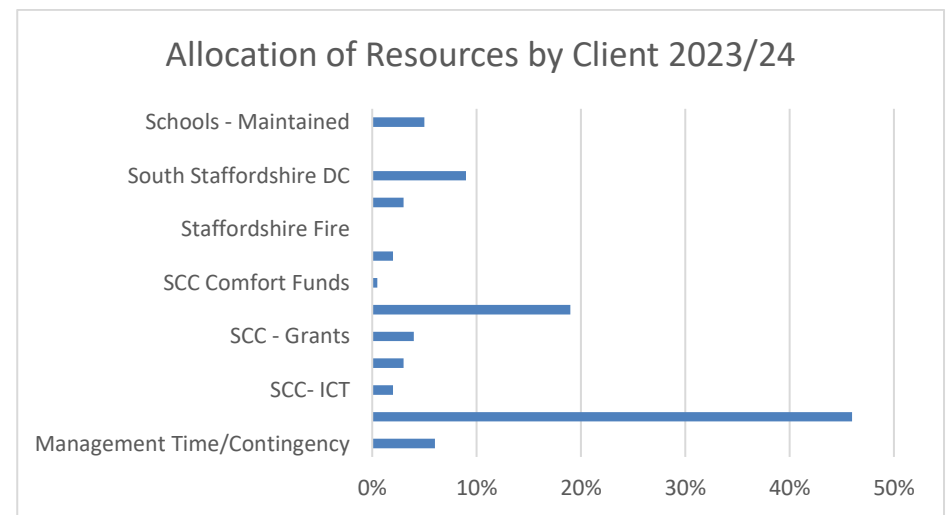
17. The income generated from this arrangement is circa £80,000 p.a.

18. The delivery model for the Internal Audit Service is mixed – a combination of in-house staff and external staff via a Framework Contract. This allows the section to be flexible and respond to peaks and troughs in

demand and to buy in specialist resources as required. The Council will continue to use other existing frameworks to procure specialist resources which are available to us during 2023/24.

19. There are sufficient resources available to deliver the audit plans as detailed in **Appendices B, C and D**. This helps to ensure that the Council meets the requirements of the Accounts and Audit Regulations 2015 for maintaining an adequate and effective internal audit function and governance, risk and internal control environment.

Figure 2 –Allocation of Resources by Client



Performance & Quality Assurance Framework

20. Internal Audit within Staffordshire County Council operates in conformance with standards of best practice applicable to internal audit – the UK Public Sector Internal Audit Standards and the CIPFA Local Government Application Note. The Internal Audit team offer a wide depth of knowledge and experience gained across different organisations. We promote excellence and quality through our audit processes, application of the Quality Assurance Framework (**Appendix E**) and the training and development programme for staff.
21. The Quality Assurance Framework includes all aspects of the Internal Audit Activity – including governance, professional practice and communication.
22. The Internal Audit Charter sets out the role, responsibilities and authority of the Internal Audit Service within the County Council. This was initially approved in June 2014 and any amendments to its contents are endorsed by the Audit & Standards Committee annually.

23. Internal Audit remains sufficiently independent of the activities that it audits to enable auditors to perform their duties in such a way that allows them to make impartial and effective professional judgements and recommendations.
24. The Section use several ways to monitor performance, respond to feedback and identify ways in which to improve the service provided. Evidence of the quality of our audits is gained through feedback from auditees and the results of supervision and quality assurance undertaken as part of our audit process.
25. The current performance measures are set out below in Figure 3 for information

Figure 3 – Current Performance Measures

Performance Indicator	Target
Reports issued to draft report stage: <ul style="list-style-type: none"> Assurance Reports Compliance Reports 	90% 90%
Average score for Quality Questionnaires from clients is equal to or exceeds the good standard: <ul style="list-style-type: none"> Assurance Reports Compliance Reports 	90% 90%

Service Plan Priorities/Challenges 2023/24

- To support the Council throughout the year in implementing revised processes for Children's Services following the Children's Transformation programme and revised processes operating within SEND Services providing timely assurance and guidance to ensure that the control environment remains robust following revisions to processes.
- To continue to contribute to the development of the digital transformation strategy across the Council including the Corporate File Plan to ensure that the control environment remains strong whilst exploiting the opportunities for more streamlined, cost-efficient operations.
- To produce the annual risk based internal audit plan which is Public Sector Internal Audit Standards (PSIAS) compliant and which provides sufficient coverage to provide the Section 151 Officer with assurance regarding the robustness of the governance, risk management and internal control framework operating within the County Council.
- For those key areas that have been subject to significant service delivery model changes during the year, the Internal Audit service will continue to provide insightful assurance to senior management that sound systems of internal control are in place, are fully embedded and are underpinned by good governance and management arrangements in place.
- To continue to assist and support the Council in delivering good governance and decision making across the organisation as well as providing assurance that the Council's culture, values and behaviour are clearly expressed, transparent and adhered to and which promote and allow the Council to maintain high standards of ethical conduct.
- To ensure that the IA Service continues to enhance and develop its operations to maintain its status within the Council and with its external clients as a competent, professional and respected Service which conforms to the latest PSIAS and the LGAN and which embraces agility, delivers insights and anticipates emerging risks. As part of this, consideration will be given to the structure of the service including the potential further recruitment to vacant posts, potential further use of the apprenticeship scheme – 'to grow our own'; access to trainees as part of the Finance

apprenticeship programme and also additional resources via the 'open door' scheme.

- To continue to provide an excellent internal audit service to all our external clients, providing an agile internal audit service and high-quality audits to give management valuable insights and real time assurance on things that matter.
- Following the successful implementation of the Internal Audit Service's new integrated Audit Management system in 2021 and the on-line recommendation tracking portal in 2022, to develop meaningful management information and performance reports to facilitate greater transparency over managers' own control environment as well as real-time tracking of audit recommendations.
- To further develop the continuous controls monitoring (CCM) programme across both the

Council (Corporate) and maintained schools' landscape thereby providing increased levels of comfort in respect of fraud related risks and to assist corporate and schools' management in their role as the second line of assurance.

- To continue to raise the profile of the Counter Fraud Work Programme across the Council including schools. Our activities will include increased and regular communications to raise awareness of fraud risks and mitigating controls and the relaunch of the fraudwatch publication as well as the roll out of the recently developed fraud e-learning module.

Appendix A – Planning Risk Assessment Methodology

1. Materiality X 2

- a) *Financial value (income/expenditure), materiality, size of budget*
Score between 1 (up to £100,000) 2 (up to £250,000) 3 (up to £1m)
4 (up to £5m) and 5 (above £5m)
- b) *No of transactions*
Score between 1 (a small number of transactions per year) and 5
(significant numbers of daily transactions)

2. Impact/Sensitivity X2

- a) *Links to Strategic Plan 2022-2026/Political sensitivity*
1=No links to Strategic Plan/ and/or no political sensitivity
2 =No links to Strategic Plan / and/or minimal political sensitivity
3=Indirect links with Strategic Plan/ and/or low level of political sensitivity
4=Direct links with Strategic Plan/ and/or medium level of political sensitiv
5=Direct links with Strategic Plan/ and/or high level of political sensitivity
- b) *Non-financial impact e.g. reputation*
1= Managed /reported to Business Unit -Local Media (short term duration)
2= Managed /reported to Heads of Service. Local media (Medium/Long Term duration)
3= Managed /reported to Senior Leadership Team and Members Regional media (short term)
4= Managed /reported to Members and Cabinet Regional/National media (Medium/ Long Term duration)
5= Third Party intervention Public Interest Group, National/International media(Medium/Long Term duration)
- c) *Contained in the Corporate Risk Register*
1 = No
5 = Yes
- d) *Key Partnership* - This considers how important the partnership is to the achievement of the Council's Outcomes. Failure to deliver the objectives of the partnership poses a significant risk to the Organisation.
1 = No
5 = Yes

3. Audit View - Previous Assurance Category

- 1 = Substantial Assurance
2 = Adequate Assurance

- 3 = No Opinion has previously been given
4 = Consultancy – system under development
5 = Limited Assurance

4. Time since previous audit

- 1=Audit carried out last year
2=Audit carried out 2 years ago
3 =Audit carried out 3 years ago
4 =Audit carried out 4 years ago
5 =Audit carried out 5 years ago or more or where there has been no previous audit coverage

5. Linkage to Risk Management - Controls Assurance

- 1 = External Assessment reports available – positive assurance provided
2.= Internal Controls assurance statement available – positive assurance provided.
3.= Internal Controls assurance statement available – significant risks identified.
4.= External Assessment reports available – control weaknesses identified
5.= Nothing available

6. Fraud

- a) *Past experience or occurrence of fraud/irregularity*
Score between 1 (no knowledge/experience of fraudulent activity/irregularity) and 5 (repeated occurrence of fraud/irregularity or experience of fraud/irregularity with significant financial value)
- b) *Inherent risk of fraud within the system.*
Score between 1 (little known scope for intentional manipulation) and 5 (significant scope for intentional manipulation.)

7. Stability of the System

- 1.= Stable system, nothing has changed.
2.= Stable system, changes proposed in year/ short term
3.= New System in operation
4.= System under development – limited to a specific service area
5.= System under development – complex area affecting the whole of the County Council.

Appendix B – Draft Internal Audit Plan 2023/24

Area	No of Days	Indicative Scope
Children & Families – Neelam Bhardwaja		
Children & Families - Transformation	20	<p>Children & Families Systems Transformation is a whole system approach underpinned by a Restorative Practice Model which aims to ensure children with social care needs remain with or return to their family or extended family network where it is safe to do so. Although the new operating model became operational in October 2021, an internal review of the new operating model undertaken by senior management during 2022 identified that further revisions were needed. As a result, additional funding of £5.75m per annual has been allocated as part of the MTFS from 2023/24 onwards to facilitate changes to the current structure and workflows within the Directorate.</p> <p>Management has requested audit time in quarter 4 2023/24 to provide assurance that the implementation of the revised model has progressed as anticipated to ensure delivery against expected outcomes.</p> <p>See also the BEST review within Corporate Services for 2023/24 which is linked to this area.</p>
SEND - Education, Health & Care Plans & Needs Assessments - Pathway & Utilisation of the Education Banding Tool	15	<p>A review of the Education, Health & Care Risk Plan pathway, including processes for the referrals for Education, Health & Care Need Assessments is taking place, and which is being supported by the Change Team.</p> <p>The new pathway is to be launched in September 2023 and internal audit time has been requested for late Q3/Q4 to provide assurance that the new model/pathway has been implemented effectively and plans and expenditure is being approved in accordance with the new arrangements in place.</p> <p>Scope of IA work to include utilisation of the education banding tool.</p>
SEND - Transport	15	<p>An audit review of the SEND Transport Policy is being undertaken in 2022/23 the results of which are to feed into the alternative options for the provision of SEND Transport going forward. Changes to the policy will impact on procedures and also practice.</p> <p>Internal Audit time has been requested in Q4 2023/24 to review progress against implementation of the revised policy and to provide assurance that revised processes as a result of the revised policy are operating as expected. This review will also give assurance that both the SEND Transport Policy and HTST mainstream policy are suitably aligned.</p>
Children's & Families - Multi Agency Safeguarding Hub (MASH)	10	<p>From 1st April 2023, Stoke on Trent City Council are withdrawing from the MASH. An implementation plan has been developed to manage the transition to the new arrangements going forward. Management have requested an Internal Audit review in Q2 2023/24 to provide assurance that the transition is being managed effectively in accordance with the agreed implementation plan.</p>

Area	No of Days	Indicative Scope
Sufficiency Strategy	10	<p>During 2022/23, a Sufficiency Strategy and Delivery Plan were developed to develop sufficient provision in Staffordshire to cater for all the needs of children in our care, so that where possible children in our care have access to local places to stay that are affordable.</p> <p>Management have requested internal audit time in Q3/Q4 of 2023/24 to provide assurance in relation to the governance in place to ensure implementation of the Sufficiency Strategy and progress against actions within the supporting delivery plan.</p>
Together4Children - Central Permanency Hub	10	<p>Together4Children is a regional adoption agency for four neighbouring councils. The service is a partnership between Staffordshire County Council, Shropshire Council, Stoke-on-Trent City Council and Telford & Wrekin Council.</p> <p>An internal audit protocol has been developed for the partnership by the Internal Audit teams for the four Councils to undertake audit reviewed on a cyclical basis. Staffordshire County Council are scheduled to complete an audit review in 2023/24.</p>
Children & Families - Invoice Led Expenditure	15	<p>Invoice Led Providers should only be used where appropriate care services cannot be commission via the frameworks contracts and Dynamic Purchasing Systems in place, to ensure best value and delivery in accordance with approved Terms and Conditions.</p> <p>A review of the use of Invoice Lead Providers across Children & Families is to be undertaken in 2023/24 to ensure that value for money is being achieved, decisions/rationale for the use of an invoice led provider are clearly recorded, appropriate agreements are in place and arrangements comply with Procurement Regulations and the monitoring, oversight and scrutiny arrangements relating to the use of invoice led providers.</p>
Quality Assurance Framework	15	<p>The new Quality Assurance Framework (QAF) for Children and Families was launched late 2022. The framework applies to the whole of the Children and Families Directorate and sets out how learning from experiences, events and available information / data can be used to understand what is working well and to inform potential improvements.</p> <p>Management have requested a review in 2023/24 to provide assurance that the new Quality Assurance Framework has embedded and is applied across the directorate. Scope of work to include the impact the QAF has on services.</p>

Area	No of Days	Indicative Scope
Independent Special School Placements	10	Internal Audit time is required in 2023/24 to provide assurance that processes for the decision making, monitoring and payment of placements at Independent Special Schools are robust to ensure that children are placed appropriately and payments are only made for individuals who are attending school and/or remain on the school roll.
SEND - Personal Budgets & Direct Payments	10	<p>Internal Audit time required in 2023/34 to provide assurance in relation to the effectiveness and application of the revised processes and arrangements for the payment and monitoring of expenditure against personal budgets allocated to address educational needs identified and assessed via an EHCP.</p> <p>*See also Counter Fraud Plan 2023/24 for proactive counter fraud exercise linked to this area.</p>
Children's Disability Service	10	<p>The Children Disability Service works to ensure that the needs of disabled Children, young people and families across Staffordshire are identified early, that the right help is put in place and issues are dealt with early. The approach is built on integrated multi-agency professionals who are based locally.</p> <p>Management have requested time in Q1 2023/24 to review the Children's Disability Service, including assessment processes and decision making arrangements.</p>
Access to Learning - Elective Home Education	10	<p>Following the Covid 19 pandemic there has been an increase in the number of parents electively educating their children at home.</p> <p>Staffordshire County Council retains statutory duty for ensuring that all children receive an appropriate level of education and therefore are required to confirm that (i) those educated at home receive an appropriate standard of education and (ii) that appropriate support and/or action is undertaken where required.</p> <p>Management have requested an internal audit review in 2023/24 to provide assurance that processes in place for the management and administration of elective home education arrangements are adequate and operating effective to ensure SCC's compliance with statutory duties.</p>
Children's Social Care - Implementation of the Early Help Strategy & Threshold Document	10	<p>In 2022, the Early Help Strategy 2022-2027 was published which aims to ensure that children and families received the right help, at the right time and in the right place. The commitment stated within the strategy has two key objectives, to provide support at the earliest opportunity from the people who are best placed to help; and being inclusive, positive and building trusting relationships with families to put what they want first. Delivery of the strategy is led by the Early Help & Placed Based Approach Partnership.</p> <p>Management has requested internal audit time in 2023/24 to provide assurance that the strategy has been implemented; and early help assessment / referrals have been undertaken in accordance with the Threshold Document.</p>

Area	No of Days	Indicative Scope
Early Years Service	10	Management have requested internal audit time in Q1/Q2 to review the Early Years service subsequent to its transfer back to the County Council from Entrust, to provide assurance that (i) the service has landed and is operating effectively (ii) to ensure that statutory requirements are continuing to be met; and (iii) to provide support/advice in relation to any process changes as required.
Children's Social Care - Childview	12	<p>The management and support of the ChildView system has recently been inherited by the Education Systems Team. ChildView is a cloud-based youth offending system and therefore holds highly confidential and sensitive data. Due to only recently becoming responsible for the management of this system, Management have requested an internal audit to aid their understanding and to provide them with any potential areas for improvement.</p> <p>This audit will provide an evaluation of not only the security of the system but also contract provisions, resilience against loss of data and operating continuity as well as compliance with the Data Protection Act.</p>
Children's Social Care - Foster Care - Care Leavers Arrangements 18+ (Staying Put)	10	<p>The Staying Put: 18+ Family Placement Programme offers young people in foster care the opportunity to remain with their carers until they reach 21, so that they can maintain and develop their existing relationships and be supported to make a gradual move to independence at their own pace.</p> <p>The Children and Families Act 2014, paragraph 98, includes legislation relating to the staying put arrangements including the duty placed on the local authority around monitoring the arrangement and providing support to the former relevant child and former foster parent, which must include financial support. These duties subsist until the former relevant child reaches the age of 21.</p> <p>Management have requested work in 2023/24 to provide assurance that the processes in place are operating effectively and to ensure compliance with the requirements of the Staying Put legislation.</p>
Children's Social Care - Children in our care : Adoption	10	<p>Management have requested internal audit time in 2023/24 to review the end to end adoption process for children in our care, from Placement to Adoption Order.</p> <p>*Also see audit time in 2023/24 relating to the Together 4 Children Regional Permanency Service</p>

Area	No of Days	Indicative Scope
Children's Social Care - Loans to Foster Carers & Special Guardians	8	To support placements with families and carers, financial support can be provided in the form of loans (i) to fund home adaptations to provide suitable accommodation for children to be placed, (ii) to remain in a placement as they become older; (iii) to allow the household to purchase a vehicle to meet the needs of the carer and / or (iv) to support increases in the number of children in their care. Financial support is provided via the provision of a loan. Internal Audit review to be undertaken in 2023/24 to ensure that loans have been awarded and repaid in accordance with the Carer Loans policy and the loan agreement in place.
Education Strategy & Improvement - EHCP Hub	12	The management and support of the EHCP Hub system has recently been inherited by the Education Systems Team. The EHCP Hub is a cloud-based system that manages Education, Health and Care Plans and therefore holds highly confidential and sensitive data. The system is not only accessed by the Council, but by a host of external agencies such as schools, social workers as well as parents. Due to only recently becoming responsible for the management of this system, Management have requested an audit to aid their understanding and to provide them with any potential areas for improvement. This audit will provide an evaluation of not only the security of the system but also contract provisions, resilience against loss of data and operating continuity as well as compliance with the Data Protection Act.
Education Strategy & Improvement - The Virtual School - Administration	10	It is a statutory requirement that Staffordshire County Council has a Virtual School Head who along with their team are responsible for ensuring that children in our care or those who have left care receive a good level of education. Management have requested an Internal Audit review in Q3/Q4 2023/24 to provide assurance that revised administration processes for the virtual school have embedded and are operating effectively.
School Enquiries and Programme Development 2023/24	10	Time allocated for maintaining and managing schools compliance audit programme and dealing with ad-hoc queries from Schools in year
Sub- Total No. of Days	242	
Schools & Other Educational Establishment Compliance		
Primary/Middle/Special/High Schools & Pupil Referral Units Compliance Audits 2023/24	130	A sample of 20 Compliance visits will be undertaken assessing compliance with approved policies and procedures including Financial Regulations and Procurement Regulations for key risk areas. Areas include governance, budgetary and financial controls, procurement activity and payroll
Sub- Total No. of Days	130	
Total No. of Days	372	

Area	No of Days	Indicative Scope
Economy, Infrastructure & Skills – Darryl Evers		
Highways Transformation Programme - Project Support	20	<p>"The Highways Transformation Programme commenced in 2021/22 to review and reconsider the current and future arrangements for delivery of the Council highways services. The programme has three key elements:</p> <ol style="list-style-type: none"> 1) Future Highways Delivery Model; 2) Transforming the current offer in preparation for the future; and 3) Highways Investment Strategy. <p>Internal Audit time has been requested in 2023/24 to continue to provide support to the Highways Transformation Programme as required including attendance at the Programme Board. Work to be determined and agreed via liaison with Senior Management and the Change Team.</p>
Protect Duty (Martyn's Law)	10	<p>On 19 December 2022, the Government announced details for the Protect Duty, now to be known as 'Martyn's Law' in tribute of Martyn Hett, who was killed alongside 21 others in the Manchester Arena terrorist attack in 2017. Legislation is due in the late spring of 2023 which will impose a duty on the owners and operators of certain locations including public areas and government buildings to increase their preparedness for and protection from a terrorist attack by requiring them to take proportionate steps, depending on the size and nature of the activities that take place there.</p> <p>Response and delivery of the requirements of the Protect Duty will require partnership working with multiple agencies and stakeholders, including the tier 1 and tier 2 local authorities and Staffordshire Police.</p> <p>Management have requested audit time in 2023/24 to assist with ensuring that the governance structure, policy and planned actions, comply with Government legislation to fulfil requirements of the protect duty. Exact scope to be determined in conjunction with senior management following publication of the legislation.</p> <p>** See also IA work on the Protect Duty to be undertaken in 2023/24.</p>
Prevent Duty	10	<p>Section 26 of the Counter Terrorism and Security Act 2015 states that local authorities are deemed as specified authorities and as such are responsible for the implementation of the Prevent Duty - "in the exercise of their functions, to have due regard to the need to prevent people from being drawn into terrorism".</p> <p>Prevent is part of the national counter-terrorism strategy, CONTEST and aims to stop people becoming terrorists or supporting terrorism and extremism. This includes:</p> <ul style="list-style-type: none"> • Challenging ideology - All terrorist groups have an ideology and frequently use the internet to air their views • Supporting vulnerable people - Radicalisation is a process, not one event and during that process it is possible to intervene and safeguard the vulnerable.

Area	No of Days	Indicative Scope
		<ul style="list-style-type: none"> Working with key sectors - A wide range of agencies are working to help deliver Prevent, including education, health, faith, criminal justice and charities. <p>Staffordshire County Council has direct accountabilities as a specified authority and also as the lead for the Prevent Duty Partnership / Prevent Board, which includes Staffordshire Police as well as the eight district and borough councils.</p> <p>Management have request internal audit time in 2023/24 to provide assurance that the Council is discharging its duty as a specified authority, as well as ensuring that the duties of the partnership are also being fulfilled.</p>
Provision of Transport Services (Children and Adults)	15	<p>Home To School Transport provision for mainstream, and SEN and vulnerable children and adults is carried out using a Dynamic Purchasing System.</p> <p>In 2023/24, to review the contract management arrangements under the DPS framework contract to ensure that contractors are complying with contractual conditions, Best value is being achieved on routes, contractor payments are valid, correct and are in line with the DPS and management have sufficient arrangements in place to monitor and have confidence in contractor activity regarding safeguarding requirements i.e. DBS checks.</p> <p>**See also the Counter Fraud Plan 2023/24 for fraud proactive exercise on the recruitment of Drivers and PAs by taxi contractors and their compliance with the DPS framework contract.</p>
Economic Regeneration Scheme - Eastgate Street Redevelopment	15	<p>A development partner is being sought by Staffordshire County Council to deliver the Eastgate Street Redevelopment programme.</p> <p>Management have requested audit time to provide advice and support to ensure that governance arrangements in place for the joint venture are robust and defined clearly as well as to carry out an assurance review to ensure that all governance and financial controls are operating as expected.</p>
Levelling Up Fund	15	<p>Central Government have committed £4bn for a Levelling up fund for England. The Levelling Up Fund will invest in local infrastructure that has a visible impact on people and their communities. The scheme has a number of local priorities, including local transport, urban regeneration and cultural assets. District Councils eligible to enter one bid per MP consistency that sits within their boundary.</p> <p>In January 2023, it was confirmed that Staffordshire County Council's bid 'Investing in Mid-Staffordshire's Major Road Network' had been successful, resulting in Levelling Up Funding of £19,836,184 being allocated to the Council. The bid confirmed that the funding is to be used to kickstart major road works in Staffordshire, including the A38 and A511, to unlock housing and improve bus lanes and journey times.</p>

Area	No of Days	Indicative Scope
		<p>The funding Memorandum of Understanding requires the Chief Executive, Section 151 Officer and Chief Internal Auditor of the Council to sign and return to DfT a declaration, to be received no later than six months after the physical completion of the project(s), in the following terms: "To the best of our knowledge and belief, and having carried out appropriate investigations and checks, in our opinion, in all significant respects, the conditions attached have been complied with."</p> <p>The programmes are to run over three years and therefore the formal declaration will be required to be included in the Internal Audit Plan for 2026/27. However, an annual review is to be undertaken to ensure compliance with the conditions throughout the lifespan of the schemes.</p> <p>Internal Audit time will be required in 2023/24 to support development of the governance arrangements and reporting requirements in relation to the projects specified within the bid. Time will also be required to provide assurance that funding is being utilised in accordance with the terms and conditions of the Levelling Up Funding and schemes are being managed effectively.</p>
Economic Regeneration Capital Scheme- Stafford market Square Redevelopment	8	<p>Redevelopment of Stafford Market Square is a £1.4m project which is part of the regeneration of Stafford town centre which has been funded by more than £14m from Central Government's Future High Street Fund and contributions from Stafford Borough Council and Staffordshire County Council. Stafford Borough Council are the lead authority for the jointly funded project.</p> <p>Management have requested audit time in 2023/24 to provide assurance that the project is being delivered in accordance with the agreement in place with Stafford Borough Council.</p>
Household Waste Recycling Centres	12	<p>Following the transfer of the HWRCs back to the Council at the end of March 2022, IA provided assurance over operations at the HWRCs in Q4 2022/23. Further assurance will be required in 2023/24 to ensure that operations continue to operate effectively and efficiently in year and that new processes are fully embedded.</p> <p>IA review to include all key processes including dealing with recyclable materials and off takers; taking income; waste records; security of fuel stocks and fuel cards and security of sites as well as to follow up on previous audit recommendations made.</p>
Infrastructure + Contract - Verification of Maintenance Works	15	<p>In 2023/24, to provide on-going assurance over the Infrastructure+ Contract focusing on the verification of a sample of maintenance works expenditure incurred during 2023/24, specifically to ensure:</p> <ul style="list-style-type: none"> (i) Expenditure is supported by appropriate supporting documentation. (ii) Payments are made for works which are completed and completed to the required specification.
Economic Regeneration Scheme - Chatterley Valley West Development	10	<p>In December 2021 Cabinet approved an investment of £3.45m to fund the infrastructure development required to unlock the Chatterley Valley West site. The investment is to be funded via prudent borrowing secured against future retained business rates receipts.</p>

Area	No of Days	Indicative Scope
		<p>Management have requested audit time in 2023/24 to review the management and delivery of the project. To include</p> <ul style="list-style-type: none"> • Project managements and Governance • Procurement arrangements at key stages • Financial processes • Performance delivery
Local Enterprise Partnership	15	<p>Audit work in 2023/24 to keep under review the decision making and governance arrangements of the Local Enterprise Partnership in terms of setting a clear vision and operating under a clear governance framework, securing and accounting for funding, managing performance of regeneration schemes and achieving milestones and outcomes.</p> <p>Internal audit activity will include a review of the SSLEP's compliance with the National Assurance framework. Audit work to be undertaken at the end of Q3 2023/24 to inform the S151 Assurance Report (10 days)</p> <p>In addition, time is required in 2023/24 to ensure the smooth handover and transition of the LEP back to the Council in year - by April 2024 (5 days)</p> <p>** See also Local Enterprise Partnership - Core Funding Grant</p>
W2R Recycling Plant	10	<p>The W2R contract provides Staffordshire County Council (SCC) and partner authorities a guaranteed revenue share from energy generation sales.</p> <p>Management has requested Internal Audit to undertake a verification exercise relating to energy generation sales revenue associated with Staffordshire County Council's W2R contract from April 2014 to 30th June 2023.</p>
Staffordshire History Centre	15	<p>In 2021, a successful bid was submitted to the Heritage Lottery fund for £3.9m to part fund redevelopment of the Central Archives site at Eastgate Street to house the Staffordshire History Centre. The History Centre will bring together collections from the Staffordshire and Stoke on Trent Archive Service, the County Museum and the William Salt Library. In addition to the Heritage Lottery funding, in 2022 additional funding has also been provided by other partners, including Stafford Borough Council and the William Salt Library Trust. Construction of the new History Centre commenced in 2022.</p> <p>Audit time is required in 2023/24 to provide assurance that the governance, reporting and financial protocols for the joint ventures with funding partners are clearly defined and operating effectively. The Heritage Lottery as progress</p>

Area	No of Days	Indicative Scope
		reports and data are required to be submitted to the Heritage Centre quarterly to support the drawdown of funds, these will also be reviewed as part of the review.
ESIF - Closure of ERDF Schemes	12	<p>The SSLEP was successful in bidding for £138m of European Funding to fund projects within Staffordshire and Stoke on Trent for the period 2014 to 2020. The EU programme is controlled by the SSLEP and in particular the ESIF committee. The largest funding stream controlled by the ESIF Committee were the ERDF (£77m), followed by the ESF (£55m) and EAFRD (£4m) and the LEADER programme (£2m).</p> <p>SCC had 4 controlled projects LC BEP; Rural Enterprise Programme, Staffordshire Excellence and the Growth Hub scheme. Two of the above schemes ended in 2019 Staffordshire Excellence - Tourism & Business (June 2019); and Rural Enterprise Programme (July 2019) The remaining schemes were also due to end in 2019/20, however, these schemes were extended until 2023. In additional a bid was submitted for further ERDF funding for the provision of information technology for businesses, as per the Council's digital principle. The application was successful and funding of £205k was award to support the Intellectual Properties Business Evolution Programme (IP BEP). The project will run to June 2023.</p> <p>Internal Audit has been requested in Q2 2023/24 to provide independent verification of the summative performance assessments and summary table to be completed following the closure of the remaining programmes;</p> <ul style="list-style-type: none"> - Growth Hub - IP BEP - LC BEP
Community Managed Libraries - Governance & Service Delivery	10	<p>In 2023/24, Internal Audit will provide assurance that governance arrangements and processes are in place to ensure that community managed libraries are operating effectively to ensure that services are being delivered in accordance with statutory requirements.</p> <p>**See also Counter Fraud Plan 2023/24 for proactive counter fraud exercise on use of Purchasing cards within Libraries</p>
Staffordshire Small Business Loan Fund	5	<p>A paper was taken to Cabinet on the 17th March 2021 with a proposal to establish a new phase of the revolving loan fund based on previous successful arrangements (Staffordshire Small Business Loan Fund) working with BCRS, to support SMEs capable of development and growth, who are unable to secure finances from commercial sources. The proposed fund will also provide a focus for rural businesses across Staffordshire as part of the priorities for the forthcoming rural economic strategy.</p> <p>The new phase commenced on the 1st April 2021 creating a new revolving loan fund (RLF) of £2m; with loan applications being accepted over the next 5 years, however, the scheme will remain open until 2031 to allow</p>

Area	No of Days	Indicative Scope
		<p>repayments to be received. The Black County Reinvestment Society (BCRS) will undertake the administration of the new scheme.</p> <p>Audit time is required in 2023/24 to review administration of the Staffordshire Business Support Fund, specifically in relation to repayment and reinvestment of funding.</p>
Coroners - Transfer of Back Office Services	5	<p>Coroners services for North and South of the County will be merging in 2023/24. At present back office support for the South Staffordshire Coroners Service sits with Staffordshire County Council, whilst SOTCC support the North Staffordshire Service. Agreement to merge the services has been received from both Councils and formal approval as required from the Home Office was received in January 2023. Back office services are to be administered by SOTCC and a Service Level Agreement and Financial Protocol are to be developed.</p> <p>Management have requested audit time in Q1 2023/24 to provide advice and guidance as part of the development of the arrangements with Stoke on Trent City Council. A review of delivery of the new arrangements has been requested for inclusion in the 2024/25 internal audit plan to allow for the new arrangements to embed.</p>
Careers and Participation Service	10	<p>Management have requested audit time in June/July 2023 to support review and development of processes subsequent to the transfer of the service from Entrust, including the delivery of traded services. The specific scope of work to be defined with the Assistant Director Skills & Employability when final details of the transfer process have been determined.</p>
Fibre Connectivity - Gigabit Voucher Scheme	10	<p>The development of a new full-fibre network in rural areas, known as the UK Gigabit Voucher Scheme, is being supported by Building Digital UK (BDUK). The UK Gigabit Voucher Scheme helps fund some of the substantial build costs to enable this new ultrafast broadband technology. The Government is providing up to £210m worth of voucher funding as immediate help for people experiencing slow broadband speeds in rural areas.</p> <p>Vouchers worth up to £4,500 for homes and businesses help to cover the costs of installing gigabit broadband to people's doorsteps. In addition, Staffordshire County Council also provide top up funding where required to further support installation.</p> <p>Management have requested a review of the management and administration of the fibre connectivity scheme to ensure that installations are in accordance with government criteria and the national programme. Compliance with the Subsidy Controls Regime will also be considered as part of the review.</p>
Total No. of Days	222	

Area	No of Days	Indicative Scope
Corporate Services – John Tradewell		
Digital Strategy & Transformation – Corporate File Plan	20	<p>Council data held on shared filing will at some point be migrated to the Council's M365 SharePoint Environment.</p> <p>The ICT Audit Manager has been significantly involved in this project since 2022 and will continue to provide advice and guidance where needed on this critical project for the Council during 2023/24.</p>
Digital Strategy & Transformation – Digital Strategy Refresh	5	<p>A refresh of the digital strategy and digital programme board will be undertaken during 2023, coinciding with the appointment of a new Assistant Director for Strategy and Transformation. Audit time will be provided to advice and review changes to the strategy and Board.</p>
Digital Strategy & Transformation – Digital Programme Board Attendance	3	<p>Continued Attendance at the Digital Programme Board during 2023/24 to provide Audit input where necessary but also to become aware of new digital initiatives that might require further Internal Audit Input.</p>
Digital Strategy & Transformation – Robotic Process Automation Pilot	10	<p>Robotic Process Automation is a software technology that makes it easy to build, deploy, and manage software robots that emulate human actions interacting with digital systems and software. This offers the County Council significant opportunity to create efficiencies and free up our workforce from mundane tasks.</p> <p>During 2022, a project was setup to pilot the use of robots in Health and Care and ACFS. 4 pilot processes have been identified, with 2 of these having been defined and are now in development.</p> <p>Internal Audit will review the governance and security controls that have been established during the pilot to ensure they are fit for purpose and in-line with best practice, prior to any further roll out of robots within the Council.</p>
Empowering Communities - Communities Delivery Plan governance arrangements	6	<p>In 2023/24, to provide assurance over the governance, oversight and reporting arrangements for the communities delivery plan. Work will include a review of the governance arrangements of the Communities Leadership Group and provide assurance over how the delivery plan is monitored and reported upon.</p>
Empowering Communities - Volunteering Principles & Guidance	10	<p>A task & Finish group was set up to develop volunteering principles and guidance and this is to go live in the Autumn of 2023.</p> <p>Internal Audit has been requested to review this area towards the end of 2023/24 to provide assurance over awareness and understanding of these documents along with assurance over the application of the principles.</p>

Area	No of Days	Indicative Scope
Commercial Services – New Procurement Act 2023	5	<p>To provide internal audit advice and guidance on revised processes following the enactment of the New Procurement Act 2023 which comes into force during 2023.</p> <p>A full audit review to give assurance over compliance against the Act will form part of the 2024/25 IA Plan as time is required to allow revised processes to be embedded before any audit work to be conducted.</p>
Commercial Services – Modern Day Slavery	5	<p>Time is required in 2023/24 to produce a risk assessment for consideration as part of future procurement exercises, assist in training material and provide advice around potential on-site visits to the Council's supply chain.</p>
Property Services - Planned & Reactive Maintenance (Entrust SDA)	10	<p>The Council currently spends circa £4.5 million p.a on property services and Entrust commission and manage a large proportion of this spend on the Council's behalf.</p> <p>The IA review will cover the following areas:</p> <ol style="list-style-type: none"> a) Commissioning and managing of planned and reactive maintenance works carried out; b) order and payment approvals; c) monitoring of works carried out and any remedial actions and variations to pay; d) contract monitoring, reporting and oversight (KPIs and application of new payment mechanism where appropriate).
Property Services - Service & Testing (Entrust SDA)	10	<p>The Council currently spends circa £4.5 million p.a on property services and Entrust commission and manage a large proportion of this spend on the Council's behalf.</p> <p>The IA review will cover the following areas in relation to property service and testing works:</p> <ol style="list-style-type: none"> a) Commissioning and managing of works carried out; b) order and payment approvals; c) monitoring of works carried out and any remedial actions and variations to pay; d) contract monitoring, reporting and oversight (KPIs and application of new payment mechanism where appropriate).
Property Services – Schools Capital Schemes	8	<p>To review the Schools capital Scheme - St Leonards secondary school to the Former Kingston Centre (£4million Scheme incorporating large refurbishment and demolition services).</p> <p>Our work in 2023/24 may include a review of the following areas:</p> <ul style="list-style-type: none"> • Project governance and management arrangements for the scheme • Procurement Activities • Financial controls including budgetary controls • Approval of works and payment

Area	No of Days	Indicative Scope
Fleetcare	8	<ul style="list-style-type: none"> • Variations to Works In 2023/24, Internal Audit will review the following areas: <ol style="list-style-type: none"> a. Arrangements in place to manage the financial processes including budgets, reconciliations, supervision and management checks b. Acquisition, disposal of vehicles and planned vehicle maintenance programme, c. Arrangements in place for charging, recording and banking of income from vehicle maintenance and vehicle disposal; d. Arrangements are in place for the security and maintenance of stocks and stores e. Adequate controls are in place for fuel stocks, fuel issues and fuel cards. (new management arrangements will be in place so prudent to undertake review in Q4 2023/24)
Corporate Operations - BEST Review	10	As part of the Children's transformation programme, the operations of the BEST Team in relation to how they assist Children services is being reviewed to ensure that processes are fit for purpose and robust. Internal Audit has been requested to provide project support to ensure that revised/refreshed processes are fit for purpose with the correct level of controls and checks in place at the right points in the process. ** See also Children's & Families Transformation audit review.
People – Sickness Absence Policy	12	Management has requested IA to provide assurance in 2023/24 over the awareness, application and embeddedness of the new sickness absence policy. Scope of work may include: <ul style="list-style-type: none"> • All members of staff are aware of the new policy and its requirements; • Adequacy of procedures and guidance to aid compliance; • Compliance with the policy; and • Management information and reporting arrangements.
People - End to End We Recruitment Process - Core	12	To continue to evaluate the adequacy of controls within the end to end recruitment process and the extent to which the controls have been applied using a sample of recent recruitment activities including; use of the new applicant tracking system, including the pre-recruitment checks and compliance with the Council's recruitment and selection procedures as well as interfaces with the Council's payroll (Liberata). **See also counter fraud work plan 2023/24 for proactive work on "enhanced verification checks to be carried out in-year".
People - Use & Payment of Settlement Agreement	15	Following a limited assurance review in this area in 2019/20, processes were revised and the Audit & Standards Committee requested that further assurance be provided over the system and application of controls during 2023/2.

Area	No of Days	Indicative Scope
		As a result, in 2023/24 a full systems audit review will be undertaken to look at the governance arrangements (including approval controls), use, payment, reporting and level of oversight by senior management in relation to settlement agreements covering both corporate and schools in accordance with the revised procedures and process flow.
People - The Learning Hub - Application Review	10	<p>The Learning Hub replaced the Council's previous training platform, Go in 2021. The Learning Hub is responsible for the provision, recording and reporting of all mandatory and non-mandatory training for Council Employees. Regular staff training is important for many reasons, and it is therefore vital that the Council's training platform is for purpose in being able to record and monitor the training of staff, especially around mandatory training modules.</p> <p>This audit will look at the security controls in place for The Learning Hub but will specifically focus on the monitoring and reporting of training amongst employees.</p> <p>Note that this audit focuses on The Learning Hub application and does not include a review of wider training needs across the Council.</p>
People - Wellbeing Portal Project Implementation	5	<p>Vivup is the Council's new employee benefits platform and a one-stop-shop for all of the health and wellbeing support the offer. There are three main sections on the platform:</p> <ol style="list-style-type: none"> 1. Payroll Pay® – all Council benefits that are deducted from employee's salary, such as annual leave purchase and cycle to work. Plus a brand new financial wellbeing benefit, Salary Finance. 2. Lifestyle savings – a range of discounts across major retailers and places to eat and drink, including Tesco, Marks & Spencer, Morrisons, Argos, Primark, Boots, Pizza Express and Costa Coffee. 3. Support and wellbeing – all the health and wellbeing support we offer, including MindKind, ThinkWell, physiotherapy, menopause support and much more. <p>Management has requested Internal Audit support in relation to the Wellbeing Project Implementation - Development of a wellbeing portal to offer better content and enhanced products.</p>
People – Lone Working System	5	A new Lone Working System has been procured for 3 years and management has requested that Internal Audit carry out a high level review of the new lone working system, Orbis to confirm that it is being used by all appropriate employees.
People - MyHealth & Safety - Digital Enhancements	5	In 2023/24, Internal Audit to provide project support on three digital enhancements to the My Health and Safety System in-year:

Area	No of Days	Indicative Scope
		(i) Self-Assessment auditing module within the MyHealth & Safety System; (ii) DSE module - amendments required due to hybrid/homeworking arrangements; and (iii) Risk Assessment module to be used across business operations.
Members Code of Conduct	10	In 2023/24 to assess Members understanding and awareness of the requirements laid out in the Members Code of Conduct and to evaluate compliance with the Members code of conduct. The two areas of focus will be: <ul style="list-style-type: none"> • Register of Interests (all types i.e., DPIs and other registrable interests); and • Register of Gifts and Hospitality
Civica Legal Case Management System – Application Security	12	In 2022, Staffordshire Legal Services procured a new Legal Case Management System. Some Internal Audit input was provided during the implementation in regards to data migration. During 2023/24, Internal audit will conduct a full application security review to provide management with an independent assessment of effectiveness of the design and operation of internal controls and operating procedures protecting the data within the system. The audit will include a review of: <ul style="list-style-type: none"> • Application Security Parameters, including access controls. • Segregation of Duties • Disaster Recovery • Change Management
Council’s Art Collection	6	In 2023/24, to review the controls in place relating to the Council’s art collection located at/within County Buildings Scope of work to include: <ul style="list-style-type: none"> • Roles & Responsibilities • Record management - inventories and issues from and issues in to store. • Stock management and controls. • Stock Security. • Appropriateness of Insurance cover. • Management oversight arrangements (including periodic safe and stock checks)

Area	No of Days	Indicative Scope
2022 Community Fund - Members Programme	5	<p>In 2023/24, Internal Audit will continue to provide post assurance checks on a sample of community fund 2022 payments made to recipients. Post assurance checks to be completed on a sample of funding awards approved as part of the 2022 community fund to ensure that fraudulent funding applications have not been received, processed and paid.</p> <p>Internal Audit's work will review:</p> <ul style="list-style-type: none"> • the eligibility of grant recipients. • compliance with the funding criteria. • the funding approval process; and • evidence of how funding has been spent i.e., in accordance with grant recipient's application forms. <p>A follow-up on previous recommendations will also be carried out.</p>
Information Governance Unit - CCTV	10	<p>Following a request by Management, Internal Audit will review the Council's compliance with the Surveillance camera code of practice.</p> <p>The scope of the audit, in terms of which CCTV systems to include in the review, will be determine at the time of the review.</p>
Information Governance Unit -	10	<p>Following a limited assurance audit report in 2018/19 and an increase in the number of Data Sharing Agreements in place during COVID, a review of the Council's Data Sharing Agreements has been requested by management to provide assurance that agreements between the Council and other bodies are suitably governed and managed.</p> <p>The adequate control and governance of Data Sharing Agreements is vital to ensure the Council fully complies with the ICO's Data Sharing Code of Practice and the Data Protection Act.</p>
Total No. of Days	227	
Health & Care – Richard Harling		
Integrated Care System - Integrated Care Partnership	15	<p>The Health & Care Act 2022 contained reforms to the NHS and requirements to improve health outcomes by joining up NHS, social care and public health services at a local level. This includes requirements in relation to the development of Integrated Care Systems (ICS) with the aim to join up working and remove barriers to accessing health and care services.</p> <p>To support this an Integrated Care Partnership has been formed in Staffordshire, which brings together senior leaders from the NHS, Local Authorities, Police, Healthwatch and the voluntary sector. A ICP strategy has been developed to define the vision and aims of the partnership.</p>

Area	No of Days	Indicative Scope
		Senior Management have requested an audit review of the ICS to provide assurance that the purpose and anticipated outcomes from the Partnership have been defined clearly; and governance arrangements and plans are in place to support the delivery of the Partnership objectives, in accordance with the requirements of the Health & Care Act.
Workforce Sustainability - Workforce Recruitment and Retention	10	<p>The Staffordshire Social Care Workforce Strategy was launched in 2022/23. The key objective of the strategy is to develop a more resilient care sector that enables more effective recruitment and retention in adults and children's social care. The strategy reflects the cross-sector partnership approach and has been developed in conjunction with key stakeholders, including the NHS, the independent sector and education providers. The strategy includes an action plan and key workstreams to progress / delivery the strategy over the next two years, including consideration of the establishment of a Care Academy to provide training for new and existing workers across the care sector.</p> <p>Management have requested audit time in Q1/Q2 in 2023/24 to provide advice and support to the project for delivery of the Social Care Workforce Strategy.</p>
Joint Billing - Cross Boundary Integrated Care Boards	10	Internal Audit work in 2023/24 to review arrangements in place for joint funded placements with Integrated Care Boards outside of Staffordshire, to provide assurance that decisions are robust and clearly record, funding agreements are in place to clarify the accountabilities of the County Council and the ICB; and agreed contributions are being received.
Adult Social Care - Quality Assurance Process (QAP)	10	The QAP was reviewed in 2022 and management have requested audit time in 2023/24 to provide assurance that the revised Quality Assurance Process is being applied consistently and operating effectively.
Care Commissioning – Invoice Led Services	15	<p>Invoice Led Providers should only be used where appropriate care services cannot be commission via the frameworks contracts and Dynamic Purchasing Systems in place, to ensure best value and delivery in accordance with approved Terms and Conditions.</p> <p>A review of the use of Invoice Lead Providers across Health & Care is to be undertaken in 2023/24 to ensure that value for money is being achieved, decisions/rationale for the use of an invoice led provider are clearly recorded, appropriate agreements are in place and arrangements comply with procurement regulations. Audit also to considered analysis and reporting on use of invoice led providers.</p>
Adult Social Care Pathway - Strength Based Care	10	<p>Internal Audit time is required in 2023/24 to provide assurance that the support planning and review processes are operating effectively and support strength based practices.</p> <p>**Also see Supportive Communities in Staffordshire linking to Strength Based in Public Health</p>
Appointeeships	10	Management has requested that an internal audit review of appointeeships is undertaken to provide assurance that controls are in place for the management of appointeeships and that they are robust and operating effectively.
Care Quality Commission (CQC) - Self Assessment	10	Independent review of the CQC Framework Self-Assessment has been requested to be undertaken in May 2023.

Area	No of Days	Indicative Scope
		Scope of work: To provide independent assurance that the self-assessment has been completed appropriately and accurately; including review and confirmation of evidence retained to support the self-assessment.
All Age Disability - Preparing for Adulthood	10	<p>A joint review of the Preparing for Adult pathway is being undertaken to ensure that appropriate support is in place and expectations are managed effectively as young people transfer from children to adult services. The review is being led by the Director for Health & Care and the Director for Children and Families.</p> <p>Audit time is required in 2023/24 to review revised processes and provide assurance that variances in support and/or costs when transferring from childrens and adults' services are being managed and mitigated as part of the revised processes in place.</p>
Supportive Communities in Staffordshire - Linking Strength Based to Supportive Communities - Staffs Moorlands Pilot	10	<p>Supportive Communities in Staffordshire is about helping people to be as independent as possible and enable them to live well with help from their families and communities. This includes a number of services including online services and support, such as Staffordshire Connects, as well as in person support via Community Help Points provided libraries and voluntary organisations.</p> <p>In addition to the County wide programme of community-based support, a pilot is ongoing in the Staffordshire Moorlands District to explore linking supporting communities to strength based practice; including understanding needs and community support locally, in addition to the Staffordshire wide programme. The aims of the pilot are to:</p> <ul style="list-style-type: none"> • Test and embed strength-based practice, locally. • Understand the local community/aspirations & challenges • Understand the goals and ambitions of volunteers and community organisations • Identify how staff are using local resources such as Staffordshire Connects and Community Help Points <p>Audit time has been requested in 2023/24 to provide assurance that the pilot has delivered against its objectives and outcomes have been captured and utilised to inform further roll out and development of the Supportive Communities programme to reflect local requirements and community-based services to facilitate and support strength based practice.</p>
NEXXUS - Extra Care schemes	10	<p>From 1st April 2023, NEXXUS is to take over the running of four extra care schemes.</p> <p>Management has requested that assurance is given over the operations at the four extra care schemes to ensure that all regulations are being complied with.</p>
NEXXUS - LD Residential Care Services	8	<p>From 1st April 2023, NEXXUS is to take over the running of two LD residential care homes, Woodlands view and Silver Birch.</p> <p>Management has requested that assurance is given over the operations at both the LD residential care homes to ensure that all regulations are being complied with.</p>

Area	No of Days	Indicative Scope
Supported Living Redesign - Project Support	5	An end-to-end redesign of supported living is being undertaken. As part of the redesign, supported living services are to be recommissioned and processes are to be revised. Support has been provided by the Change Team throughout the redesign and management have requested audit time in Q1 2023/24 to provide support and advice in relation to the proposed process changes as required.
Provider Monitoring System	10	<p>A new Adult Social Care Provider Monitoring System (ASCPMS) is set to be developed in-house support the commissioning, quality assurance and contract management of 500+ adult social care services delivered by external care provider organisations.</p> <p>Internal Audit will provide advice to the project in relation to the security of the system and data within it, as well as advising on the effective management over user acceptance testing and initial data load if required. Focus will be paid to the use of Application Programming Interfaces and other interfaces involving the transfer of data.</p>
Technology & Innovation Programme	10	<p>The Technology and Innovation Programme includes a number of pilot workstreams to trail technology enabled care, such as remote medication management and dispenser systems and reminiscence interactive therapy activities.</p> <p>Audit time is required in 2023/24 to review management of the programme, including decision making as to the pilots to be included in the programme and monitoring / reporting of delivery and outcomes.</p>
Care Director Data: Recording and Reporting - Dashboards	10	<p>Dashboards are being developed for key services across Health and Care to provide real time management information. The data use to inform the dashboards is to be taken information retained within the data warehouse, which in turn is captured from Care Director.</p> <p>An audit of this area was undertaken in 2022/23 and further time has been requested by management in 2023/24 to provide independent assurance in relation to the accuracy / integrity of the information provided via the dashboards as the rollout continues and changes to the care director system are implemented as part of the implementation of the Strength Based Pathway.</p>
Multi Agency Safeguarding Hub (MASH) - Adults	10	From 1st April 2023, Stoke on Trent City Council are withdrawing from the MASH and as such current arrangements are under review. Management have requested an audit review in Q3 2023/24 to provide assurance that the new arrangements are in place and operating effectively.
Public Health - Health & Wellbeing Board	10	The Health and Care Act 2022 introduced new architecture to the health and care system, specifically the establishment of integrated care boards (ICBs) and integrated care partnerships (ICPs). Health & Wellbeing Boards (HWB) play an important statutory role in instilling mechanisms for joint working across health and care organisations and setting strategic direction to improve the health and wellbeing of people locally. The Health & Care Act 2022 provides non-statutory guidance as to the roles and duties of HWB's and their purpose within the new structure.

Area	No of Days	Indicative Scope
		<p>An Internal Audit review will be conducted to provide assurance that the Health & Wellbeing Board is operating in accordance with clearly defined Terms of Reference which align to the requirements of the Health & Care Act 2022 and supporting guidance.</p>
Adult Learning Disability Team (ALDT) - Assessments	10	<p>The Adult Learning and Disability Team (ALDT) are responsible for ensuring that all adults with a learning disability who are referred with an eligible care need under the Care Act 2014 are assessed promptly and receive an appropriate package of care and support.</p> <p>At present ALDT do not use the Brokerage service to broker packages of care, however, a brokerage interface is currently being developed to allow packages to be sourced via brokerage going forward. Assessments and decisions regarding care packages are made locally initially at a district level before receiving final approval from the Central Quality Assurance Panel (QAP). Providers are procured using a number of methods, e.g., invoice led, dynamic purchasing systems or framework, dependent on the type of care package being provided.</p> <p>Management have requested audit time in 2023/24 to provide assurance that the assessment processes are operating effectively and in accordance with the Care Act 2014 and that decision making processes are in place, which are consistent to ensure the most cost-effective care packages are provided both locally and centrally. Work to also review embedding and utilisation of the brokerage interface.</p>
Care Director Integrate	8	<p>During 2023/24, a project is planned to be initiated to implement Care Director Integrate - a mobile app for Care Director. Audit will provide advice and guidance to the project relating to the security of the application and data</p>
Mental Health Act - Assessments	10	<p>Management have requested audit time in 2023/24 to review embedding of new processes for First Contact referrals for Mental Health Assessments to be undertaken by MPFT.</p>
One to One Support	8	<p>1-2-1 support may be necessary where a care home resident requires constant supervision and support to prevent them from coming to harm and/or harming others, for example, those that are prone to falls or individuals with dementia who may become confused and/ or have violent outbursts.</p> <p>Prior to 1-2-1 support being put into place, a clinical assessment should be undertaken by an appropriate professional and agreement obtained from the Council and/or the NHS for the additional care and associated cost.</p> <p>A new process for the agreement of 1-2-1 support has been developed and communicated to care homes, this includes the consideration of alternative actions/equipment to potentially mitigate the need for 1-2-1 support to be put into place, alleviating resource pressures.</p> <p>Management have requested audit time in Q4 2023/24 to review the impact of the new arrangements and provide assurance that the new processes are being applied effectively.</p>

Area	No of Days	Indicative Scope
Sexual Health	10	<p>Staffordshire County Council (the Council) is mandated to provide a Sexual Health service by the Government's Department of Health and Social Care. However, the Council has some discretion as to how the service is provided.</p> <p>The provision of sexual health and HIV services was retendered in 2021/22 with two new contracts with the previous provider, Midlands Partnership Federation Trust (MPFT) and Central Health Solutions commencing in April 2022.</p> <p>Audit time will be required in 2023/24 to provide assurance that the new contracts are operating effectively to ensure that statutory duties are being met across the County.</p>
Prison and Approved Premises Team	10	<p>Under the Care Act 2014, prisoners are entitled to a care assessment of their needs by the Local Authority and appropriate actions undertaken to ensure the provision of required support, either via changes to their environment, such as provision of equipment, or, where appropriate the provision of external domiciliary care support. The Local Authority is also required to ensure that arrangements are in place to maintain an individual's care subsequent to transfer to another establishment.</p> <p>In 2023/24, review to provide assurance in relation to the operation of the team and the processes devised to address issues raised within the previous Limited Assurance audit report completed in 2018/19.</p>
COMPLIANCE: Residential Homes for Learning Disability	2	<p>Internal Audit will review compliance with Financial Regulations and areas for review include; imprests from cash only purchase cards, payments, inventories, residents property, cash income.</p> <p>The three homes are reviewed on a rolling basis, so each home is visited in alternate years. Douglas road will be visited in 2023/24.</p>
Total No. of Days	241	
Finance – Rob Salmon		
Sales 2 Cash including Debt Recovery and Debt Management	15	<p>In 2023/24, internal audit time will continue to focus on debt management as past audit work has identified a number of issues over the years. Although various improvements have been identified and various working groups have been set up to deal with issues in this area, further audit coverage will be required in Q4 of 2023/24 to ensure that debt recovery and management processes continue to improve and are operating as expected.</p> <p>Audit review to look at debts across each directorate of the Council and to look at impact of the move from net to gross care provider payments and the collection of client contributions.</p>
New BACs System	10	<p>The current BACS system is hosted on-premise and a new cloud-based version of the existing suppliers software has been procured and will be implemented during 2023.</p> <p>A review will be undertaken during the implementation to ensure that sufficient security and general BACS processing controls are implemented.</p>

Area	No of Days	Indicative Scope
Adults & Childrens Financial Services (ACFS) - Deferred Payment Agreements (Property Function)	15	In 2023/24, Internal Audit work will review the policy and processes in place for deferred payment agreements (DPA's), including the position for secure and unsecure debt in relation to property cases.
ACFS - Financial Assessments	15	This audit will review the financial assessment process to provide assurance they are in accordance with the contributions policy and procedures, including the application of mitigation. The audit will also sample a number of assessments undertaken during the Covid-19 pandemic to ensure that all relevant documentation supporting the Financial Assessment has been received or where this has not been received, it will not significantly change the Financial Assessment.
ACFS - Appointment Booking System	10	At the request of management, Internal audit will provide advice into the implementation and redesign of processes for an Appointment Booking System within ACFS, for the purpose of booking appointments with an advisor to complete Financial Assessments.
My Finance Centros Upgrade - System Security	10	<p>During 2022, My Finance moved to a new Azure cloud hosting platform and in 2023, My Finance will undergo a significant upgrade to the latest version of the software, called Centros.</p> <p>Internal Audit will be involved during this upgrade to ensure that sufficient security and financial controls are maintained. The exact scope of Internal Audit input will be agreed with management at the start of the project.</p> <p>During 2023/24, Internal audit will again conduct a full application security review to provide management with an independent assessment of effectiveness of the design and operation of internal controls and operating procedures protecting the data within the system.</p> <p>The audit will include a review of:</p> <ul style="list-style-type: none"> • Application Security Parameters, including access controls. • Segregation of Duties • Disaster Recovery, specifically of the new Azure Environment • Change Management <p>** See also My Finance Centros Upgrade - Financial Controls & Processes work below</p>
My Finance Centros Upgrade - Financial Controls & Processes	10	Following the MyFinance significant upgrade, Internal Audit will provide advice and support to ensure that financial controls have not been weakened. IA work may include undertaking testing to ensure that any revised processes/work flows still retain sufficient financial controls.
Banking Services Arrangements	10	To review the Council's banking services arrangements in place across all functions of the Council and to assess the opportunity to bring all the Council's banking services together. Scope of work to include:

Area	No of Days	Indicative Scope
		<ul style="list-style-type: none"> Review of Banking Services contracts and scope of these contracts including Bank account verification services procured and used. <p>Output from this exercise will be a position statement for management to take forward.</p>
Core Payroll - Liberata	20	<p>This area is classified as a key financial system review in 2023/24 as per our Cyclical Review timetable for Key Financial Systems and on-going assurance will be required in 2023/24 that processes and controls operated by Liberata, and the Retained Control Function continue to operate effectively and efficiently.</p>
Mileage & Subsistence Expenses	10	<p>This review will consider the arrangements in place to process and pay mileage and subsistence claims. This will include the following:</p> <ul style="list-style-type: none"> Policies, Procedures and Training Accuracy of claim submission Authorisation controls Controls over parameter data Adequacy of reporting, monitoring and management checks/scrutiny Accounting for VAT where appropriate <p>The review will also include a review of the arrangements in place to accommodate Electric Vehicles.</p> <p>**See also counter fraud plan for CCM programme 2023/24 which includes mileage and expenses claims.</p>
E-Payments	10	<p>This area is classified as a key financial system review in 2023/24 as per our Cyclical Review timetable for Key Financial Systems.</p> <p>This this area is to be reviewed within Q3/Q4 2023/24 to provide assurance that the controls continue to operate effectively following recent system changes, including the continued roll out of call secure.</p> <p>E-Payments have three elements (I) pay.net; (ii) touch tone automated number- call secure; and (iii) internet log on and take payments over the phone. Various users (200+) have a log on to take card payments.</p> <p>The Council receives circa £20m via e-payments.</p>
Medium Term Financial Strategy - Savings & Investments	20	<p>This year's MTFS audit review will cover both Savings and investments 2023/24:</p> <p>(i) audit work in 2023/24 is required to provide on-going assurance that scheme delivery against savings in the MTFS are being managed and monitored effectively and reported accurately. In addition, the scope of work in</p>

Area	No of Days	Indicative Scope
		<p>2023/24 may also include assurance over the accuracy of the financial assumptions made around spending pressures.</p> <p>A sample of new savings and recurring savings will be selected for review (10days).</p> <p><u>And</u></p> <p>(ii) To review MTFS investments - to review the business cases to ensure that they are completed in full, appropriately approved and are being delivered and properly managed to achieve stated outcomes (10 days).</p>
Midlands Engine	10	<p>The Midlands Engine is a partnership which brings together public, private and third sector partners to complement and enhance the activity of local and combined authorities, Local Enterprise Partnerships (LEPs), universities, businesses and others. From 1st October 2020, Staffordshire County Council became the accountable body for the Midlands Engine (previously Nottingham City Council).</p> <p>Annual IA time is required to provide assurance that the Midlands Engine is operating in accordance with the National and Local Growth Assurance Framework (NLGAF). This annual work will feed in to the s151 statement. A review of financial processes may also be undertaken, and the scope of any additional work will be agreed with the Director Of Finance.</p> <p>New policies and procedures are in operation in 2023/24</p>
Budgetary Control Arrangements	15	<p>The audit will examine key controls relating to the Council's revenue budgetary control system of the County Council to allow budgets to be appropriately set, approved, monitored and reported upon following the implementation of the new financial system Integra.</p> <p>This area is classified as a key financial system review in 2023/24 as per our Cyclical Review timetable for Key Financial Systems.</p>
Procure 2 Pay - Including Cheque Control	15	<p>Part of the key financial systems cyclical review programme.</p> <p>Time will be required in 2023/24 to evaluate key controls operating around the P2P module. Scope of work to include: -</p> <ul style="list-style-type: none"> • Orders are raised for all relevant purchases. • Orders are complete, accurate, authorised and appropriate to the County Council's needs. • Invoices are released for payment only under a valid order.

Area	No of Days	Indicative Scope
		<ul style="list-style-type: none"> • Payments are complete, accurate and valid (urgent, BACS, and cheques) including BACS validation checks prior to payment runs. • Appropriate controls in place governing the various interfaces with the P2P module. • System management reports are accurate, timely and acted upon including compliance with the transparency code. • Adequate vendor management controls are in place. • Adequate supervision and management structures/ arrangements are in place. • Cheque Control
Chip and Pin	8	During 2023, the use of the Council's Chip and Pin Platform will be rolled out to Libraries and Registers who do not currently use the Corporate Platform. Household waste recycling centres have also started using the corporate platform during 2022. This audit will review the arrangements and processes to ensure that Chip and Pin machines are secure and operating effectively, including verification and allocation of payments.
Fidelity Guarantee and crime proposal insurances - annual renewal process	2	Internal Audit will continue to input into both the fidelity guarantee and the crime proposal insurance renewal documents in relation to the Council's control environment.
Total No. of Days	205	
ICT – John Tradewell		
Cyber Assurance: Cyber Security: Governance and Culture Follow-Up	10	<p>Good cyber security behaviour is a matter of organisational culture, meaning that security is integral to the values and goals of the council, with strong leadership at the heart of this cyber security culture. A good culture is also reflected in responsibility for an ownership of cyber risks. This should be spread across the council and not limited to IT or specialist functions.</p> <p>During 2020/21, a Cyber Security Governance and Culture audit was undertaken, with a limited assurance opinion being awarded. A number of recommendations were made which have since been implemented by SICT and IGU. A follow-up audit will be undertaken in 2023/24 to ensure that these recommendations have increased the system of control relating to governance and culture. It is envisioned that a questionnaire will be circulated to understand the cyber security and risk awareness of Senior Management to gauge the impact of the recommendation actions.</p>
Cyber Assurance: Virtual Private Networks	10	<p>The Council uses two types of Virtual Private Network (VPN) - Cisco Aby Connect which is predominantly used by external software suppliers, and Microsoft Always on. Microsoft Always on is the VPN technology used to allow remote access to the corporate network and is therefore used by a large proportion of employees.</p> <p>This audit will provide management with an evaluation of VPN configuration, operations, management and maintenance. The audit's outcome will indicate whether the control environment is operating as designed and will also highlight any governance challenges.</p>
Cyber Assurance: IT Risk Management	10	IT risk management is the process to continually identify, assess and reduce IT-related risk within levels of tolerance set by the Council.

Area	No of Days	Indicative Scope
		The aim of the review is to provide assurance that the business risk related to IT is managed such that the risk remains within defined tolerance levels, i.e., provide assurance whether it is ensured that: <ul style="list-style-type: none"> • IT-related corporate risk does not exceed risk appetite and risk tolerance. • The impact of IT risk to corporate value is identified and managed. • The potential for compliance failures is minimized.
Cyber Assurance: IT Disaster Recovery Management	10	This audit will evaluate the effectiveness of the processes and controls surrounding IT Disaster Recovery (ITDR) Management. <p>The scope of the audit will include:</p> <ul style="list-style-type: none"> • Whether complete and relevant ITDR plan(s) are in place. • How the ITDR Plan is invoked and how technical recovery teams are coordinated after invocation of the plan(s). • Whether inclusion of end-to-end recovery processes and the identification of interfaces between dependent and feeder systems are understood within the ITDR Plan(s); and • What testing is performed to validate ITDR, how the outcomes are reported, and corrective actions implemented.
Application Development - DevOps	12	DevOps combines the concepts of agile development, agile infrastructure and flexible operations to enable rapid and continuous releases and ongoing improvement of applications developed in-house. <p>Following the implementation of new application development software, Microsoft Azure DevOps, this audit will provide an independent assessment of the Councils assurance, risk and governance, and security controls relating to DevOps developments.</p>
Total No. of Days	52	
Grant Verification Work		
Growth Hub Grant	8	The Department for Business, Innovation & Skills (BIS) has awarded Staffordshire County Council new growth hub monies of £536k per annum to support the growth hub investment programme. <p>Internal Audit is required as part of the grant conditions to verify grant spend for the year and therefore time will be required in April / May 2023 to verify the 2022/23 grant. (Deadline for signed verification letter from the Chief Internal Auditor by 31st May 2023).</p>
Local Enterprise Partnership - Core Funding Grant	5	From 1st April 2019, Staffordshire County Council will become the accountable body for the core funding grant (previously Stoke on Trent City Council). The grant funding is £0.5m p.a. with match funding of £0.25m from both local authorities. <p>This area will require a grant audit in 2023/24 to be carried out by 30th June 2023.</p>

Area	No of Days	Indicative Scope
Local Transport Authority - Bus Recovery Fund (LTA BRG)	5	<p>Emergency Government funding via the Coronavirus Bus Services Support Grant (CBSSG) has been a key element of support provided to the sector, for both commercial and tendered services and we are now transitioning to providing recovery funding. In July 2021 the Government announced bus recovery funding of £226.5 million to support the bus sector across England (outside London). This funding covered the period from 1 September 2021 to 5 April 2022. A letter received from the Department of Transport in September 2021 confirmed that Staffordshire County Council was to receive a funding allocation of £61k for the period 1 September 2021 to 5th April 2022. A further letter was received on the 10 May 2022 which provided a further allocation of £355,014 to be utilised during the period 6 April 2022 to 4 October 2022, subsequently extended to September 2023.</p> <p>Audit time is required in 2023/24 to complete a verification of sample of expenditure to ensure funding has been used accordance with the above declaration. Audit work to be completed Q3 2023.</p>
Bus Service Operators Grant (BSOG)	12	<p>The Department for Transport has awarded SCC £700k in 2022/23 in relation to Bus Transport Services. Within the grant conditions, there is a requirement for Internal Audit to provide assurance over grant expenditure and confirmation that grant conditions have been complied with.</p> <p>This verification is required to be signed by the Chief Executive and the Chief Internal Auditor and submitted to the DfT by 30th September 2023. Time is therefore required in the audit plan to undertake this grant verification exercise.</p>
Local Transport Capital Funding - Grant Verification	20	<p>£28.516m has been received by SCC in 2022/23 to provide support in financing the capital costs of integrated transport measures and capital highway maintenance schemes. Internal Audit verification of grant expenditure is required to comply with the conditions of the funding (due 30th September 2023 and to be signed by the Chief Executive and the Chief Internal Auditor). To include the following funding:</p> <ul style="list-style-type: none"> - Integrated Transport Block £3.449m - Highways Maintenance Block - Needs £11.141m - Highways Maintenance Block - Incentive 2.785m - Pothole Fund £11.141m <p>Note - Expenditure incurred early Q1 2022/23 will have been included with the verification return submitted 30th September 2022 and therefore will be excluded from the review in 2023/24.</p>
Building Resilient Families & Communities (BRFC)	8	<p>The audit aims to provide information on the achievement of family level outcomes by examination of a sample of cases closed by the service provider to ensure the process is in line with the Outcomes Plan, case closure, management sign off, verification of evidence of outcomes, and quality assurance verification processes. As agreed within the DfE, the audit will examine a minimum 5% sample of cases for verification, with the sample being proportional across the range of cases and providers.</p>

Area	No of Days	Indicative Scope
SEND S256 Grant Verification	5	<p>A SEND S256 agreement is in place between Staffordshire County Council and the 5 CCGs within Staffordshire to provide SEND Information, Advice and Support Services (IASS). The agreement runs for three years from 1st April 2021 to 31st March 2024.</p> <p>Annual funding under the S256 agreement is £364,130, split between the Council (£321,431 per annum) and the CCG's (£42,699 per annum). The Council administer the pooled funding and as part of the S256 agreement an annual voucher.</p> <p>As part of the S256 agreement in place, the Council are required to provide a detailed financial statement which has been audited by the Council to each of the CCGs Director of Finance (or equivalent officer, or duly designated officer) by no later than 30 June immediately following the expiry of the financial year in question.</p> <p>Audit time will be required in 2023/24 to complete verification of the financial statement as required by the agreement.</p>
Holiday Activity and Food (HAF) Programme Grant Verification	5	<p>Families can experience significant pressure points during school holidays with reduced income and increased financial pressures because of the costs of food, childcare and enriching activities. Disadvantaged families are likely to experience "unhealthy holidays" in terms of nutrition and physical health along with exacerbated inequalities relating to social isolation and loneliness. To address this the Department for Education has expanded the Holiday Activities & Food (HAF) Programme across all Local Authorities.</p> <p>Audit work in 2023/24 will be to undertake probity checks for a sample of payments to ensure that the activities provided were in accordance with the terms and conditions of the Holiday Activity and Food Programme.</p>
Disabled Facilities Grant - Grant Verification	8	<p>The Disability Facilities Grant is passported by the County Council to District and Borough Councils for the completion of home improvements to increase accessibility to allow an individual to remain in their own home. As part of the funding agreement the District & Borough Councils are required to provide the County Council with an annual assurance statement and a supporting Audit Report to confirm the level of DFG expenditure incurred in year and that this expenditure has been incurred in accordance with the Terms and Conditions of the Disability Facilities funding.</p> <p>Time will be required in 2023/24 - to review and verify the returns submitted to inform a return of total expenditure to be completed to central government by the Council, due 30th October 2023.</p>
Multiply Programme	15	<p>In 2022, Staffordshire County Council were allocated £4.2m over three years to fund the Multiply programme. The purpose of the grant is to support the Government's Multiply programme and deliver targeted interventions that support improvements in adult (19+) numeracy. Funding must only be used to deliver Multiply interventions agreed with local areas in accordance with approved investment plans.</p>

Area	No of Days	Indicative Scope
		<p>Funding conditions require a statement of expenditure to be completed and signed by the Chief Executive of the Authority on an annual basis.</p> <p>**Date of the return and specific work required by Internal Audit in 2023/24 is to be determined.</p>
Getting Building Scheme	5	<p>The Government has made £900 million available through the new Getting Building Fund (GBF) for investment in local, shovel-ready infrastructure projects to stimulate jobs and support economic recovery across the country.</p> <p>Stoke-on-Trent and Staffordshire LEP were allocated £23.7m from the GBF for a wide-ranging package of projects to deliver a much-needed boost to the local economy. The funding has been allocated across two financial years £11.85m 2020/21 & £11.85 2021/22. 12 projects were approved by BEIS for delivery over the lifetime of the funding. A separate Getting Building Fund Capacity Grant of £80k was also received to support development of the funding proposal, this has been used to procure a third party to support this process.</p> <p>Due to some of the identified projects not progressing a balance of £5.05m remained as at the 31st March 2022. BEIS agreed for this funding to be carried forward for expenditure in 2022/23.</p> <p>Audit time will be required in Q2 2023/24 to provide assurance that expenditure and outcomes were in accordance with the funding conditions.</p>
Sustainable Warmth Competition - Grant Verification	10	<p>In 2022/23, Staffordshire County Council (SCC) was awarded funding of £5,912,500 from the Sustainable Warmth Competition Grant (SWC). The grant was allocated to the Council by the Midlands Energy Hub (MEH) administered by Nottingham City Council. The allocations related to two schemes and included an administrative allocation of 10% of the funding allocated. All funding to be spent by the 31st March 2023.</p> <p>SCC were awarded capital funding from the Home Upgrade Grant (HUG) Phase 1 of £2,398,000 (Capital £2,180,000 + Admin £218,000) and further funding from the Local Authority Delivery (LAD) Phase 3 scheme of £3,514,500 (Capital £3,195,000 + £319,500). The funding is to support energy efficiency measures and low carbon heating for off gas grid homes (HUG P1) and on gas grid homes (LAD P3).</p> <p>Audit time has been requested in in April/May 2023 to provide assurance that funding has been utilised in accordance with conditions of the grant funding. Formal sign off arrangements are to be confirmed.</p>
Total No. of Days	106	

Area	No of Days	Indicative Scope
Cross Cutting Audit Activity		
Culture, Values & Behaviours Governance Review	20	<p>To continue with the Culture, Values and Behaviours Governance Review which commenced in 2022/23.</p> <p>The scope of the audit review is to evaluate the extent to which the Council works with a culture that promotes good ethical values and behaviours. Our work will focus on (I) compliance with Principle A of the CIPFA/SOLACE good governance framework - Integrity & Values as well as (ii) the CFGS' governance risk & Resilience framework.</p> <p>5 key strands that support an effective culture and ethical framework will be evaluated:</p> <p>Leadership & management. People. Processes & Procedures. Culture, Values & Consistency; and Assurance and Accountability.</p>
Risk Management - New Enterprise Risk Management Module	5	<p>A new ERM system has been procured and is being implemented in 2023/24. A new risk management framework will also need to be developed in year.</p> <p>As such, audit time will be required in 2023/24 to assist with the implementation of the new ERM including the production of guidance and training videos.</p>
Climate Change: Action Plan (CCAP) - Project and Programme Management	10	<p>Tackling Climate Change is one of the Council's Priorities included in the Strategic Plan for 2022-26.</p> <p>The 23/24 revenue budget for Climate Change is £571,180 which is linked to the CCAP. As climate change is a key priority for the council, a review of the delivery and management of climate change projects will continue to be carried out.</p> <p>As such, a sample of climate change projects funded from the Climate change budget will be selected and checks applied to ensure that these projects have been appropriately managed, monitored and delivered in 2023/24 and can be clearly linked to the latest Climate Change Action Plan.</p> <p>The previous audit recommendations made in 2022/23 will also be followed up</p>
Climate Change: Community Climate Action Fund	5	<p>Probity checks will be carried out on the community climate action fund to ensure for a sample that:</p> <p>Applications are bona fide and complied with the eligibility criteria. Applications are appropriately approved. Applications are properly supported by costings.</p>

Area	No of Days	Indicative Scope
		<p>Appropriate verification checks are carried out; and Grant funding had been spent appropriately.</p> <p>The previously audit recommendations will also be followed up</p>
Climate Change: Staffordshire Sustainability Board	5	Staffordshire County Council has led on setting up the Staffordshire Sustainability Board in January 2022. The aim of the Board is to encourage and support partnership working to identify climate change resilience in Staffordshire and reduce Staffordshire's carbon emissions footprint. As this is a new arrangement, time will be included in the IA Plan in 2023/24 to review the governance, monitoring and reporting frameworks in place for the Board.
Local Authority Trading Companies (LATCOs)	5	In 2023/24, Internal Audit has been requested to provide further support in relation to the Council's LATCO and to ensure that improvements identified as part of the Nexus Care financial review have been taken forward and that any future developments of the LATCO are carried out in accordance with best practice.
Subsidy Control Regime	8	<p>To review the appropriateness and robustness of the Council's arrangements in place for ensuring compliance with the Subsidy Control Act 2022. Scope of work to include:</p> <ol style="list-style-type: none"> determination of whether support is a subsidy. risk assessment process compliance with subsidy control principles reporting arrangements on transparency database oversight arrangements
Tree Management	12	<p>In 2023/24, Internal Audit will keep under review the management of trees across all areas of the business i.e., highways, country parks, schools and other non-school sites etc to give on-going assurances that the recommended improvements have been made to the processes for tree management across the Council (Highways/country parks and school and non school sites). Assurance will be given over the following areas:</p> <ul style="list-style-type: none"> Awareness of policy and procedures; Compliance with the Council's tree management policy and procedures; Asset data management; Inspection Programme; and Remedial actions taken Progress made in completing actions included on the improvement plan from HSE.
Schemes and Sub-Schemes of Delegations	15	<p>The Council's scheme of delegation was reviewed and refreshed during 2022. As such, management consider it prudent to provide audit assurance over this area in 2023/24.</p> <p>Internal Audit time is required in 2023/24 to provide assurance that the newly revised Scheme of Delegations have embedded across the organisation and effectively communicated and complied with. Checks will also be undertaken</p>

Area	No of Days	Indicative Scope
		<p>to ensure that sub-schemes of delegations have been developed where appropriate and aligned to the new Scheme of Delegation.</p> <p>This scheme of delegation review is also to incorporate property related decisions including undervalued property transactions (community use of property).</p> <p>***This area will also be touched upon as part of the Culture, Values and Behaviours governance review - in 2023/24</p>
Electronic Signatures	10	<p>Legal Services and Procurement have electronic signature software.</p> <p>The objective of this audit is to assess documented policies and procedures to determine if the provisions of applicable legislation are adequately addressed and ensure that electronic signature records can be proved to be authentic, as well as providing assurance that the systems/processes implemented by Procurement and Legal Services can be used as a framework for the rest of the authority.</p>
Total No. of Days	95	
Management of the Service	120	Time required to manage the Internal Audit Service in-year.
Recommendation Tracking	10	Time to monitor and track audit recommendations in-year and report to the Audit & Standards Committee.
Contingency 2023/24	10	A provision to respond to new and emerging risks throughout 2023/24.
Total No. of Days	140	
Grand Total No. of Days for SCC Plan	1,660	

Appendix C – SCC Counter Fraud Plan 2023/24

Area	Number of Days
Strategic Development	
To keep under review key Fraud Policies to ensure they are up to date, and reflect current best practice, and latest legislation. Policies to be reviewed include the Fraud, Bribery and the Anti-Money Laundering Policy and development of a risk assessment.	5
To continue to keep under review SCC's response to the new Fighting Fraud & Corruption Locally - The Local Government Counter Fraud & Corruption Strategy 2020 by CIPFA and the Participation in CIPFA anti-Fraud Surveys.	3
To update the strategic fraud risk register for the County Council, and the schools' fraud risk register. In addition, these will also consider theft related risks to ensure those areas that have been susceptible to theft previously have been identified.	10
Provide input to HR's programme of Policy Updates as appropriate.	4
Representation at the MCCIAG Fraud Sub-Group; SCAG working group (as required) and the Staffordshire Counter Fraud Partnership.	5
Management Reporting and Liaison with the Director of Finance (& Section 151 Officer) and the Deputy Chief Executive & Director of Corporate Services (& Monitoring Officer) as and when issues arise.	3
Audit & Standards Committee Fraud Reporting in year.	5
Total Days	35
Development of an Anti-Fraud Culture	
Fraud E learning – Communications and monitoring of roll out and development of updates/completion monitoring process as required	5
Fraud Training Offer: Corporate - Fraud Presentations/ Programme of Training	5
Fraud Training Offer: HWRC - Fraud Presentations/ Programme of Training	5
Fraud Training Offer: Schools - Fraud Presentations/ Programme of Training	5
Staff Survey - Survey 2023 and development of Intranet as survey platform. Publish results.	5
Corporate - Intranet/Web pages - further development of intranet pages: news, guides to key fraud risks, publishing of CCM findings and relaunch of fraudwatch.	5
School Intranet Pages and Communications – development of material for publication on the SSLN	5

Total Days	35
Prevent and Deter	
<u>Continuous Controls Monitoring (CCM) - Corporate</u>	
<ul style="list-style-type: none"> CCM Development - implementation of CCM over additional areas such as: prepaid cards & CCTV and ANPR logs at HWRCs (10 days) CCM continuation of testing developed already including purchase card cash withdrawals. (80 days) CCM Dashboard Development - update completion monitoring document to provide a dashboard to be used in quarterly reporting and intranet reporting. (5 days) 	95
<u>Continuous Controls Monitoring (CCM) - Schools</u>	20
Continued CCM Development, testing and reporting during 2023/24 relating to schools	
Total Days	115
Detection	
(1) <u>Proactive Counter Fraud Exercise: Taxi Contractors (schools transport and other)</u> - As follow up to concerns identified in previous years, a sample of taxi contractors will be reviewed for compliance with Council contractual requirements. Particular focus will be given to the recruitment and payment of drivers and passenger assistants	10
(2) <u>Proactive Counter Fraud Exercise: Deputyship Account Transactions - Probity Check</u> - A sample of transactions made from deputyship bank accounts will be sample tested to confirm their validity.	5
(3) <u>Proactive Counter Fraud Exercise: Gifts & Hospitality – Officers</u> - A review of Officers Gift and Hospitality policies and procedures and an assessment of levels of compliance. It is anticipated that this exercise will be publicised across the Council to encourage appropriate compliance with Council processes and Nolan principles	5
(4) <u>Proactive Counter Fraud Exercise: Recruitment Fraud</u> - A proactive review of recent and ongoing recruitments, ensuring that 'red flags' evidenced in application processes have been detected and suitably queried. It is intended that the existence of this exercise will be promoted within the Council to encourage appropriate scrutiny of future applications.	10
To also explore the possibility of undertaking "enhanced verification checks on a sample of recruitments and to analyse the results.	

(5) <u>National Fraud Initiative - NFI Phase 2 (NFI 2022)</u> - Time set aside to process and investigate the returned matches from the Cabinet Office in January 2023	20
(6) <u>Proactive Counter Fraud Exercise: Children's Prepaid Cards</u> - Time allocated to review proposed revised processed for Children's Direct Payment Pre paid cards. Time has been put aside to review proposed processes in order to ensure that the fraud is deterred and prevented as far as possible, and individuals can be held to account in the event of misuse of Direct Payments	5
(7) <u>Proactive Counter Fraud Exercise: Independent School Payments</u> - In order to risk assess potential unnecessary payments (erroneous or fraudulent) a verification exercise will be carried out on SEND placements at independent schools to ensure the Council is not funding placements that are not used and/or no longer needed.	5
(8) <u>Proactive Counter Fraud Exercise: Libraries Purchasing Cards</u> - A review of purchase card usage across the Libraries service has been requested, following service reorganisation and anticipated increase in use.	5
(9) <u>Proactive Counter Fraud Exercise: Send Personal Budgets - Prepaid Cards</u> - SEND Direct Payment processes are being revised to align with prepaid card processes used in ACFS. Time has been allocated to review proposed processes in order to ensure that the fraud is deterred and prevented as far as possible, and individuals can be held to account in the event of misuse of Direct Payments	5
(10) <u>Proactive Counter Fraud Exercise: Discharge Voucher Scheme</u> - Care Home Overtime Vouchers: A proactive review of how vouchers, provided for care home staff working additional hours have been distributed, and validation of where these have been awarded	5
Total Days	75
Investigation	
Continue to undertake reactive investigative work when issues of concern are identified through routine audit, reported by management or via the whistleblowing processes in place during 2023/24	200
Total Days	200
Grand Total (Days)	460

Appendix D – Staffordshire Pension Fund Internal Audit Plan – 2023/24

Staffordshire Pension Fund		
Local Government Pension Scheme (LGPS) Asset Pooling	10	Time will be required in 2023/24 to maintain the Pensions Assurance Framework (SCC act as the lead authority for this) and to attend Internal Audit Working Group (IAWG) meetings throughout the year as well as the Governance Working Group (GWG).
Staffordshire Pension Fund - Governance (SCC Arrangements)	10	To review the governance arrangements for the Staffordshire Pension Fund including links between LGPS Central (the Pensions Pool) governance arrangements and our own local SCC arrangements. In addition, to review investment governance arrangements i.e. transparency of decision making in terms of pooled investments and the strategic asset allocation.
Pension Fund - <u>Pensions Administration</u>	25	<p>To keep under review the arrangements in place for administering SCC's pension scheme. This will include a review of payments due to and payments made from the pensions fund as well as the operation of the I-Connects system, the My pensions portal and compliance with GDPR.</p> <p>In addition to the above, to include a review of "Enhanced Administration to Pay" when implemented and the planning for the implementation of the UK Pensions Dashboard programme Regulations and Requirements (assurance that all is in hand with the appointment of an Integrated Service Provider (ISP) for go-live in October 2024).</p>
Pooled Investments (LGPS Central)	15	<p>IAWG to undertake Pooled Investment IA review in accordance with Collaborative IA Partner Authority approach.</p> <p>The Pooled Investment audit review 2023/24 will be undertaken by Staffordshire County Council and the scope is to be agreed with the IAWG prior to the audit commencement (10 days).</p> <p>However, due to changes including a new shareholders agreement and pooling guidance, time is also allocated to review the impact of any findings from the IAWG Investment audit review from the viewpoint of Staffordshire County Council and how this impacts/links into the Staffordshire Pension Fund. (5 days)</p>
Total No of Days	60	

Appendix E – Quality Assurance Programme

Quality Assurance

Quality outcomes/process designed to deliver a consistently high-quality audit service to our clients – fit for purpose/ meets client expectations/conforms to PSIAS.

Quality Improvement Plan

CIA reporting to the Audit & Standards Committee on the outcome of quality assurance review, together with the improvement action plan and any significant areas of non-conformance to PSIAS included in the Annual Report/Annual Governance Statement.

Ongoing Monitoring

Quality checks and oversight are undertaken throughout the audit review, ensuring that processes and practice are consistently applied and working well.

Role of the CIA

- To develop and maintain the Quality Assurance Improvement (QAIP) and resultant action plan.
- Focus on evaluating conformance with the Internal Audit Charter.
- Arrange an External Assessment in-conjunction with the Audit & Standards Committee.

Role of the Audit Managers

- Obtain on-going assurance that the audit planning, fieldwork conduct and reporting/communication results adhere to audit standard practice (as defined in the audit manual).
- Undertake audit supervision and review. The extent of supervision needed will depend on the proficiency and experience of the internal auditors and the complexity of the review.

Role of Individual Auditors

- Conduct all audit reviews in accordance with the requirements contained in the audit manual and PSIAS.
- Behave at all times in accordance with the PSIAS Code of Ethics and Code of Conduct.
- Promote the standards and their use throughout the Internal Audit Activity.
- Actively seek feedback for all reviews undertaken.
- Demonstrable commitment to delivering quality services.

In January 2023, the Service's latest External Quality Assessment (EQA) of the Team was performed by the Chartered Institute of Public Finance & Accountancy (CIPFA). Whilst no recommendations were made, there is one advisory action for management to consider which relates to keeping a watching brief on the developments to the standards which are due to be consulted on and revised during 2023/24.

