Internal Audit Strategy & Plan

2024/25

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Introduction

1. This report summarises the proposed work of Internal Audit for 2024/25. 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.
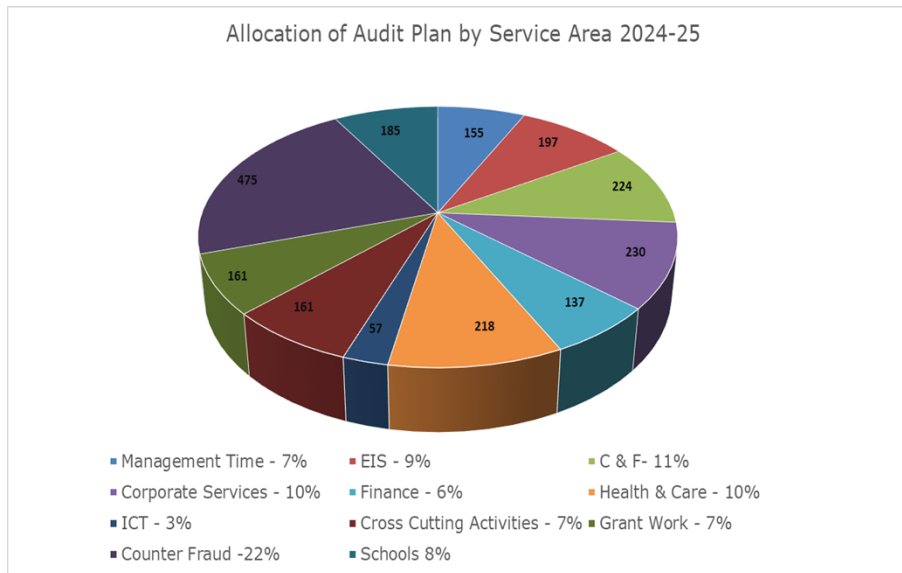
Our Internal Audit Strategy

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.

- A risk-based Schools' audit strategy is completed each year which informs 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.

9. We will work to co-ordinate our work on the key risk areas with the Council's External Auditors during 2024/25 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.

Draft Internal Audit Plan 2024/25

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 2024/25

Allocation of Audit Plan by Service Area 2024-25

- Management Time - 7%
- EIS - 9%
- C & F- 11%
- Corporate Services - 10%
- Finance - 6%
- Health & Care - 10%
- ICT - 3%
- Cross Cutting Activities - 7%
- Grant Work - 7%
- Counter Fraud -22%
- Schools 8%

12. The top risk audits/reviews for the County Council have been assessed as being the following areas in 2024/25:

1. **New Care System** – Initialisation, Procurement & Project Support
2. **Highways Transformation Programme** including Asset Management & Inspection Services.
3. **SEND** including Enhanced Access-Plan-Do-Review (EAPDR); SEND Transport; SEND Governance & SEND Ofsted Framework
4. **Cyber Assurance** – Cyber Security & Assurance; Third Party Access; Server Configuration Management & Privileged Access Management.
5. **Digital Strategy & Transformation** including the Artificial Intelligence and the Digital Programme Board
6. **Delivering Good Governance**: Culture, Values & Behaviours Governance Review.
7. **Corporate File Plan** – Attendance at Project Board and Compliance with Policies.
8. **Corporate Improvement**s- Quality Performance & Improvement Board (QPIB) and Programme.
9. **Children's & Families New Operating Model and & Response to Children's Services Ofsted Inspection** including the Delivery Model; Staffordshire Children's Advice & Support Service (Front Door); Quality Assurance Framework; and Management & Oversight of Case Files.
10. **Commercial Services (Procurement)** – Compliance with the Procurement Act 2023.

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 2024/25

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 2024/25 is 2,200 days. There is an increase in 80 days when compared to 2023/24 which is due to the level of internal resources available to the Service in 2024/25.

16. The Section also provides and receives income for the delivery of the internal audit service/management, for the following External Clients (630 days):

- South Staffordshire Council;
- Newcastle-Under-Lyme Borough Council;
- Staffordshire Pensions Fund; and
- Comfort funds.

17. The income generated from this arrangement is circa £230,000 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 2024/25.

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
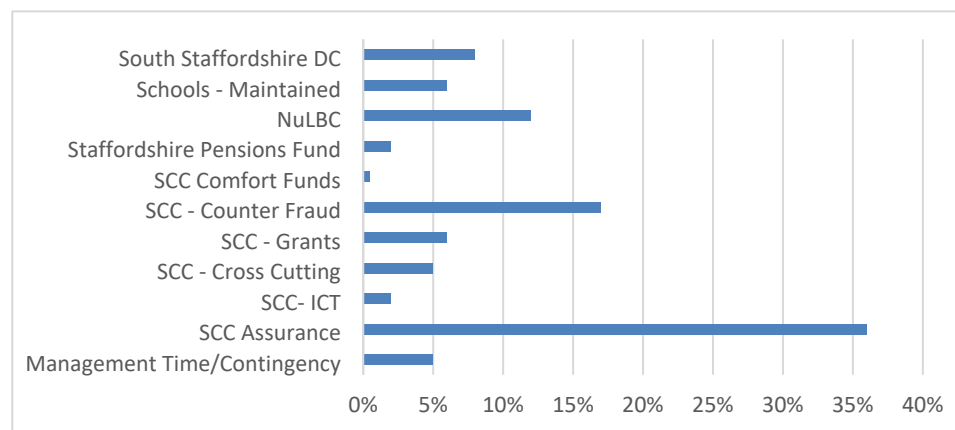
Performance & Quality Assurance Framework

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 uses 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:	
• Assurance Reports	90%
• Compliance Reports	90%
Average score for Quality Questionnaires from clients is equal to or exceeds the good standard:	
• Assurance Reports	90%
• Compliance Reports	90%

Service Plan Priorities/Challenges 2024/25

- To support the Council throughout the year in providing valuable insights into key processes operating within Children's Services and SEND Services to ensure that service improvements are operating as intended following revisions to processes and policy.
- To assist the Council with the delivery of its strategic priorities by carrying out high quality audit reviews and project support work which are aligned to the new Corporate Improvement Programme 2024/25.
- To continue to contribute to the development of the digital transformation strategy across the Council. In addition, to explore the possibilities of using Robotic Process Automation and Artificial Intelligence within our Internal Audit Service to create efficiencies as well as to use data to further drive greater assurance and insights.
- To effectively apply and implement the new Global Internal Audit Standards by 9th January 2025, once further guidance has been published by CIPFA.
- Following our successful bid to provide IA services to Newcastle Under Lyme Borough Council, to effectively embed the new contract, providing a high-quality audit service which gives management real time assurance on things that matter to them.
- To ensure that the Internal Audit 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 embraces agility, delivers insights and anticipates emerging risks.
- To secure and retain at the right levels and time, the required qualified, skilled and experienced audit resources (both in-house and contractor staff) to effectively deliver our Internal Audit Plans for the County Council and our external clients.
- To foster a co-operative and professional working relationship with the Council's External Auditor KPMG to minimise duplication of effort and to share information effectively.
- To successfully procure and implement a new integrated Audit Management system into our IA service's day to day operations to maximise audit efficiency.
- To continue to keep under review the control environment for the County's maintained Schools via our planned schools compliance visits; continuous controls monitoring (CCM) programme and targeted communications to continue to raise awareness of

fraud risks and mitigating controls along with best practice covering key school governance and financial administrative processes.

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 2024/25

Area	No of Days	Indicative Scope
Children & Families – Neelam Bhardwaja		
SEND - Enhanced Access-Plan-Do-Review (EAPDR) Pathway	25	In September 2023, the SEND Accelerated Progress Plan; Enhanced Access-Plan-Do-Review (EAPDR) Pathway, Strategy for Special Provision and the Staffordshire Children and Young People's Framework was presented to Cabinet. The new approach focuses on supporting mainstream schools to effectively help children who may have SEND and putting appropriate support in place earlier. Two pieces of IA work are required in 2024/25:- (i) Management have requested audit time 2024/25 to undertake a review of the EAPDR pathway early in the implementation process (Q1), to include governance arrangements, infrastructure to support delivery including establishment of the Framework, management of demand, and progress/delivery to date, to include activity to address remaining actions from the 2022 SEND Ofsted report. (10 days) (ii) Management have requested audit time in 4 2024/25 to provide assurance that the EAPDR pathway has embedded and delivering as anticipated, this review will include impact of the new ways of working, including the new Staffordshire Enhanced District Support Team (SEDIS) (15 days) This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (CH2).
SEND - Transport	15	A review of the SEND Transport Policy was undertaken to consider alternative options for the provision of SEND Transport going forward. The revised SEND Transport Policy was launched in Autumn 2023. Audit time has been requested in Q3 2024/25 to provide assurance that revised processes and practice to support the implementation of the revised policy have been fully embedded, are operating effectively and delivering anticipated outcomes. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (CH3).

Area	No of Days	Indicative Scope
Children & Families Delivery Model	15	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. The new operating model became operational in October 2021. A review of the new operating model was undertaken by the senior management in 2022 and further revisions were identified. Additional funding of £5.75m per annual was allocated as part of the MTFS from 2023/24 onwards to facilitate changes to the current structure and workflows within areas across the Children and Families Directorate. Management has requested audit time in the second half of 2024/25 to review the embeddedness, impact and effectiveness of the central and district model. *scope may be refined in-year following agreement of the Ofsted Improvement plan to ensure IA adds value to this area. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (CH1) and the Corporate Improvement programme.
SEND Governance	10	Management have requested audit time in 2024/25 to review governance and operation of the County Decision Making Group for SEND provisions. To include process for decision making, delegation, data and MI to inform decision making process, capacity & workload - speed of decisions, recording & capture of decisions & rationale, outcomes, actions and follow up. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (CH2)
SEND - Ofsted Self Assessment	10	Management have requested audit time in Q1 2024/25 to review and provide independent assurance of completion of self assessment against the Ofsted Framework for SEND. To include progress and actions undertaken to address two actions remaining from Ofsted inspection report October 2022. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (CH2)

Area	No of Days	Indicative Scope
Sufficiency Strategy	10	In 2022/23, a Sufficiency Strategy and Delivery Plan were developed to ensure delivery against one of the corporate priority to develop sufficient provision in Staffordshire, so that where possible children in our care have access to local places to stay that are affordable. Management have requested audit time in 2024/25 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. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (CH1).
ePEP Application Review	10	Electronic Personal Education Plan (ePEP) is a cloud-based system the manages the Council's statutory requirement for maintain an education plan for all children in its care. The system holds highly confidential and sensitive data on the education of children in care and is not only accessed by the Council (the Virtual School), but by a host of external agencies such as schools, social workers and carers. 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.
Futures Matter - Youth Offending Service (YOS)	10	HM Inspectorate of Probation (HMIP) completed an inspection of youth offending services in Staffordshire and subsequently published its report in December 2023. The report outlined a number of areas for improvement, resulting in an overall rating of Requires Improvement. Management have requested audit time in 2024/25 to provide assurance that progress has been made to deliver the improvement plan, to address the areas identified in the report, is and that appropriate management and oversight arrangements are in place.

Area	No of Days	Indicative Scope
Staffordshire Children's Advice & Support Service (Front Door)	12	The front door process is provided via the Staffordshire Children's Advice and Support (SCAS). All contacts and referrals are received and triaged by the SCAS team, which consists of experienced consultant social workers (CSWs) to allow restorative conversations to occur at a much earlier stage in the process, reducing both the amount of paper referrals received and the number of assessment requests to the social services teams. The recent Ofsted report published in January 2024, identified areas for improvement relating to the quality and effectiveness of management oversight of contacts, referrals and assessments completed via the front door. Audit time is required in 2024/25 to review key controls and processes for the front door arrangements, including management oversight of cases and activities, to ensure they are working effectively and areas for improvement identified as part of the Ofsted inspection are addressed adequately. *scope may be refined in-year following agreement of the Ofsted Improvement plan to ensure IA adds value to this area. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (CH1) and the Corporate Improvement programme.
Early Years Entitlement Extension	10	Entitlement to early years support is being extended from 2024, to include children. of eligible working parents, from nine months to two years. In addition to the current provision of 15 hours for disadvantaged two year olds, and up to 30 hours for three and four year olds (15hrs for all plus 15hrs for eligible working parents), in 2024 the Local Authority will be required to fund childcare providers to deliver 15 hours of entitlement for two year olds with eligible working parents from 1st April 2024, and 9 month olds from 1st September 2024. Management have requested audit time in Q4 to review provision of Early Years support, subsequent to the extension of eligibility, to include actions undertaken to support market development and demand management to provided assurance that statutory requirements are continuing to be met.
Futures Matter - Child Exploitation	10	Management have requested audit time in 2024/25 to provide assurance that key controls and processes for the prevention of child exploitation are operating effectively, including actions of the Child Exploitation Team and MACE (Multi Agency Child Exploitation).

Area	No of Days	Indicative Scope
Futures Matter – Front Door LADO Service	5	A Staffordshire LADO is specifically involved in cases where there is a concern or allegation that someone working or volunteering with children: - Has or may have harmed a child. - May have committed a criminal offence related to a child. - Has behaved towards a child or children in a way that indicates they may pose a risk of harm to children. (5 days) A recent Ofsted inspection report (published January 2024) identified areas for improvement within the LADO service. Management have requested audit time in 2024/25 to review the arrangements in place to ensure that key objectives of the LADO service are achieved, including workload management and resourcing, and reporting to provide oversight of activities to senior management. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (CH1) and the Corporate Improvement programme.
Children in Our Care - Joint Funding & Complex Needs	12	Internal Audit time has been requested in 2024/25 to review processes in place for the capture of health needs in Children in Care Plans and joint funding arrangements with partners, such as the NHS, in accordance with CIC Policy. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (CH1).
Educational Welfare	10	Internal Audit time is required in 2024/25 to provide assurance that processes for the management and operation of the Educational Welfare service are operating effectively to ensure the on-going support for children/young people and parents, in order to minimise potential disruption to a child/young persons education.
Quality Assurance Framework	15	Management have requested a review in 2024/25 to provide assurance that the Quality Assurance Framework has been embedded in full and is applied across the directorate, to include impact on services and completion of Practice Audits. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (CH1) and the Corporate Improvement programme.

Area	No of Days	Indicative Scope
Management and Oversight of Case Files	15	In November 2023, a full inspection by Ofsted for Children & Families was completed. The subsequent report, published in January 2024, highlighted areas for improvement relating to management oversight and supervision. As a result, Internal Audit time is required in 2024/25 to review arrangements for the management and oversight of case files, to ensure that areas identified within the Ofsted report have been addressed effectively. This will include review of a sample of supervision records and outcomes. *scope may be refined in-year following agreement of the Ofsted Improvement plan to ensure IA adds value to this area. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (CH1) and the Corporate Improvement programme 2024/25.
Use of Adoption Agency - Together 4 Children	10	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. Management have request time in 2024/25 to provide assurance that T4C is being utilised effectively and is delivering anticipated outcomes for Staffordshire County Council. **nb this work is in addition to the work outlined within the Partnership Audit Protocol, which for 2024/25 will be a review of Performance Management arrangements in place for the partnership to be undertaken by Shropshire County Council in Q1 2024/25.
Section 17 Transactions	10	Internal Audit time is required in 2024/25 to review transactions to verify use of Section 17 funding, including verification of expenditure and identification of purchasing routes utilised. **See also the Counter fraud plan 2024/25 for data analytical work in this area which will inform the audit testing undertaken
Children & Families - Multi Agency Safeguarding Hub (MASH)	10	Management have requested internal audit time to provide assurance that the Multi Agency Safeguarding Hub (MASH) working arrangements are operating effectively, including links to other agencies. Scope of work to include data sharing arrangements and systems in place to process data.

Area	No of Days	Indicative Scope
School Enquiries and Programme Development 2024/25	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	**234**	

Schools & Other Educational Establishment Compliance

Area	No of Days	Indicative Scope
Primary/Middle/Special/High Schools & Pupil Referral Units Compliance Audits 2024/25	175	A sample of 25 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	**175**	
Total No. of Days	**409**	

Economy, Infrastructure & Skills – Darryl Eyers

Area	No of Days	Indicative Scope
Highways Transformation Programme - Project Support	15	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: 1) Future Highways Delivery Model; 2) Transforming the current offer in preparation for the future; and 3) Highways Investment Strategy. The timeframe for delivery of the transformation is October 2024 and audit time has been requested in 2024/25 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. This work directly supports the supports the 2024/25 Delivery Plan and the Council's priority activities (RT1) and Corporate Improvement Programme for 2024/25.

Area	No of Days	Indicative Scope
Asset Management & Inspection Services (including the Highways Insurance Claim Process)	15	As part of the wider Highways Transformation Programme the Asset Management and Inspection Service transferred back in house from Amey from the end of March 2022. Senior management have requested audit time in 2024/25 to provide assurance that the services are embedded and are operating effectively. The audit review will consider the end to end process in place, including the administration of insurance claims made against the Council. This work directly supports the supports the 2024/25 Delivery Plan and the Council's priority activities (RT1).
Infrastructure + Contract - Verification of Maintenance Works	15	In 2024/25, to provide on-going assurance over the Infrastructure+ Contract focusing on the verification of a sample of maintenance works expenditure incurred during 2024/25, specifically to ensure: (i) Expenditure is supported by appropriate supporting documentation. (ii) Payments are made for works which are actually completed and completed to the required specification. This work directly supports the supports the 2024/25 Delivery Plan and the Council's priority activities (RT1).
Staffordshire Jobs & Careers Service	20	The Staffordshire Jobs & Careers Brokerage Service launched in October 2022 to provide advice and support to both businesses and people looking for employment opportunities, matching vacancies with candidates looking for jobs in certain sectors and with appropriate skills. In addition, to providing support and advice across the County, the Service is also providing recruitment services for the West Midlands Freight Interchange which is the largest rail-served logistics development in the UK and is expected to generate 8,500 new jobs over the next 10 years. Delivery of this, is to be facilitated by the Staffordshire Job & Career Service via a 15 year arrangement, specified within an Employment, Skills and Training Plan Framework, which has been agreed between Four Ashes Limited, South Staffordshire District Council and Staffordshire County Council. Management has requested internal audit time in 2024/25 to review the operation and delivery of the Staffordshire Job & Careers Service, to include governance and programme management, specifically relating to the West Midlands Freight Interchange programme. (15 days). Time may also be required in 2024/25 to provide advice and support in to the Employment Fund Steering Group, as required by the West Midlands Freight Interchange Employment Framework. (5 days) This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (EC2).

Area	No of Days	Indicative Scope
A50 Corridor Development Programme	10	The A50 corridor is one of the most important locations for economic activity within the county and is vital in connecting residents to jobs. A programme of investment in the A50 corridor is in development to support achievement of key priorities outlined in the Economic Strategy 2023 - 2030. Management have requested audit time in 2024/25 to provide assurance in relation to the Governance and Financial arrangements for the proposed development programme. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (EC2).
Countryside Estate - Project Support	12	£18m has been allocated to support redevelopment of the Council's Countryside Estate. The programme of works to be undertaken includes three projects, to commence within 2024 to mid 2025. The three projects are; Phase 1 - Chasewater Innovation Centre Redevelopment (£7m) Phase 2 - Improvements to The Staffordshire Way (£1m) Phase 2 - Construction of the new Cannock Chase Visitors Centre (£10m) Planning for Phase 1 of the programme has commenced and a feasibility study has been undertaken. Two pieces of Advisory work have been requested for inclusion in the audit plan for 2024/25 I) A feasibility study has been undertaken to support the redevelopment of the Chasewater Innovation Centre to increase facilities and improve on the current visitor offer. Audit time has been requested in Q1/Q2 to provide independent assurance in relation to the feasibility study outcomes, and to provide support and advice as the project progresses, as required, including project management arrangements (10 days) ii) Management have requested audit time in 2024/25 to provide support and advice as required, during planning and preparation for the commencement of the Phase 2 projects. (2 days) This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (CC3).

Area	No of Days	Indicative Scope
Countryside Estate - Country Parks	10	Audit time required in 2024/25 to provide assurance that procedures for the management and operation of Country Parks in Staffordshire are operating effectively. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (CC3).
We are Staffordshire - Economic Growth	20	Staffordshire County Council have a number of schemes in place to support and develop the economy across the County, these schemes are financed via a number of income streams. The District and Borough Councils across Staffordshire have received core UK Shared Prosperity Fund (UKSPF) allocations totalling £29,220,431 for the period 2022/23 to 2024/25, to improve prosperity across the County. Seven of the eight District & Borough Councils have allocated UKSPF with a total value of £1,503,340 to support a selection of these schemes within 2023/24 and 2024/25. 1) Late Q1/Early Q2 - Management have requested audit time to review the governance and reporting arrangements in place for the programme. (5 days) 2) Q4 - Audit time has been requested to provide assurance that key controls and processes for governance of the programme of schemes, delivery and financial management are operating effectively. (15 days). This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (EC3).
Green Solutions	12	Green Solutions in affiliation with the Business Energy Advice Service is a programme that offers support to businesses in Staffordshire to take action to reduce greenhouse gas emissions. The programme includes the provision of free energy audits for businesses and, support and advice to improve energy use and be greener. In addition to funding offered by Staffordshire County Council, additional funding of £4.3m was received from the West Midlands Combined Authority in 2023/24 to invest in expanding the existing offer. Shared Prosperity Funding has also been received from four Districts and Boroughs to extend the offer in their areas, totally £663,000 in 2023/24. Internal Audit time is required in 2024/25 to review management and delivery of the Green Solutions programme, including utilisation of third party funding. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (CC1).

Area	No of Days	Indicative Scope
Local Enterprise Partnership	8	The Stoke on Trent & Staffordshire Local Enterprise Partnership (SSLEP) is being terminated on 31st March 2024. Residual schemes and funding are to be transferred and administered directly by Staffordshire County Council, as the previous Accountable Body for the SSLEP. Audit time is required in 2024/25 to provide assurance that the closure and transfer of the SSLEP operations to the County Council, have been completed appropriately and are being managed effectively, including a review of the new Governance and decision making arrangements.
Town Centre & High Street Regeneration	15	Regeneration programmes are in place for town centres and high streets across the County. The Council works with District and Borough Council partners in developing plans for how SCC can support these programmes, as and when appropriate. Management have requested audit time in 2024/25 to provide assurance that governance and decision making arrangements for the identification and monitoring of projects and programmes, which impact on County Council assets and/or are in receipt of financial investment from the Council. This work will provide assurance that impacts are managed effectively and benefits from investments realised, via effective delivery of the projects/programmes. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (EC1).
Waste Management - Arrangements for Incineration of Waste	5	Options for future arrangements for the incineration of waste, subsequent to the end of the current arrangement with Stoke on Trent City Council, are currently under consideration, with a decision to be made spring/summer 2024. Management have requested audit time in 2024/25 to provide advice and support with the project subsequent to the decision, scope of work to be determined and agreed with the Assistant Director - Connected and Sustainable County, dependent on the option to be taken forward. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (CC2).

Area	No of Days	Indicative Scope
Coroners - Joint Service	10	Coroners' services for the North and South of the County merged to form a joint service from October 2023. The joint service budget for 2023/24 was £2.169m, with Staffordshire County Council's (SCC) contribution totalling £1.401m. Back office functions for the joint service are hosted and administered by Stoke on Trent City Council (SOTCC), previously hosted by SCC for the South of the County. As part of the new arrangements, records are to be retained within the IT system currently in use by SOTCC and as such all records relating to cases in the South of the County are currently being migrated to this system. A Legal Framework and Financial Protocol for the joint Coroners service has been developed and agreed by both SCC and SOTCC. Management have requested audit time in Q2 2024/25 to provide assurance that the joint services is being delivered in accordance with the Legal Framework and Financial Protocol in place. Our work will include a review of the governance and management arrangements, policies and procedures, contracting and procurements and IT migration/data integrity. Agreement to the review to be obtained from Stoke City Council.
Flood Risk Management	10	Senior management have requested time in 2024/25 to provide assurance that Flood Risk Management is operating effectively to ensure delivery of the Local Flood Risk Management Strategy.
Development Control - Planning Applications and Regulations	10	The highways development control team carries out duties on planning applications that have an impact on transport, responding to planning application consultations from the County, District and Borough Councils. The team also have input into local plan reviews, development and design briefs. Management have requested audit time in 2024/25 to provide assurance that key controls and processes are in place and operating effectively to ensure that highways impacts and requirements are appropriately considered and reflected in development planning.
County Farms	10	Audit time requested in 2024/25 to provide assurance that key controls and processes for the management and operation of the County Farm portfolio are operating effectively.
Total No. of Days	**197**	

Area	No of Days	Indicative Scope
Corporate Services – John Tradewell		
Artificial Intelligence (AI)	15	As part of the Council's Digital Innovation, revised Digital Strategy and Corporate Improvement Plan, the use of Artificial Intelligence (AI) is being piloted in a number of areas. Artificial Intelligence has the potential to provide the Council with numerous opportunities, but this also comes with challenges that need careful consideration and control. Internal Audit will review the Council's approach and management of AI related risks, as well as an assessment of the controls and governance for AI solutions already in place. Finally, we will provide advisory support to the Digital Team for the roll out of new AI pilots in the Council, such as Microsoft Co-pilot. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (DT1) and the Corporate Improvement programme 2024/25.
Digital Programme Board	3	Digital Programme Board Continued Attendance at the Digital Programme Board to provide Audit input where necessary but also to become aware of new digital initiatives that might require further Internal Audit Input. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (DT1) and the Corporate Improvement programme 2024/25.
Corporate File Plan - Attendance at Project Board	10	Council data held on shared filling will be migrated to the Council's M365 SharePoint Environment. It is important that the SharePoint Corporate File Plan is implemented with sufficient controls from Go-live to prevent poor practices from becoming embedded. 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 during 2024/25 which will include attendance at the Project Board and sampling of service areas migrating to the new Corporate File Plan to ensure processes are being followed. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (DT1) and the Corporate Improvement programme 2024/25.

Area	No of Days	Indicative Scope
Corporate File Plan - Compliance with Policies	10	A review will also be carried out the current use of the Corporate File Plan by service areas that have already migrated, to assess whether it is being used in compliance with new policies to prevent a move back to old working practices. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (DT1) and the Corporate Improvement programme 2024/25.
Commercial Services (Procurement)	15	In 2024/25, to provide assurance that the Council is complying with the requirements of the Procurement Act 2023 and the Council's Procurement Regulations. In addition, to provide assurance that Social Value and sustainability is embedded in Council contracts and procurement practices including: • Governance framework for social value and sustainability in procurement; • Roles, Responsibilities and Resources for Social Value and Sustainability in procurement; • Social Value & Sustainability Measurement and Monitoring including IT systems to capture social value & Sustainability; • Contract Management arrangements to deliver Social Value and Sustainability;
New Procurement Act 2023	5	In addition to the above, to provide internal audit advice and guidance on revised processes following the enactment of the New Procurement Act 2023 which comes into force in October 2024.
End to End We Recruitment Process - Core	6	On 31st January 2024, the Council launched a new digital ID checking process that enables hiring managers to verify candidates identity including right to work via a Government Approved Scheme. App based technology provided by Trust ID is used, a certified Identity Service Provider (IDSP). During 2024/25, Internal Audit will review a sample of new starters to ensure that their right to work and DBS checks have been carried out in accordance with the guidance. Assurance will also be provided that there has been no disruption to the on-boarding process.

Area	No of Days	Indicative Scope
Agency Staffing contracts including appointment and payment of consultants and other self employed individuals	10	The current Comensura Contract ended on 31/03/2024 and as a result was retendered during 2023/24. On 17th January 2024, cabinet approved a 3+1 year call off contract with Comensura for the period 1st Aril 2024 to 31st March 2028. This audit will review the arrangements in place for the procurement and use of agency staff (via Comensura) and other consultants and other self-employed individuals. The scope of the work will consider the effectiveness of controls over: • the procurement arrangements in place and compliance with procurement regulations including the achievement of best value; Contracts and agreements are in place that protect the interests of the Council; • All appointments comply with the Council's policies and statutory duties including HMRC requirements; • where appropriate IR 35 legislation is complied with; • Management information is produced and utilised effectively; • Payment processing controls are effective; and • The retendering of the Comensura contract for compliance with the Council's Procurement Regulations. The previous audit recommendations made as part of the 2021/22 IA review will also be followed up.

Area	No of Days	Indicative Scope
Communities Strategy - Governance and Delivery	10	A new Communities Strategy is being developed which is to be approved by Cabinet in July 2024. Internal audit has been requested to provide assurance that the new communities strategy has been embedded and that the communities delivery plan that sits beneath that is being effectively delivered. Scope of work to include: • Governance arrangements for the Communities Strategy; • Communication and application of the Communities Strategy; • Monitoring and reporting of delivery of the actions which support the delivery of the Communities Strategy • The extent to which the themes arising from the Communities Strategy are integrated into other Council Policies such as the People Strategy and the Digital Strategy This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (CO1)
Modern Day Slavery	5	Time is required in 2024/25 to produce a risk assessment for consideration as part of future procurement exercises, assist in training material and provide advice around on-site visits to the Council's supply chain.

Area	No of Days	Indicative Scope
VivUp Platform: Health Care Cash Plans	5	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: 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. Management has requested Internal Audit support for the following area during 2024/25: (i) Health Care Cash Plans - Development of a salary sacrifice Scheme for employees whereby employees pay monthly into the scheme. IA will provide project support to ensure that the controls and checks are in-built into the new offering.
Site Health & Safety Files - Compliance with CDM	12	The purpose of the CDM Health and Safety File is to ensure that those who may carry out future works on a Council structure or on a Council site (such as cleaning, repairs, maintenance, construction or demolition), are made aware of the significant health and safety risks which may be encountered. The Health and Safety file is a critical source of information to keep everyone involved in working on a structure or site is kept safe. In 2024/25, Internal Audit will review a sample of capital property works (Schools and Non-Schools) to ensure that the health and safety file is being properly maintained in accordance with the Construction (Design and Management) Regulations. The audit review will also include a review of the process in place when handing over the Health and Safety file to another organisation i.e when a structure/Site (such as am Academy) is transferred to other ownership.

Area	No of Days	Indicative Scope
People Strategy - Projects Support/Attendance at Assurance Groups	10	Time to be included in the 2024/25 IA plan to act as the audit representative on the People Strategy Programme Board and to provide the necessary IA support on People projects in year (as required) which support the People Strategy. This time will also be used to support the development of the new Apprenticeship Strategy and Operating Model during 2024-25. Other projects may include the refresh of the WeTalk Performance conversation process. Also time for attendance at the People Strategy Assurance Board (as appropriate). This time supports the Corporate Improvement Programme.
Entrust Future Contract Arrangements	15	The Council needs to review Entrust during 2024/25 as there is a SDA break clause in March 2025. Time will be set aside to input into this review. Scope to be determined in consultation with the Assistant Director - Commercial & Assets during the first quarter of 2024/25.
Property Lease Management	5	In 2024/25, Internal Audit time will be required to undertake a follow-up review of the Council's property lease management arrangements in place to ensure that all the necessary improvements following the 2021/22 IA review have been made.
Civica Legal Case Management System - Application Security	10	During 2024, Staffordshire Legal Services will procure a new Legal Case Management System. Internal Audit will provide advice to the implementation team, specifically around user acceptance testing, migration of data to the new system and system security.
Consistent Application of HR policies	10	At the request of the Chief Executive, to undertake a review of a sample of HR policies to ensure that the HR policies are being applied on a consistent basis across the organisation.

Area	No of Days	Indicative Scope
Staffordshire Centre for Data Analytics	15	The Staffordshire Centre for Data Analytics was established as a proof of concept in October 2021 to deliver actionable insight to be used across the public sector to improve outcomes for our Staffordshire residents. During 2024, the centre seeks to increase its use of data and will deliver a business case to the Executive Board, outlining the future operating model and benefits for Staffordshire. As the centre moves in to a new operating model, Internal Audit will review the data governance arrangement in place to ensure that Staffordshire resident's data is held securely and used in compliance with the Data Protection Act, as well as reviewing the data protection procedures in place and the delivery of the proof of concepts aims and objectives. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (DT1) and supports the Corporate Improvement programme 2024/25.
New Business Continuity Planning Approach	10	A new Business Continuity Planning approach is currently in development and management have requested Internal Audit review the new processes before they are rolled out across the Council to ensure they are fit for purpose and to identify any further possible areas for improvement.
Payroll Control Function (Core Payroll & Schools Payroll Providers)	10	In 2024/25, to provide internal Audit support as the Council begins to review options relating to the future retendering of the Council's Core Payroll Contract. Scope of work is yet to be determined but may include representation on Project Teams. Scope of work may also include: • Contract monitoring and management arrangements in place for Liberata (Core payroll) • Checks in place to provide assurance over the accuracy and completeness of payroll data (core payroll and schools payroll) • Performance monitoring and reporting arrangements in place for schools payroll providers

Area	No of Days	Indicative Scope
Third Party Access	12	Third party access to the corporate network is essential not only for support of systems by vendors, but to also allow access to the network by key partners. However, this type of access exposes the network, and importantly Council data, at a greater level of risk. Following a Limited Assurance opinion awarded in 2020 and also linked to the September 2023 Cyber Incident, this review will look at third party access to ensure that there are adequate policies and procedures in place to protect the Council's network and data and that these are adhered to at all times.
Privileged Access Management	12	Complimenting the Third Party Access Review and also linked to the September 2023 Cyber Incident, this audit, with a specific focus on third parties with privileged access, will provide management with assurance that there is a valid business reasons for users with such access, access is based on the principles of least privilege, access is removed when no longer required, is monitored and logged.
MyHealth & Safety - Digital Enhancements	5	In 2024/25, Internal Audit to provide continued project support on the three digital enhancements to the My Health and Safety System in-year: • Self-Assessment auditing module within the MyHealth & Safety System; • DSE module - amendments required due to hybrid/homeworking arrangements; and • Risk Assessment module to be used across business operations.
Externalisation of Legal Services - Governance Arrangements	10	Management has requested Internal Audit to review the governance arrangements in place to control, monitor and report upon the externalisation of legal services to ensure that legal services work is not being externalised outside of the formalised process. Scope of Work to include: • Use of the Legal Services Framework (EM LawShare) - procurement of and suitability of works being externalised; • Consultation and approval process relating to the use the Legal services Framework; • Payment Processes; and • Monitoring and Reporting arrangements.
Total No. of Days	**230**	

Area	No of Days	Indicative Scope
Health & Care – Richard Harling		
New Care System	10	During 2024, a project will be initiated to procure and implement a new children's and adult's care system. Whilst the project will focus on initialisation and procurement during 2023, Internal Audit will ensure that time is available to support project management in relation to the completion of the system specification and any other matters that might be requested by management, such as data migration and system testing. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (LM2)
CQC - Self Assessment	10	Management have requested audit time in 2024/25 to review and 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. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (HW2) and supports the Corporate Improvement Programme for 2024-25
Workforce Recruitment and Retention	12	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. Audit time is required in 2024/25 to review the governance and decision making for the cross-sector partnership, and provide assurance that delivery of the Strategy is progressing as anticipated. Scope of the audit work to be agreed with the Assistant Director - Care Commissioning.

Area	No of Days	Indicative Scope
Good Mental Health Strategy - Delivery	10	Good mental health is one of the priorities of Staffordshire's Health and Well-being Strategy. The Good Mental Health Strategy 2023 - 2028 aims to help to achieve the Council's ambition to build strong and resilient communities and individuals who are in control of their own physical and mental well-being. To support delivery of the Strategy, an Action Plan is in place, which defines measure, actions, responsible officers and deadlines against each of the outcomes, specified within the strategy. Management have requested audit time to provide assurance that the Good Mental Health Strategy is being embedded and delivered in accordance with the action plan in place.
Deprivation of Liberty Safeguards (DoLS)	10	New arrangements are in place for the provision of Liberty Protection Safeguarding and as such management have requested a review of the new arrangements to ensure they are operating effectively, to include both the administration and operation of the safeguards. Review to also consider integrity of statutory reporting data.
Supported Living	15	The delivery model for Supported Living has been redesigned in 2023/24 and services are to be recommissioned. Management have requested two areas of work in 2024/25:- • To provide support and advice during the recommissioning process, to be carried out in Q1 (5 days). • To provide assurance that the new arrangements are embedded and are operating effectively, to be undertaken late Q4. (10 days)** ** The second part of the audit work may be required to be moved to early 25/26 depending on the timing and delivery of the revised tender process. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (HW3)

Area	No of Days	Indicative Scope
Brokerage	15	The Brokerage Service has been subject to change and a new provider system implemented. Audit time is required in 2024/25 to provide assurance that key controls and processes are operating effectively, including utilisation of the new provider system, including review and management of out of time packages. Our work in 2024/25 will also consider management information and data streams.
Multi Agency Safeguarding Hub (MASH) - Adults	10	A new Multi Agency Safeguarding Hub (MASH) working model is to be introduced in 2024/25. Management have requested audit time to provide assurance that the new model is operating effectively, including links to other agencies. The review will also incorporate the Staffordshire Adult Safeguarding Team (SAST) operations under the new model. Scope of work to include data sharing arrangements and systems for processing data.
Residential and Nursing Care	10	Management have requested an audit review in 2024/25 to provide assurance that blocked booked beds are being utilised effectively; are delivering best value and are delivered in accordance with the contracts in place.
Technology & Innovation Programme	12	The Technology and Innovation Programme includes a number of workstreams to identify and trail technology enabled care and practices, such as remote medication management and dispenser systems, reminiscence interactive therapy activities and potential use of innovations such as Artificial Intelligence. Audit time is required in 2024/25 to review the management of the programme, including governance and decision making, the evaluation and criteria for inclusion in the programme, and monitoring & reporting of delivery and outcomes.
Section 75 Agreements	15	Internal Audit time is required in 2024/25 to review the Section 75 agreements in place within the Council, including commissioning, decision making and delivery of outcomes.
Independence at Home	10	Management have requested a review of the Independence at Home service to ensure that processes are aligned to Council policies and procedures, and are operating effectively.

Area	No of Days	Indicative Scope
Deputyships	10	Management have requested an audit review of Deputyships to provide assurance that processes and controls are robust and operating effectively to ensure that deputyships are managed and administered properly and effectively to ensure that payments are in accordance with Citizen's wishes and priorities.
Quality Improvement Framework - Practice Audits	15	Quality Improvement Framework - The practice audit tool uses a standardised approach to provide assurance that statutory requirements, processes and practice guidance are complied with. As part of the process assessments and plans from recent episodes of contact are reviewed to provide evidence to support understanding of the quality of practice and to identify any areas for development and learning. Management have requested a review of practice audits, to confirm that these are being undertaken in accordance with the agreed process and guidance, including use of the practice audit tool in place. The review will also consider consistency, and evidencing of challenge where appropriate, recording and monitoring of outcomes and actions, including provision of training and guidance, as required. A sample of practice audits across teams and Auditors will be reviewed. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (HW2) and supports the Corporate Improvement Programme for 2024-25
Quality Assurance - Assessments	10	A new Assessment and Support Planning practice guidance for Adult Social Care was issued in October 2023. Management have requested audit time in 2024/25 to provide assurance that the assessments and support plans are being undertaken in accordance with the new ASC Practice Guidance documents, My Assessment, and My Support Plan. The audit will review compliance with the process only. Practice audits are undertaken by the service as part of the Quality Improvement Framework, which is to be reviewed as part of a separate audit within 2024/25. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (HW2) and supports the Corporate Improvement Programme for 2024-25

Area	No of Days	Indicative Scope
One to One Support	10	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. 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. Although in some instances 1-2-1 support is the best option available to safeguard individuals, this should only be a temporary arrangement whilst alternative mitigations are identified. A new process for the agreement of 1-2-1 support is being implemented, 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. Management have requested audit time in Q3 2024/25 to review the impact of the new arrangements and provide assurance that the new processes are being applied effectively.
Public Health Commissioning	10	Management have requested audit time in Q4 to provide assurance that key controls and processes are in place to ensure that key Public Health contracts are deliver and are managed effectively. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (HW4)

Area	No of Days	Indicative Scope
Verification of Statutory Return Data	10	Two pieces of work to be undertaken in 2024/25: • Management have requested audit time to verify and provide assurance over the accuracy and integrity of data used to populate the ASC FR report, considering processes for data collection, impacts of pathway changes, links interfaces and data flows. To be completed June/July 2024 to align to reporting submission deadlines (Submission 3rd July 2024, Refresh Submission 14th August 2024) (5 Days) • Management have requested audit time to verify and provide assurance over the accuracy and integrity of data used to populate the Safeguarding Adults Collection return, considering processes for data collection, impacts of pathway changes, links interfaces and data flows. To be completed Q4 2024/25. (5 Days)
COMPLIANCE: Complex Needs Units:	10	There are six complex needs units operated by the Council to provide day opportunities. Internal Audit will review a sample of three units on a rolling programme for compliance with Financial Regulations across the following areas: purchase cards, payments, inventories and income.
COMPLIANCE: Residential Homes for Learning Disabilities	4	Internal Audit will review compliance with Financial Regulations including; imprests from cash only purchase cards, payments, inventories, residents property, cash income. The three homes are reviewed on a rolling basis, so each home is visited in alternate years. Douglas road will be visited in 2024/25.
Total No. of Days	**218**	
Finance – Rob Salmon		
Sales 2 Cash including Debt Recovery and Debt Management	15	In 2024/25, our audit time will continue to focus on debt management as past audit work has identified a number of issues. 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 Q3 of 2024/25 to ensure that debt recovery and management processes continue to improve and are operating as expected. Our audit will review 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.

Area	No of Days	Indicative Scope
New BACs System	10	During 2024, a new BACS system contract will be procured. Internal audit will have input into the project to ensure that effective security and BACS processing procedures are put in place should a contract be awarded to a new system supplier.
Core Payroll - Liberata	20	This area is classified as a key financial system review in 2024/25 as per our Cyclical Review timetable for Key Financial Systems and on-going assurance will be required in 2024/25 that processes and controls operated by Liberata and the Retained Control Function continue to operate as expected.
Paperless Direct Debits	10	A project is currently underway to introduce a new process between Care Director and My Finance that will enable citizens to create a direct debit for their care needs at the point of completing a financial assessment, to encourage the use of direct debits. A review will be undertaken during 2024/25 to ensure that the new process is fit for purpose and that key risks associated with this new process are understood and mitigated where possible.
ACFS - Financial Assessments	15	Requested by management as a result of changes due to be implemented in this area during 2024/25, this audit will review the financial assessment process to provide assurance that assessments are in accordance with the contributions policy and procedures, including the application of mitigation.

Area	No of Days	Indicative Scope
Treasury Management & Banking	12	Internal Audit time will be required in 2024/25 to provide assurance that processes and controls are continuing to operate effectively for the Council's treasury management system and Lloyds link payment system. The objective for the audit is to review the treasury management arrangements in place (covering short and long term investments and borrowings) and the Lloyds link system The review will consider the following processes: • Investment and borrowing transactions and related policy. • Acounting, bank and local records. • Reporting of investment and debt positions. • Supervision and management structures and arrangements. • Compliance with the Prudential code/CIPFA code of practice on TM • Lloydslink access, transaction and back up controls, and reporting. This is a cyclical financial review and frequency of review is in accordance with this cycle.
Corporate Delivery Plan - Savings	10	Audit time will be spent in 24/25 to look at a number of savings in the Corporate Delivery Plan to ensure that they are being managed and monitored effectively and reported accurately. See also the audit review on Corporate Delivery Plan - Governance, Monitoring and Reporting for more specific work on the governance of the Corporate Delivery Plan.
Fidelity Guarantee and Crime Proposal Insurance renewal Self-Assessment	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.

Area	No of Days	Indicative Scope
Insurance Cover & Insurance Claims Handling Arrangements	8	In 2024/25, to review the systems in place for managing insurance cover as well as the arrangements in place for insurance claims handling, management and reporting. Scope of work to include: • procurement of insurance cover; • payment of insurance premiums; • Arrangements for insurance claims handling and claim payments; and • Insurance claims monitoring and reporting, See also the EIS IA Plan for the Internal Audi review on Highways Asset Management and inspections which will also incorporate a review of the Highways insurance claims processes
Midlands Engine	10	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). Annual Internal Audit 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 Assistant Director of Finance in year.

Area	No of Days	Indicative Scope
Budgetary Control Arrangements	15	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. This area is classified as a key financial system review in 2024/25 as per our Cyclical Review timetable for Key Financial Systems.
Main Accounting (Nominal Ledger)	10	This area is classified as a key financial system review and is scheduled to be reviewed in 2024/25 as per our Cyclical Review timetable for Key Financial systems. The scope of the audit will include a review of the following areas: • Feeder systems to the General Ledger; • Balancing of the financial system including opening balances; • Amendments to General Ledger Master Data; • Bank reconciliations • Ledger Inputs; and • Control & Suspense Accounts.
Total No. of Days	**137**	
ICT – John Tradewell		
Cyber Assurance: Cyber Security & Assurance	12	Following a cyber incident that affected the Council in 2023, Internal Audit will undertake an independent review to provide management with an assessment of the Council's detection, response, and recovery of the incident. The review will also assess compliance with incident plans and other relevant procedures as well as progress against the cyber security programme of works to further strengthen security controls.

Area	No of Days	Indicative Scope
Cyber Assurance: Server Configuration Management	10	The configuration of servers to meet benchmark standards is an important step not only to eliminate or mitigate security vulnerabilities, but it is also vital for compliance and business continuity. This audit will ensure that a 'gold standard' image, based on best practice, has been established and that all servers are built from this image. It will also ensure that appropriate governance controls are in place for the ongoing management server configurations, such as: • Vulnerability management/Follow-up assessments • change control • avoidance of Configuration drift • continuous monitoring of configuration changes
Cloud Programme	20	SICT is currently undertaking a large programme of works to move all services from the on-premise data centre located at Eastgate Street, to an Infrastructure as a Service provision within Microsoft Azure. This must be done be the end of 2026 as key infrastructure equipment is due to go end-of-life by this date and will no longer be supported, putting the Councils PSN connection at risk without further significant financial investment. This audit review will provide management with assurance that the Cloud Programme is managed effectively, risks are managed appropriately, and the programmes objectives are achieved. Specifically, the scope will assess the effectiveness of the following areas: • Governance and Oversight • Finance • Risk Management • Performance Monitoring • Stakeholder Engagement and Communication
Azure	15	With the SICT Cloud Programme moving all infrastructure to a Microsoft Azure IaaS provision, this audit will assess some of the key technical and governance controls related to such environments. Whilst the specific scope of the review will be determined with management at the time of the audit, it is likely to include areas such as measure and monitoring core activities such as security, availability, capacity, resilience, and ongoing costs.
Total No. of Days	**57**	

Area	No of Days	Indicative Scope
Grant Verification Work		
Earned Autonomy/Building Resilient Families & Communities (BRFC)	16	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. Audit time to be allocated across the year to provide assurance prior to quarterly submissions.
Levelling Up Fund	10	Central Government have committed £4b 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. 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. As part of 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 to the LUF Grant Determination have been complied with." 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. Audit time will be required in 2024/25 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. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (RT1)

Area	No of Days	Indicative Scope
Bus Service Improvement Plan (BSIP)	12	A BSIP is a public document published on the LTA's website, intended to set out clearly the vision and plan for improving bus services and growing bus patronage in the local area, in line with the National Bus Strategy. In 2023/24, SCC received funding totalling £1.327,673 to support delivery of the Council's Bus Service Improvement Plan (BSIP). A further £1,327,673 has been allocated for 2024/25, with a further indicative allocation of £4.98m to potentially be received in 2024/25, dependent on the submission of a 2024 BSIP to the Department for Transport by 12 June 2024. Audit time is required in 2024/25 to provide assurance that the BSIP funding received in 2023/2024 has been utilised in accordance with the requirements of the Determination Letter and Memorandum of Understanding.
Turnaround Grant Verification	10	The Turnaround Programme is a voluntary youth early intervention programme led by the Council. The Programme is a three-year programme which aims to improve outcomes and prevent offending for children who are on the cusp of the youth justice system and who do not meet the threshold for statutory support. In 2022/23 Staffordshire County Council were awarded grant funding of £647,946 from the Ministry of Justice to support the programme. Funding to be received in three payments for financial years 2022/23, 2023/24 & 2024/25. Within 6 months of the end of each Financial Year the Grant Recipient the Authority is required to provide independent assurance that the Grant has been used for delivery of the Funded Activities. Audit time will be required in 2024/25 to complete verification of the financial statement as required by the agreement.
Disabled Facilities Grant Verification	10	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 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. Time will be required in 2024/25 to undertake verification exercise to provide assurance that expenditure has been correctly recorded and utilised in accordance with the conditions of the funding, to inform the return to central government by the Council, due 30th October 2024.

Area	No of Days	Indicative Scope
Local Transport Capital Funding - Grant Verification	20	£28.516m has been received by SCC in 2023/24 to provide support in financing the capital costs of integrated transport measures and capital highway maintenance schemes. To include the following funding: - Integrated Transport Block £3.449m - Highways Maintenance Block - Needs £11.141m - Highways Maintenance Block - Incentive 2.785m - Pothole Fund £11.141m A further £3.188m Local Highways Capital Maintenance funding for 2023/24 was allocated to SCC. This was confirmed by the DfT in November 2023. Internal Audit verification of grant expenditure is required to comply with the conditions of the funding (due 30th September 2024 and to be signed by the Chief Executive and the Chief Internal Auditor). This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (RT1)
Multiply Programme	15	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. Audit time is required in 2024/25 to include programme support and verification activity to provide assurance that the expenditure incurred and delivery of the programme is undertaken in accordance with the funding conditions. Funding conditions require a statement of expenditure to be completed and signed by the Chief Executive of the Authority on an annual basis. This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (EC2)
Winter Rapid Response Grant	8	In 2023/24 Staffordshire County Council received Winter Rapid Response Grant funding of £600k-£700k to assist with the alleviation of winter pressure and hospital avoidance. Management have requested audit time in Q1/Q2 of 2024/25 to provide assurance that processes in place for the utilisation and monitoring of funding and outcomes been applied effectively, and funding utilised appropriate.

Area	No of Days	Indicative Scope
Growth Hub	10	The Growth Hub was established by the Stoke-on-Trent and Staffordshire LEP to play a major role in the drive for strong, sustainable business growth across the LEP area. It acts as the focal point for businesses that wish to grow, providing co-ordinated and cohesive growth programmes, business networks, growth groups and links to specialist information, advice and services. In 2023/24 the LEP is being dissolved and accountability for the delivery of the Growth Hub and ongoing schemes has transferred to the County Council.

In addition to the core Growth Hub, SPF of £167,900 has been invested in the Growth Hub by four of the Tier 2 Authorities. This is recorded and accounted for separately to the core Growth Hub funding transferred from the LEP.

Audit time is required in 2024/25 to provide assurance that controls and processes put in place for the management and operation of the Growth Hub, subsequent to the transfer to SCC from the LEP, are operating effectively. |
| Warmer Homes - Home Upgrade Grant Phase 2 (HUG2) Verification | 10 | In 2023/24, Staffordshire County Council (SCC) was awarded capital funding from the Home Upgrade Grant (HUG) Phase 2 of £4,199,800 (Capital £3,818,000 + Admin £381,800) The grant was allocated to the Council by the Midlands Net Zero Hub (MNZH) administered by Nottingham City Council.   £40,000 mobilisation funding was also received in 2022/23, this funding was not however utilised and it is to be repaid.

Audit time has been requested in in April/May 2024 to provide assurance that funding has been utilised in accordance with conditions of the grant funding, including arrangements for the £40,000 mobilisation funding. Formal sign off arrangements are to be confirmed. |
| SEND S256 Grant Verification | 5 | A SEND S256 agreement is in place between Staffordshire County Council and the 5 CCG's 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.

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 as part of the S256 agreement and annual voucher.

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.

Audit time will be required in 2024/25 to complete verification of the financial statement as required by the agreement. |

Area	No of Days	Indicative Scope
Holiday Activity and Food (HAF) Programme Grant Verification	10	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. Management have requested a review of key controls and processes for delivery of the Holiday Activity Fund programme, including the measurement and management of performance, and delivery of outcomes. Collection of evidence and payments to providers, will also be reviewed.
Growth Hub Grant	8	The Department for Business, Innovation & Skills (BIS) has awarded Staffordshire County Council new growth hub monies of £298,000 to support the growth hub investment programme. 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 2024 to verify the 2023/24 grant. (Deadline for signed verification letter from the Chief Internal Auditor by 31st May 2024).
Bus Service Operators Grant (BSOG)	12	The Department For Transport has awarded SCC £700k in 2023/24 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. This verification is require to be signed by the Chief Executive and the Chief Internal Auditor and submitted to the DfT by 30th September 2024. Time is therefore required in the audit plan to undertake this grant verification exercise.
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. A grant verification audit will be required to provide confirmation that funding has been spent in accordance with funding conditions. To be completed by 30th June 2024.
Total No. of Days	**161**	

Area	No of Days	Indicative Scope
Cross Cutting Audit Activity		
Culture, Values & Behaviours Governance Review	20	To continue with the Culture, Values and Behaviours Governance Review which commenced in 2023/24. 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. 5 key strands that support an effective culture and ethical framework will be evaluated: Leadership & management; People; Processes & Procedures; Culture, Values & Consistency; and Assurance and Accountability. This review supports the Corporate Improvement Programme for 2024-25.
Corporate Improvement Programme - Quality Performance & Improvement Board - Governance & Effectiveness	5	To review the governance arrangements supporting the Quality Performance & Improvement Board to ensure that is operating as intended and that it is delivering the outcomes and therefore delivering on performance and improvements. This work supports the Corporate Improvement Programme for 2024-25.
Corporate Improvement Programme - Project Support	10	The corporate improvement programme 2024/25 will commission, oversee, and ensure the satisfactory implementation of a suite of projects, all aimed at driving operational improvement, organisational and financial efficiency and customer satisfaction. Time is included for Internal Audit to support/advise on these projects as appropriate should there be process redesign or the implementation of new systems and procedures. This will ensure that a robust and effective control environment continues to be in place and is operating as expected. This work supports the Corporate Improvement Programme for 2024-25.

Area	No of Days	Indicative Scope
Risk Management - New Enterprise Risk Management Module	5	It is intended that the Council procure a new ERM system during 2024/25 to assist with and facilitate risk management across the Council as well as to support the new risk management framework which is due to be rolled out during2024/25. As such, audit time will be required in 2024/25 to assist with the procurement of a new system including the tender specification for the IT system.
Corporate Governance Health check	15	As part of the Corporate Improvement Programme, a Corporate Governance Health check has been introduced to provide a level of assurance that governance mechanisms and processes are in place and are adhered to. To provide independent assurance that the controls supporting the KLOEs which make up the Corporate Governance Health check are in place and operating as intended. A sample of PODs will be selected for review and within this sample of PODs, a sample of controls that support the KLOEs will be reviewed to ensure that they (i) in place; (ii) embedded; and (iii) operating as expected. Scope of work will also provide assurance that the new governance health check process has been appropriately designed to deliver the expected deliverables and outcomes. This review supports the Corporate Improvement Programme for 2024-25.
Local Authority Trading Companies (LATCOs)	10	In 2022/23, Internal Audit carried out a financial assurance review of Nexxus Care (SCC's LATCO) and made 16 recommendations to improve the governance and oversight of the LATCO's operations and finances. As a result, a number of improvements have been made including the development of a new shareholders agreement, reporting arrangements and changes to board directors to mitigate the risk of conflicts of interests. Consequently, management has requested a further review of Nexxus care to ensure that the governance improvements have been embedded and are operating as expected. The audit review will revisit the governance, risk management and financial accounting, reporting and scrutiny arrangements in place for the company to ensure that all the improvements previously recommended have been implemented and are embedded

Area	No of Days	Indicative Scope
Corporate Delivery Plan - Governance, Monitoring and reporting Framework	11	As part of the corporate improvement programme, a streamlined SMART Corporate Delivery Plan has been developed. Management has requested that Internal Audit provide independent assurance over the development of the Corporate Delivery plan along with the governance, monitoring and reporting framework in place. (High Level review) This review supports the Corporate Improvement Programme for 2024-25.
Climate Change Action Plan -Delivery and Management	5	Tackling Climate Change continues to be one of the Council's Priorities included in the Strategic Plan for 2022-26 and the delivery plan for 2024-25. The 2024-25 revenue budget for Climate Change is £582,604 which is linked to the CCAP. As climate change continues to be a key priority for the Council, Internal Audit will carry out a follow-up audit review to ensure that previous audit recommendations made in the 2023/24 have been implemented. See also Commercial Services - Procurement (covering social value and sustainability in procurement) This work directly supports the 2024/25 Delivery Plan and the Council's priority activities (CC1)
Delivering Good Governance - Corporate Decision Making Arrangements	15	The purpose of the audit is to review compliance with the Council's corporate decision-making arrangements. The audit will review key decisions taken by Cabinet, Property Sub-Committee as well as delegated decisions taken by Cabinet Members and Executive Officers and officers as well as officer and member relations in connection with decision-making See also our work on Culture, Values and Behaviours and the Corporate Governance Health Check review
Developers Contributions - Education, Highways and Transport Infrastructure	15	To provide assurance that there are sound systems, processes and controls in place relating to the identification, calculation, recording, monitoring, payment (including debt collection where appropriate) and the transparency of accounting for developers contributions (financial and non-financial) in relation to the County's education, highways and transport infrastructure. Particular attention will be given to the mechanisms for monitoring ""triggers"" and timely enforcement should developers default on a contribution.

Area	No of Days	Indicative Scope
Tree Management	15	In 2024/25, 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. Assurance will be given over the following areas: Awareness of policy and procedures; Compliance with the Council's tree management policy and procedures; Asset data management; Inspection Programme; and Remedial actions taken Assurance will also be given that all the necessary improvements required following the HSE report have now been actioned.
Corporate Controls Assurance Mapping	15	To undertake an assurance mapping exercise across Corporate systems using the three lines of defence model framework and to evaluate whether such an exercise should be extended to Council directorates in future years.

Area	No of Days	Indicative Scope
Protect Duty (Martyn's Law)	10	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 imposes a duty on the owners and operators of certain locations 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. Such locations include entertainment and leisure, retail, food and drink, museums and galleries, sports grounds, public areas of Local and central Government buildings (e.g., town halls), visitor attractions, temporary events, Places of Worship, health, and education. 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. The Protect Duty sits along side the Prevent Duty that is already in place. Internal Audit time is required in 2024/25 to ensure that the appropriate governance arrangements are in place along with appropriate systems and processes to ensure compliance with Government Legislation to fulfil the requirements of the protect duty. **the exact scope of our work will be determined following publication of the legislation (which was referenced in the King's speech on 7th November 2023 and has since gone out for a further 6 week public consultation commencing 5th February 2024).

Area	No of Days	Indicative Scope
Corporate Fees and Charges	10	Management has requested a review of the Council's arrangements in place for the setting, managing and reviewing its current fees and charges. Scope of work to include a review of: The Council's setting charging policies in place; The charging methodologies applied including the need to ensure full cost recovery; The arrangements in place to approve and review charges. See also joint funding and billing and Complex needs audit reviews in children's and families in 2024/25
Total No. of Days	**161**	
Management of the Service	120	Time required to manage the Internal Audit Service in-year including participation in the Finance Directorate Key Performance Indicators monitoring and reporting regime.
Innovating audit	10	To feed into the controls assurance mapping exercise included in the IA plan 2024/25 in the most effective way. To explore the possibilities of using Robotic Process Automation and Artificial Intelligence within Internal Audit to create efficiency within the audit process and use data to further drive greater assurance, valuable information and enhanced business insights.
Recommendation Tracking	15	Time to monitor and track audit recommendations in-year and report to the Audit & Standards Committee.
Contingency 2024/25	10	A provision to respond to new and emerging risks throughout 2024/25.
Total No. of Days	**155**	
Grand Total No. of Days for SCC Plan	**1,725**	

Appendix C – SCC Counter Fraud Plan 2024/25

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.	2
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.	5
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: Schools - Fraud Presentations/ Programme of Training	5
Staff Survey - Survey 2024 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	**30**
Prevent and Deter	
Continuous Controls Monitoring (CCM) - Corporate • CCM Development - implementation of CCM over additional areas such as: CCTV, HWRC and Section 17 Payment data (10 days)	100

• 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. (10 days) Continuous Controls Monitoring (CCM) - Schools Continued CCM Development, testing and reporting during 2024/25 relating to schools compliance.	 25
Total Days	**125**
Detection	
(1) Proactive Counter Fraud Exercise: Taxi Contractors (schools transport and other) - As in previous years, a series of School Transport providers will be visited and checks undertaken to ensure that taxi contractors are complying with Council contractual requirements. The focus will be on the appointment, engagement and payment of drivers and Passengers Assistants and DBS checks	10
(2) Proactive Counter Fraud Exercise: Appointeeship Account Transactions - Probity Check - A sample of transactions made from appointeeship bank accounts will be sample tested to confirm their validity.	5
(3) Proactive Counter Fraud Exercise: Foster Care & Special Guardianship Payments - To review a sample of Foster Care/Special Guardianship Payments and confirm they have been made in accordance with policy and can be supported by documentation	10
(4) Proactive Counter Fraud Exercise: Section 17 Payments - To review a sample of S17 payments, using a combination of risk based sampling using analytics where feasible, and random sampling and confirm the appropriateness and validity of payments	10
(5) National Fraud Initiative - NFI Phase 1 (NFI 2024) - Preparation of Data and Processing notices for expected October 2024 upload.	10
(6) Proactive Counter Fraud Exercise: Cash Purchases Care Home Residents - Review of new processes and transaction testing regarding cash purchases for Care Home Residents by Council employees.	10
(7) Proactive Counter Fraud Exercise: Weighbridge Data - Review of processes around Weighbridge data in order to maximise opportunities for detecting, preventing and deterring fraud.	5
(8) Proactive Counter Fraud Exercise: Sale of items at HWRC sites - Review of processes around sale of items from HWRC sites, including security of goods and payments..	5
(9) Proactive Counter Fraud Exercise: Send Personal Budgets - Prepaid Cards - Following the implementation of revised processes relating to SEND Personal Budgets, opportunities will be sought to support verification of payments made, with scope to repeat throughout the year.	10
(10) Proactive Counter Fraud Exercise: Analysis of Supplier Data - To establish the feasibility and opportunities for using supplier data to identify potential areas where VFM can be improved, and/or errors identified, running pilot exercises were appropriate.	5
(11) Proactive Counter Fraud Exercise: Area Service Offices - Purchase Card Cash Handling Spot Checks - A series of visits will be conducted to ASO sites to spot check cash handling processes, and validate a series of receipts.	10

(12)	Proactive Counter Fraud Exercise: - 1-2-1 Care Verification Checks - To undertake spot checks at locations to ensure that where SCC is paying for 1-2-1 care that citizens are receiving this care	10
(13)	Proactive Counter Fraud Exercise: Divisional Highways Programme - Time has been set aside to look at the processes in place around works completed under the divisional highways programme, including a sample check of works completed, focussing on the decision making processes prior to works being carried out.	10
(14)	Proactive Counter Fraud Exercise: Register Offices – Management of Certificates - Management of Certificates at a sample of Register Offices across the County including the security, accounting for and reconciliation of certificates	5
Total Days		**115**
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 2024/25		170
Total Days		**170**
Grand Total (Days)		**475**

Appendix D – Staffordshire Pension Fund Internal Audit Plan – 2024/25

Staffordshire Pension Fund		
Local Government Pension Scheme (LGPS) Asset Pooling	10	Time will be required in 2024/25 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). Attendance will also be required at the Joint Committee also.
Pension Fund - Cyber Security Framework	6	In September 2023, the Pensions Committee approved the New Staffordshire Pension Fund - Cyber Security Strategy. The scope of this review will focus on the governance and progress on deliverables set out in the strategy including: • Strategy Development and Suitability including the identification of cyber risks; • Strategy Governance including roles and responsibilities, strategy approval and strategy review • Documented action plans to support delivery of the Strategy • Strategy Monitoring and reporting Frameworks
Strategic Asset Allocation - Governance, Monitoring & Reporting	10	In 2024/25, Internal Audit will review the Strategic Asset Allocation process. Scope of work to include: • Governance arrangements including the review process for the Strategic Asset Allocation and approval process; • Strategic Asset Allocation Implementation • Strategic Asset Allocation Monitoring and Reporting
Pension Fund - Pensions Administration	25	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. 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).
MyPensions Portal	4	To provide on going project support when the service look to widen the use of the MyPensions Portal in year (2024-25)
Total No of Days	**55**	

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 global IA standards which were published on 9th January 2024.