Internal Audit Strategy & Plan

2016/17

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Introduction

1. This report summarises the proposed work of Internal Audit for 2016/17. 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). 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, listing of 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 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:
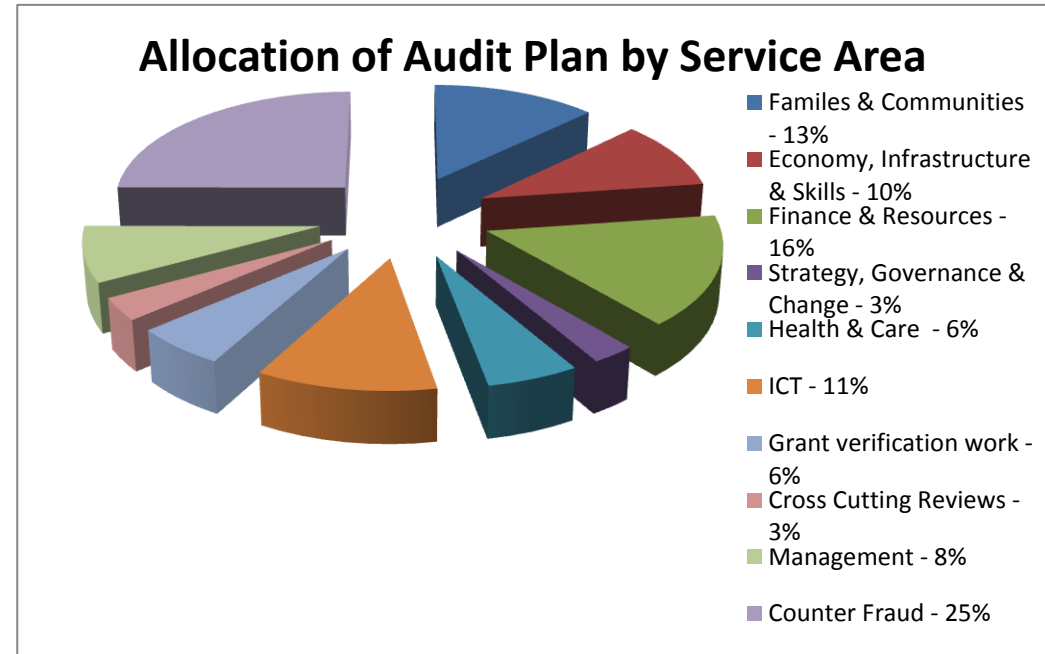
- Assurance reviews with a high risk (i.e. >60%) ranking should be completed.
- Identification of 'Top Ten Risk' Reviews.
- Fundamental Financial systems – reviewed on a cyclical basis.
- A risk based Schools' audit strategy, approved by the Section 151 Officer, will be completed.
- An initial allocation of 200 days to conduct Special Investigations.
- An initial contingency allocation – variable year on year.
- Time to undertake pro-active counter fraud work.
- Risk based programme of compliance reviews.

9. We co-ordinate our work on key financial systems with the Council's External Auditors, Ernst & Young. We will look to establish a joint understanding which agrees where the External Auditor seeks to take into account our work. This ensures that the Council gets the most out of its combined audit resource – keeping audit fees low.

Draft Internal Audit Plan 2016/17

10. We propose to allocate resources across each Service Area as shown in figure 1 with further details in Appendices B and C

11. Top risks facing councils continue to include pressures on finances and resources; changes in demand and demography and the impact of welfare reforms.

Figure 1 – Analysis of Audit Plan

Allocation of Audit Plan by Service Area

- Familes & Communities - 13%
- Economy, Infrastructure & Skills - 10%
- Finance & Resources - 16%
- Strategy, Governance & Change - 3%
- Health & Care - 6%
- ICT - 11%
- Grant verification work - 6%
- Cross Cutting Reviews - 3%
- Management - 8%
- Counter Fraud - 25%

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

1.Better Care Fund

2.SSOPT – ongoing delivery options

3.SSOPT – transformation programme

4.Infrastructure Plus

5.Cyber Security

6.Payroll & HR Transformation

7.Local Enterprise Partnership

8.Entrust Payroll Governance Review

9.SAP Financial System replacement project

10.Commercial & Service management

11.Entrust Partnership Governance review

12. Strategic Property Partner.

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

Draft Counter Fraud Audit Plan 2016/17

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 a period of significant change to service delivery.
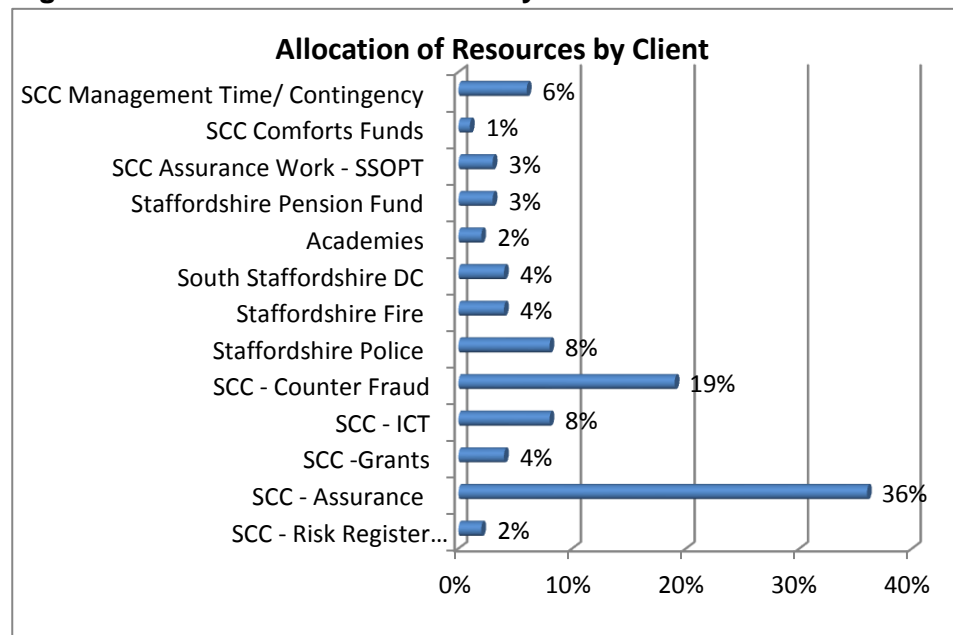
Resources

15. The total resource requirement for Staffordshire County Council in 2016/17 is 1756 days[1]. This represents a reduction of approx. 200 days in the level of coverage delivered in 2015/16 as a result of the steps taken to reduce expenditure in response to the spending control exercise. Those audits which will not be covered in 2016/17 as a result of this exercise are outlined in Appendix D

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

   - Staffordshire Police
   - Staffordshire and Stoke on Trent Fire & Rescue
   - South Staffordshire District Council
   - Staffordshire Academies (via Entrust)
   - Staffordshire Pensions Fund

17. The net income generated from this arrangement is £177,000 p.a.

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[1] Nb the total days also includes 72 days specifically related to assurance work funded by SSOPT.

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. Use of the external framework will be halted in the main during 2016/17 in order for the section to respond to the spending control.

19. There are sufficient resources available to deliver the audit plans as detailed in Appendices B and C. 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

Allocation of Resources by Client

Client	%
SCC Management Time/ Contingency	6%
SCC Comforts Funds	1%
SCC Assurance Work - SSOPT	3%
Staffordshire Pension Fund	3%
Academies	2%
South Staffordshire DC	4%
Staffordshire Fire	4%
Staffordshire Police	8%
SCC - Counter Fraud	19%
SCC - ICT	8%
SCC -Grants	4%
SCC - Assurance	36%
SCC - Risk Register…	2%

Performance & Quality Assurance Framework

20. Internal Audit within Staffordshire County Council operates in conformance with standards of best practice applicable to internal audit – in particular the UK Public Sector Internal Audit Standards and the CIPFA Local Government Application Note. The Internal Audit team offer a wide depth of knowledge and experience gained across different organisations. We promote excellence and quality through our audit processes, application of the Quality Assurance Framework (Appendix E) and the training and development programme for staff.

21. The Quality Assurance Framework includes all aspects of the Internal Audit Activity – including governance, professional practice and communication.

22. The Internal Audit Charter sets out the role, responsibilities and authority of the Internal Audit Service within the County Council. This was initially approved in June 2014 and any amendments to its contents are endorsed by the Audit & Standards Committee annually.

23. Internal Audit remains sufficiently independent of the activities that it audits to enable auditors to perform their duties in such a way that allows them to make impartial and effective professional judgements and recommendations.

24. The Section use a number of 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%

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 2016-2019/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 sensitivity
   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 Councils 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 2016/17

Area	No of Days	Indicative Scope
Families & Communities – Helen Riley		
5-19 Healthy Children's Programme - School Nursing contract.	10	The school nursing contract was let in September 2015 and currently being embedded. The scope of the audit will cover the following aspects; (i) Contract implementation, (ii) Contract Management including governance, (iii) Quality Assurance Framework, (iv) Contract Metrics and Monitoring, (v) Reporting and feedback arrangements.
School Improvement	10	The specific scope will include a review of the arrangements in place to identify those schools with significant reserves to confirm that there are plans in place to ensure they are being used to improve quality and standards. In addition, the audit will review the contract monitoring of school improvement actions via Entrust to ensure that there are appropriate arrangements in place.
Foster Care - Strategy for Appointment & Recruitment	10	The audit will review the strategy in place for the recruitment and appointment of foster carers. It will assess the procedures and processes in place to ensure foster carers have been recruited appropriately, assessed and approved in accordance with statutory regulations and laid down criteria, including the arrangements for a suitable training and support programme.
Looked After Children - Business/Placement Unit : Independent Foster Agencies - Contracts & Monitoring	5	In 2015/16 an audit of the contract management arrangements for Independent Foster Agencies was undertaken and limited assurance was given over this area. The Audit and Standards Committee have requested a follow up review of the recommendations arising from that review to be undertaken.
Libraries in a Connected Staffordshire - Part 3	10	Following part 1 (outlining the proposed changes to the library network) and part 2 (defining the Staffordshire library offer and consultation), part 3 is continuing with the realignment of the library model which started during 2015/16 and outlined below; a. Staffordshire County Council Managed/Delivered Libraries; b. Staffordshire County Council Managed/Community Delivered Libraries; c. Community Managed Libraries/Community Delivered Libraries. Internal Audit will provide advice and support as the project continues to move through part 3 to ensure that the transition from SCC managed and delivered libraries to those being managed and/or delivered by the Community (b & c) are done so in a controlled way so to minimise the risks (financial and operational) to the County Council. A further 12 libraries are scheduled to transition during 2016/17. Additionally, management has requested a review of the lessons learnt from the transition of the initial phase of libraries and the input by the Community Support Officers.

Foster Care- Payment and Loans to Foster Carers	10	The audit will evaluate the process used to make payments and arrange loans to foster carers. Specifically the scope for payments element will ensure that; they are in accordance with laid down criteria and with the skills assessment, procedures and processes are being followed and payments are made correctly. The scope for loans element will ensure that; procedures for loans are adequate, application criteria are met, approval is appropriate, repayments are calculated in accordance with guidelines and procedures are in place to monitor loan repayments.
First Response Service	15	To consider the adequacy of front door services for the First Response Service in receiving and responding to child protection concerns from parents, professionals and the general public including: promotion and accessibility of the service, recruitment and training, process and procedures and performance management arrangements.
Emergency Duty Service (EDS)	15	To review the Emergency Duty Service in receiving and responding to child protection concerns from parents, professionals and the general public out of hours; including: promotion and accessibility of the service, recruitment and training, process and procedures and performance management.
Children's Safeguarding Board	10	The objective of the review will be to ensure that statutory requirements are in place and the robustness of the budget and how it is spent.
High Schools Compliance Audit	30	Compliance with approved policies and procedures for key risk areas in accordance with Keeping Your Balance standards. Schools selected for review will be based on a risk assessment of key risk areas.
Families First - Contract Management & Delivery	10	The audit will review the arrangements within Families First for the contract management and delivery arrangements for both contracts let and those where the service operates as the provider. The review will cover the following areas; (i) contract implementation (ii) contract management including governance (iii) quality assurance framework (iv) contract metrics and monitoring (v) reporting and feedback arrangements.
Specialist Support Services	10	The specific scope to be confirmed but will include whether the current arrangement for the employment of Communication Support Workers to support pupils with complex sensory needs, provides best value for money and facilitates quality assurance.
Trading Standards	12	Two reviews will be undertaken within this area to cover; (i) a new process for property (seizure and disposals) has been implemented. The audit will cover access to stores and completion of appropriate paperwork. (10 days). (ii) evaluation of the procedures for test purchasing and purchase cards. (2 days)
Public Protection - Claims Management Regulation Unit	10	To evaluate the control environment in place to ensure that the financial processes and controls are operating as expected. (8 days) A follow up review of the action taken in response to the recommendations arising from the internal investigation undertaken on expense claims, will also be performed. (2 days)

Themed Audits in Schools	25	Audit work will review the procedures operating in a sample of school to ensure they are in accordance with Authority policy. There will be at least one theme per annum which could include the following areas; safer recruitment, community facilities, out of hours payments or payroll services where not purchased through Entrust.
Primary/Middle/Special Schools Compliance Audit	25	Compliance with approved policies and procedures for key risk areas in accordance with Keeping Your Balance standards.
Total No of Days	**217**	
Economy, Infrastructure and Skills – Darryl Eyers		
Infrastructure + Contract	35	To provide on-going assurance over the Infrastructure+ Contract awarded in March 2014 (£40m p.a.). Internal Audit assurance is required in the following areas during 2016/17:- () verification of a sample of maintenance works expenditure incurred for 2016/17; (ii) the performance management framework being developed including the "exclusivity" aspect of the Infrastructure + contract and achievement and demonstration of on-going best value as well as the strategic partnership governance arrangements and financial processes i.e. the payment Mechanism; (iii) contract monitoring, management and reporting arrangements (the client side) including the application of the performance management regime and correct application of the payment mechanism. (iv) transfer and management of risk i.e. network management function.
Local Enterprise Partnership (LEP)	10	To keep under review the decision making and governance arrangements of the Local Enterprise Partnership in terms of setting a clear vision and operating under a clear governance framework, securing and accounting for funding, managing performance of regeneration schemes and achieving milestones and outcomes. In 2016/17, Internal audit activity will include:- (i) a review of Local Transport Body funding received via the LEP and projects; and (ii) a review of those weaknesses identified in the LEP's assurance framework when the National Audit Office conducted their recent LEP audit to ensure they have been all been addressed.
Special Educational Needs & Disabilities (SEND) Transport	10	The SEND Transport Team spends £8.5m p.a. on home to school transport for SEND pupils. The Team co-ordinates transport from home to SEND schools for around 1600 SEND pupils. Around 300 of these journeys are single pupil journeys. The review will evaluate the systems and processes in place for 'non-journeys/missed journeys' to ensure that:- (i) the County Council minimises the costs associated with non-pick-ups; (ii) there are clear and defined links between the School/ SEND Transport/Social Worker to inform them of when there is a non-pick up to minimise wasted journeys by taxis; (iii) there is effective demand management in Staffordshire.
A50 Corridor projects	10	The County Council will deliver two A50 growth Corridor investment projects on behalf of the Department for Transport. The two projects are to cost circa £100m and relate to the following areas:- i) Project A - Western Grade Separated Junction (£30m); and

		ii) Project B - Eastern Grade Separated Junction (£70m) The review will cover the following objectives: (i) governance arrangements are sufficient and effective to provide oversight over the achievement of project milestones and objectives from initiation through to delivery; (ii) procurement procedures undertaken support the achievement of value for money for contracts let; (iii) valuations are based on sound assumptions to support decisions made on the viability and successful delivery of the project; (iv) contract monitoring arrangements support prompt and effective action to manage both under and over performance; and (v) payment arrangements ensure contractual agreements are met and that timely, accurate and complete payments are made.
Post 16 - Funding Provision for High Needs Pupils	10	A number of contracts are held with independent specialist colleges, FE Colleges and commercial and private providers for provision of learning support for young people with identified Special Educational Needs and Disabilities (SEND). There are currently contracts with 28 providers with a total annual value of up to £4.2m. Scope of audit work in 2016/17 will:- (i) verify fees and charges made by providers; (ii) review payment authorisation and budget monitoring controls; (iii) monitoring arrangements for evaluating outcomes from services provided under the contracts; and (iv) reporting arrangements.
Special Educational Needs & Disabilities (SEND) Transport – follow up review	10	To undertake a follow-up of two system reports that were carried out in 2015/16 relating to the following areas:- (i) DBS checks for taxi drivers and passenger assistants and links to District Councils; and (ii) arrangements in place to monitor and have confidence in contractor activity regarding safeguarding checks.
European Funding - European Structural & Investment Fund (ESIF)	10	The SSLEP has been successful in bidding for £140m of European Funding to fund projects within Staffordshire and Stoke on Trent for the period 2015 to 2020. The EU programme is controlled by the SSLEP and in particular the ESIF committee. Internal Audit's work in 2016/17 will review the largest funding stream controlled by the ESIF Committee, ERDF(European regional development funding). There are 30 projects being funded by ERDF funding which amounts to £78m. 4 of these projects are SCC projects (one is the Keele extension and another is further growth hub monies).During 2016/17 internal audit will review these four projects amounting to £8.5m. Specific the work will ensure that:- (i) the 4 projects funded via this source are being properly managed, monitored and achieving their outcomes; (ii) project expenditure can be accurately accounted for; (iii) project expenditure and outcomes are being regularly reported upon.

Street Lighting PFI	10	This contract has in recent times been re-negotiated to deliver savings. The current cost of this contract is circa £10.9m per annum and is in place for the period 19th May 2003 to 18th May 2028 (25 years). The scope of work will be to review the arrangements in place for managing and monitoring the performance of the contractor for the Street Lighting PFI Contract.
Waste Management - District Council Payments (Recycling Credit Scheme and Trade Waste)	10	The Council has recently procured a new Waste Data Management System. The audit will evaluate the new system arrangements once the new waste data management system has been implemented to ensure that it is working as intended. Specifically the scope of work will include:- (i) Data management arrangements in place (input and access controls); (ii) Performance management reporting arrangement; (iii) Quality Assurance checks. (iv) Assurance will also be provided over the procurement of the new IT system including any data migration requirements.
Highways Developers Schemes (S38s, s278s - major schemes and S111s - Minor Schemes)	10	To review the project and contract management arrangements in place for a sample of highways developer schemes. The specific audit work in 2016/17 will review the Major schemes (s278s) and include the Morrison's scheme and waterfront developments.
Civil Parking Enforcement	10	New arrangements are in place for the delivery of civil parking enforcement in Staffordshire which came into force on 1st April 2015. SCC entered into a contract with Stoke on Trent City Council to provide civil parking enforcement throughout Staffordshire. The contract is for 5 years (2015 to 2020) and is £1m per annum. The scope of the review in 2016/17 will evaluate the contract management and monitoring arrangements in place, including contractor payments and performance.
Economic Regeneration Capital Schemes - Feasibility Works	10	The Council spends circa £2m on undertaking feasibility studies/works before future capital schemes are included in the capital programme. The scope of the review will evaluate controls in operation over the management of feasibility works undertaken for future capital schemes to ensure that the Council is not incurring unnecessary expenditure and that costs associated with these works are appropriately approved, controlled and reported upon. Recently feasibility works have been undertaken on six projects including the i54 extension, Featherstone, Redhill extension and Stone extension.
Staffordshire and Stoke on Trent Business Loan Fund	10	The Staffordshire and Stoke on Trent business loan fund started in 2009. In December 2015, the scheme was extended for a further three years with SCC contributing £200k p.a. and Stoke on Trent contributing £50k p.a. for three years. This funding will be matched funded resulting in a pot of £1.5m accessible to small businesses. The loan fund is administered by BCRS and the contract with BCRS runs from December 2015 to December 2018. The scope of the audit is to review the contract monitoring arrangements in place to manage the administration of the Staffordshire Business Support Fund, including the arrangements in place to ensure compliance with the European Regional Development Fund (ERDF) requirements.

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W2R Plant	12	To ensure that appropriate management and monitoring arrangements are in place over the contract for the operation of the W2R Plant. The review will consider the following key areas: (i) Governance/Responsibility/accountability arrangements for contract monitoring are clear. (ii) Payment processing controls are effective and compliant with the payment mechanism. (iii) Data management arrangements are in place. (iv) Timely and accurate reports are regularly produced and made available for management review. (v) Procedures exist to ensure that contract terms and conditions are complied with (vi) Management of fraud risks.
Total No of Days	**167**	
Finance & Resources – Andy Burns		
Commercial & Service Management	25	To provide Internal Audit support as required in the redesign of systems and processes in relation to procurement and contract management. This work will also include input into the redesign of the county councils procurement regulations. In addition a sample of current contracts let across the five areas of the Council will be selected in order to evaluate the service and commercial contract management arrangements in place to ensure that: (i) adequate arrangements are in place relating to monitoring contractor performance and payments made under the contract; (ii) regular benchmarking to ensure VFM; and (ii) there is formal guidance to provide consistency of process. The results of the audit will inform the management review of the Commercial Team during 2016/17.
HR Transformation Programme	20	To provide Internal Audit support as required in the redesign of systems and processes in relation to the new Payroll/HR system. Key work streams in 2016/17 are the recruitment process, pre- recruitment checks (including Migrant Workers), disciplinary/Grievance administration and administration of Office Holders. Internal Audit input will also be required during 2016/17 to give assurance over:- - SAP archiving (HR); - SAP decommissioning (HR); - Data Migration (HR); - Third party access/integrations; - Control function and client-side; - Increased self service capability.

SAP Replacement Programme	25	SAP is to be replaced during 2016/17 with the Integra Finance System. Internal Audit input will be required during 2016/17 to provide assurance over the following areas:- - SAP archiving; - SAP decommissioning; - Replacement of SAP Business warehouse and reporting functionality - Data migration; - Internal controls and processes (ICT & General Controls).
Entrust Review Programme	20	To provide Internal Audit support as required for the transfer of schools finance and HR to Entrust. Specifically the review will cover controls in operation for: (i)payroll data migration to Capita/Stoke Payroll systems including Pensions data; (ii)finance data migration; and (iii)linkage of Finance data into SCC accounts.
Strategic Property Partner - Programme	20	Internal audit time will be required in 2016/17 to provide on-going assurance over the governance arrangements /processes to be put in place for the strategic partnership post contract award including the monitoring and management arrangements as well as the framework for accounting for assets, investment funds, capital receipts and the demonstration of Value For Money.
Dynamic Purchasing System (DPS)	10	To evaluate controls operating to ensure compliance with the DPS procedure and to revisit the operations of the e-tendering system as part of this review following a number of weaknesses highlighted during the 2015/16 review of the e-tendering system.
Facilities Management - Planned & Reactive Property Maintenance Works, Servicing & Testing & other Facilities Management services i.e. Grounds, Catering, Cleaning & Energy Management	15	This area is being reviewed by the Commercial Services Team in year with a view to tightening up procedures/processes, generate cost savings and amend the SDA with Entrust. Management has therefore requested that this area be kept under review during 2016/17. To continue to keep this area under review once the above changes have been made. Internal audit to be carried out in quarter 4 of 2016/17 and should assess the effectiveness of the changes made and outcomes achieved as well as follow up on the previous year's audit findings relating to contract monitoring and management.
Accounts Receivable (including operations of Debt Recovery Officers and the Legal Debt Recovery Officer)	15	To review the processes in place within the Council relating to the Debt Recovery Process (once the cyclical reminder process has been completed). A sample of outstanding debtor accounts will be selected from across the County Council to ensure that all outstanding debts have been chased promptly and cleared and the most effective debt recovery action has been taken.
Banking Services Contract	10	On 1st January 2015, the Council changed its bankers from the long standing arrangement with the Co-Op bank to Lloyds bank. The audit will evaluate the operations of the new banking contract. In particular attention will be focused on reviewing:- i) Social Care Banking Arrangements; and ii) contract management and monitoring arrangements in place.

E - Payments	10	SCC procured a totally managed/hosted e-payments system from Capita at the end of 2014/15 - known as AIM (significant upgrade to the old system). The new system is to go live in June 2016. This will have an impact on the current interface processes and other operational processes. Internal audit will provide assurance over the continued robustness of the control environment for e-payments in 2016-17. (NB the level of income received via e-payments has significantly increased since 2015/16 with income from bus lane enforcement, car parking fixed penalty notices and blue badges income all being received via this mechanism.)
Purchasing Cards	10	To ensure that the controls surrounding the issue, administration and monitoring of purchase cards are operating as expected. The audit review will focus on both the central controls operating by the Payments Team and the controls operated locally at a sample of establishments.
Payroll System	20	To review the processes in place within the Payroll System to ensure that the control environment continues to be robust and is operating as expected including Payroll BACS controls. This area is classified as a key financial system review in 2016/17 as per our Cyclical Review timetable for Key Financial Systems. A letter of assurance will be obtained from Entrust regarding the controls in place for the maintained schools payroll.
Management of Capital Programme	15	The Council's capital programme for 2016/17 is £128.2m. The review will evaluate the budgetary control arrangements in place which control how capital budgets are set, approved, monitored and reported upon.
Accounts Payable	15	To review the key controls operating within the SAP Accounts Payable module including the controls in place over BACS transmissions (AP), vendor management including change of supplier bank mandates, duplicate payments and the publication of payments to suppliers greater than £500. This area is classified as a key financial system review in 2016/17 as per our Cyclical Review timetable for Key Financial Systems.
Cash Collection Services Contract - Kings Armoured Security	10	A contract management and monitoring audit will be conducted in 2016/17 to review and evaluate:- i) the performance monitoring framework in place and compliance with contract performance standards/conditions; ii) Payments to the contractor; and iii) arrangements for dealing with non-performance and complaints. The audit will also provide assurance over the contract letting/award process for the cash collection services contract.
Use and Payment of Compromise Agreements	5	Following the limited assurance opinion awarded in this area in 2015/16, a Task & Finish Group is being set up to review the systems and processes to ensure that all of the audit recommendations made as part of the 2015/16 audit review have been addressed and implemented. Internal Audit has been invited to form part of the Task and Finish Group to ensure that all of the appropriate changes have been made. The Audit & Standards Committee requested a follow up report from the Head of HR to confirm appropriate action has been taken in respect of the recent limited assurance IA report. Reliance will be placed on the results of this exercise by the Head of HR.
Budgetary Control	20	To review the revenue budgetary control system of the County Council to allow budgets to be appropriately set, approved, monitored and reported upon. This year's audit will again focus on Commissioning budgets and other high risk/volatile budget areas. This area is classified as a key financial system review in 2016/17 as per our

		Cyclical Review timetable for Key Financial Systems.
Insurance	3	IA will continue to provide the fidelity guarantee renewal under writing information in relation to systems and controls.
Total No of Days	**268**	
Strategy, Governance & Change– John Tradewell		
Entrust Governance Review	10	To ensure that the governance arrangements for the operation of the Entrust joint venture are operating correctly.
Community Capacity - Volunteer Strategy including use of volunteers	10	The Council is currently in the process of procuring a Voluntary, Community and Social Enterprise Sector - Capacity Building Partner. The new contract is intended to go live on1st August 2016 for 4 years. The value per annum for years 1,2 and 3 is £800k. The Contract is being let to identify and develop together creative and innovative ways to support and develop the VCSE sector and to deliver the VCSE strategy and delivery plan for this sector. The audit will evaluate: (i) the governance arrangements which underpin the partnership; (ii) arrangements in place for contract managing and mentoring the performance of the partner; (iii) the arrangements for reporting on outcomes and achievements; (iv) for capturing savings made as a result of building community capacity via the contract.
Work to support the AGS including partnership governance arrangements.	10	To undertake appropriate internal audit work to support embedding the seven principles of the new Corporate Governance framework, which became effective for 2016/17.
Deputyships	8	In April 2014, the Deputyships function transferred from People (Adult Safeguarding) to Strategy, Governance & Change (Legal Services Unit). A follow-up review will be undertaken in 2016/17 following the limited audit report awarded in 2015/16.
Deprivation of Liberty Safeguards (DoLS)	8	The Deprivation of Liberty Safeguards (DoLS) are part of the Mental capacity Act 2005. They aim to make sure that people in care homes, hospitals and supported living are looked after in a way that does not inappropriately restrict their freedom. The number of Deprivation of Liberty Safeguards (DoLS) referrals have significantly increased from 289 referrals in 2013 to 3000 between April 2014 and February 2016. In light of the significant increase in caseload over recent years, a specific review has been requested to provide assurance over compliance with relevant legislation. This year's work will follow up those recommendations made as part of the 2015/16 audit review where a number of weaknesses were highlighted.
Corporate Governance - Scheme of Delegations	10	The scope of the work is to assess the adequacy of and adherence to the Council's Scheme and Sub Schemes of Delegation. The exercise will review how the Council's Scheme and Sub Schemes of Delegation have evolved as the Authority evolves into a Commissioning Authority and whether the Council's schemes continue to be are fit for purpose with this in mind. The audit review will cover a sample of Council functions where delivery is provided by an alternative delivery model i.e. outsourced/strategic partnership to confirm how this is reflected in the relevant sub Schemes of Delegation.
Total No of Days	**56**	

Health & Care – Richard Harling		
Staffordshire & Stoke on Trent NHS Partnership Trust - Transformation Programme	15	New arrangements for the services provided under the section75 agreement with SSOTP were implemented from 1/4/15. As part of the arrangements a Transformation Programme (TP) was put in place. Given that the options for delivery of services are being reviewed currently, it is important that the TP is on the right trajectory as it is linked to the finances. Internal Audit has been requested to review the robustness of the delivery and governance of the Transformation Plan.
Staffordshire & Stoke on Trent NHS Partnership Trust	20	Going forward the options for delivery of Adult Social Care for Older People (currently provided by SSOTP) are being reviewed and a paper is due to be presented to Cabinet circa June 2016. Until options are appraised and way forward approved Internal Audit work cannot be defined. Therefore it has been agreed that days will be included in the plan and used on a call off arrangement.
Residential and Nursing Care	15	Interim arrangements have been put in place for 2016/17, with new contract arrangements being adopted from 1/4/17. A new commissioning strategy is being developed to focus on pricing needs, demographics, geography and choice. The" one size fits all" approach is being reviewed to determine if different pricing strategies are required between districts, working age adults and older aged adults. The audit will undertake a sense check on the resilience of the strategy in relation to; duty under the Care Act, market sufficiency and how the arrangements will prevent and manage market failure.
Care Act 2014 - Carers	10	Internal Audit reviewed several new areas arising from the implementation of the Care Act 2014, including prisoners and care act stocktake figures during 2015/16. A review of carers will be undertaken in 2016/17.
Multi Agency Safeguarding Hub (MASH) - Governance & Performance Framework.	10	There is a contractual alliance with other partners for the MASH. There are Partnership Agreements/Memo of Understanding between the partner organisations particularly for the Staffordshire Adult Safeguarding Team (SAST). There are various leadership groups both strategic and operational that contribute to the governance structure. Internal Audit will review the governance arrangements and performance management framework for the MASH.
Adult Social Care Reform	10	Adult Social Care reform consists of many areas some of which are included elsewhere in the audit plan i.e. contributions Policy, safeguarding, etc. The reforms are at different stages and cover such areas as the assessment and care partnership, the workforce plan, policy register, contributions policy, resource allocation system, social worker practice changes. Depending on the stage of the project an implementation plan will be in place. Internal Audit will select a sample of projects and review progress on the implementation plans to ensure they are on target and that any issues are identified and lessons learnt are reported appropriately.
Appointeeship working group	5	Attendance at the working group during the year to advise on internal control design.
Better Care Fund	10	The Government's integration agenda between Adult Social Care and Health has expanded into a single fund known as the Better Care Fund operational from 1/4/15. There will be several audits within this area with the scope to be determined but will cover such areas as; - the governance arrangements, - risk management, - financial arrangements including pooled budgets and - performance management including pay for performance.
Total No of Days	95	

ICT – Andy Burns		
Cyber Risks	28	The review will evaluate the following areas: (i) to consider the points raised as lessons learnt from the Lincolnshire incident to ensure that the Council has implemented appropriate control arrangements to mitigate a similar incident occurring. (ii) to evaluate the cyber essentials checklist of critical areas over; removable media controls, incident management (disaster recovery), monitoring arrangements, home and mobile working and education and awareness.
IT Digital Strategy	10	The review will cover the preparation, funding, publication, prioritisation, monitoring and review arrangements in place for the County Council's digital strategy.
Corporate Information Security Compliance (CISP)	15	To conduct a follow up review to ensure that the CISP is fully compliant with the requirements of ISO 27001.
SAP Replacement – Integra System	25	The review will evaluate the following elements: (i) project management controls in place to ensure delivery of the system by the due date. (ii) configuration of application, technical and security controls in place. (iii) configuration of application functional controls for each module to be introduced – this will be in-conjunction with the general internal controls review.
SAP Replacement – HR & Payroll	25	The review will evaluate the following elements: (i) project management controls in place to ensure delivery of the system by the due date. (ii) configuration of application, technical and security controls in place. (iii) configuration of application functional controls for each module to be introduced – this will be in-conjunction with the general internal controls review.
Active Directory	12	Specifically the review will cover internal controls in operation over user access and security arising from the on-going fragmentation of Council Services: (i) re-structuring of the active directory is subject to strict change control which effectively treats legacy issues. (ii) formal user registration, deregistration and internal job transfer arrangements are applied. Users and groups are managed proactively (iii) domain audit settings have been applied. (iv) event logs are appropriately applied, defined and monitored on an on-going basis. (v) domain audit settings have been applied (vi) event logs are appropriately defined and monitored on an ongoing basis. (vii) domain and local administrator rights are applied in accordance with the privileged access policy. (viii) group policy objects are controlled, reviewed and managed effectively. (ix) file and folder permissions are appropriately defined.
Voice over Internet Protocol (VoIP)	10	The review will cover the operation of controls within the following areas: (i) renegotiation of the KCOM contract (ii) management procedures are in place governing the use of the VoIP solution (iii) the VoIP solution complies with all external legislation and policies. (iv) appropriate security measures have been put in place to meet industry standard practices and CESG

		guidance.
		(v) appropriate continuity processes are in place to ensure VoIP system, availability and these processes are communicated to all relevant officers. (vi) appropriate management/ audit trials are in place and the output from which are reviewed on a regular basis. (vii)there are clear procedures for the authorisation of changes made to the VoIP solution and all changes are undertaken by qualified staff only.
Wireless Security	10	Specifically the review will cover controls operating over: (i)wireless access must be in accordance with the wireless model (ii) ensuring that where a network access point is not in use then it is deactivated.
Procurement arrangements for business acquisition of cloud based services	15	The review will specifically cover: (i)completeness of the policy arrangements in place (ii) the adequacy of the overarching strategy for the acquisition and use of hosted systems (iii) appropriate project management has been exercised over those systems already procured including determining the benefits realised from the project itself. (iv) robust arrangements have been put in place for the migration to being a hosted service (v) appropriate and coordinated management of external hosted ICT contracts is being undertaken.
Care Director	20	A major upgrade to the Care Director software is planned for 2016/17. The audit work for the year will cover two specific areas: (i) a detailed follow up review of the report issued in 2015/16 will be performed, to ensure that the recommendations have been implemented as previously agreed. (ii) to ensure that appropriate project management controls are exercise over the proposed system upgrade.
Oracle Database Security	5	To undertake a detailed follow up review of the limited assurance report issued in 2015/16 to ensure that the recommendations have been implemented as previously agreed.
Public Sector Network (PSN)	10	To review the arrangements in place for monitoring the actions taken for those issues identified during the PSN health check and penetration testing exercises.
Total No of Days	185	
Grant Verification Work		
Superfast Broadband for Staffordshire Project	15	The superfast broadband for Staffordshire programme costing circa £20m is coming to an end. However, SCC is set to receive additional funding in 2016/17 of circa £6m. The first programme of works received positive assurance from BDUK in terms of the governance and delivery of the project and the second tranche of monies will be controlled in the same way. The Senior Finance Business Partner has confirmed that Internal Audit verification will be required in Q1 for the superfast broadband programme for the final claim for the first project - £1.5m - May 2016) and therefore time is required in the audit plan to undertake this work. In addition, as the first superfast broadband programme has now been completed, management has requested a review to evaluate the overall programme outcomes and final accounts associated with the programme plus identify any lessons learnt in readiness for the second programme.

Growth Hub Grant	5	The Department for Business, Innovation & Skills (BIS) has awarded Staffordshire County Council new growth hub monies of £205k p.a. for 2016/17 and 2017/18 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 2016/17 for this grant verification exercise (timescale by the 31st March 2017).
Growth Hub Investment to LEP	5	The Department for Business, Innovation & Skills (BIS) awarded Staffordshire County Council a one off grant of £250k for use in 2015/16 for investment in business growth and job creation in the Staffordshire region. Internal Audit is required as part of the grant conditions to verify grant spend for the year and therefore time will be required in 2016/17 for this grant verification exercise (timescale by 31st May 2016).
Local Transport Capital Block Funding (Integrated Transport and Highway Maintenance)	10	£21m was received by SCC in 2015/16 to provide support in financing the capital costs of integrated transport measures and capital highway maintenance schemes. Internal Audit verification of grant expenditure is required in order to comply with the conditions of the funding (due September 2016)
Rural Enterprise Programme	5	Year 1 - To provide advice and guidance on the framework of control to be put in place to account for grant monies and expenditure. In addition to review a sample of grant expenditure transactions incurred to ensure compliance with grant funding conditions. In future years (2 &3) to provide annual assurance to ensure that all money and spend can be accounted for and that it complies with the specific grant conditions.
Building Resilient Families	10	i) To undertake the verification of the claims submitted for the payment by results element of the troubled families grant to ensure that they meet the prescribed government criteria. ii) To provide advice/support on any additional phases of the scheme.
Better Care Fund - Disabled Facilities Grant (DFG)	3	The DFG of £3.8m is channelled through the BCF pool and passported to District Councils. The grant conditions require sign off by the Chief Internal Auditor (CIA). The agreement with the District Councils is that their CIAs will provide a letter of assurance together with a copy of any audit reports, which will be used by the County CIA in order to sign off the grant expenditure.
Better Care Fund - S256 money	10	The County Council has received funding of £16.2 million in 2015/16. This funding has been split with an element being included as of the annual allocation to SSOTP with the remainder being spent on in house schemes that meet the eligibility criteria. The CCGs require assurance from the Council that the funding has been spent in accordance with the relevant terms and conditions.
Local Sustainable Transport Fund	8	On-going audit assurance will be required regarding compliance with funding conditions. SCC received directly £985k in 2015/16 revenue funding for "Access to Jobs, Training & Services and Tamworth". Capital monies for 2015/16 of £5m were received via the Local Growth Fund for Local Sustainable Transport schemes, managed through the SSLEP. The revenue grant conditions require a grant declaration to be signed by the Chief Internal Auditor to confirm that grant conditions have been complied with (due March 2017).
Department for Transport - Bus Subsidy Grant	8	The Department For Transport has awarded SCC £700k in 2015/16 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 is required to be submitted to the DfT by September 2016. Time is therefore required in the audit plan to undertake this grant verification exercise.

Keele & North Staffs Primary Trust - Initial Teacher Training	2	Internal Audit will provide assurance that the funding has been spent in accordance with the relevant terms and conditions of the grant.
Public Protection - Department for Business, Innovation & Skills (BIS) National Trading Standards Board (NTSB) Grant	5	The Department for Business, Innovation and Skills has tasked the NTSB to manage certain sources of funding. SCC has received circa £36k from the NTSB for project work relating to trading standards in 2015/16 which is required to be audited by 30th June 2016 and signed off by the Chief Internal Auditor. Time therefore needs to be included in the audit plan for this grant verification exercise
Total No of Days	**86**	
Cross Cutting Reviews		
Corporate Governance Working Group	10	CIA attendance at the Corporate Governance Working Group covering areas such as Scheme of Delegation/ Gifts & Hospitality/AGS.
Risk Management	10	Time will be required in the Internal Audit plan to update SCC's Corporate Risk Register, Corporate Risk Framework and Risk Management Policy.
Controls Assurance - assurance mapping	30	For a sample of risks contained in the Corporate and Operational Risk Registers, evaluate the internal controls in place and relied upon to mitigate these risks to ensure that they are operating as expected. This work will provide independent assurance over the Council's risk management framework in place.
Management Tasks	135	Including development and management of the Internal Audit Plan, liaison with key senior leaders, External Audit, preparation and reporting to Audit & Standards Committee, management of the External Supplier framework and quality assurance arrangements.
Total No of Days	**185**	
Total Days For SCC Plan	**1259**	

Appendix C - Counter Fraud Plan 2016/17

Area	Number of Days	Completion Date
Strategic Development		
To undertake a review of the County Council's Anti-Fraud, Bribery and Theft Policy to ensure that it meets best practice.		June 2016
To develop and maintain a strategic fraud risk register for the County Council, following which individual departmental/section fraud risk assessments will be undertaken. In addition these will also consider theft related risks to ensure those areas that have been susceptible to theft previously have been identified.		July 2016 & updated March 2017
To develop a detailed fraud work plan for 2016/17 targeting on those areas of greatest risk.		May 2016
To review the work done to date in respect of the Bribery Act (2010) and to ensure that appropriate action has been taken in respect of the previous recommendations made.		September 2016
To report progress in the development of the Counter Fraud arrangements to the Audit & Standards Committee on a regular basis.		December 2016
To continue to link in with the North Staffordshire Fraud Hub on regional anti-fraud campaigns and publicity during 2016/17.		On going
To review the implications of the CIFAS Vulnerable Peoples Services implementation and assess its potential use.		March 2017
To report the appropriate information for inclusion within the Transparency Code declaration.		March 2017
Total Days	**62**	
Development of an Anti-Fraud Culture		
To develop and implement a Fraud, Theft and Money Laundering communications strategy. This will cover the development of intranet/internet sites, workshops and publication of awareness raising materials including the Fraudwatch publication.		Throughout the Year
Continue to monitor calls made to the County Council's Fraud Hotline and take appropriate action and disseminate intelligence received from the National Anti-Fraud Network of Local Authorities.		Throughout the Year
Total Days	**30**	
Prevent and Deter		
To undertake a review of the Gifts and Hospitality Register and the Register of interests. The exercise will include a review of the robustness of the policies, the procedures in place and also test compliance with the requirements. The work will cover both Members and Officers.		By March 2017
To review arrangements for the recruitment of community volunteers.		By March 2017
To evaluate the anti-fraud and corruption arrangements in place within Amey with regarding to the operation of the Infrastructure plus contract.		By March 2017
To carry out a review of the Direct Payments – contribution arrangements including raising awareness of fraud indicators with the staff operating the payments process.		By March 2017

Verification of bank mandate controls including checks on specific controls, discussion with key staff and sample testing of actual changes to bank account details.		By March 2017
Total Days	**36**	
Detection		
To review the purchasing card policy and ensure that for a sample of transactions that the requirements have been complied with.		By March 2017
To review the use of fuel cards and ensure for a sample of transactions that the policy requirements have been complied with.		By March 2017
To review a sample of appointeeship/ deputyship and community account transactions relating to service users to ensure that they are legitimate		By March 2017
Continue to regularly monitor imprest account balances and ascertain reasons for accounts becoming overdrawn. In addition, carry out a small sample of unannounced visits to those establishments where an account has become significantly overdrawn and confirm systems of control.		By March 2017
To carry out targeted testing regarding income clearing accounts to identify delays in banking or non-banking of income that has been cash receipted within the system.		By March 2017
To test a sample of travel claims submitted by Officers and Members for payment to ensure that they are correct and comply with the travel policy.		By March 2017
To undertake a review of the arrangements in place for the operation and control of entertainment licenses for chaperones.		By March 2017
To undertake a follow up review on the Staffordshire Wood Fuel operation to ensure that arrangements are still fit for purpose and adequately protect the Council's interest.		By March 2017
Continue to participate in the NFI data matching exercise including investigating matches arising from the 2016 exercise which will be released in February 2017.		Ongoing
Develop the partnership working arrangements with the Fraud Hub to identify potential matches for investigation.		Ongoing
Total Days	**97**	
Investigation		
Continue to undertake investigative work when issues of concern are identified through routine audit, reported by management or via the whistleblowing processes in place		Throughout the Year
Total Days	**200**	
Management		
Representation at the MCCIAG Fraud Sub group and SCAG working groups		Throughout the Year
Continued liaison with the Director of Finance and Resources and the Director of Strategy, Governance and Change as and when issues arise.		As required
Grand Total (Days)	**425**	

Appendix D – Areas of Non Audit Coverage arising from the Spending Controls Process

Compliance Reviews

The following areas will not be covered in 2016/17 and reliance will be placed on management controls in operation within these establishment areas:

- Maintained Schools – reduction in the number of schools visited by 50%.
- No work will be undertaken in 2016/17 within the following establishments: Libraries, Day Services, Residential Children's Units/Assessment Centres, and Residential Homes for Learning Disabilities, Children's District Offices and Registry Offices.

Systems Reviews

In order to identify those audits which would be deferred into 2017/18 as part of the response to the spending control process, the risk assessment model was reviewed. A decision was taken in conjunction with the Director of Finance & Resources to evaluate those auditable areas that were scored between 60% - 64.9% to determine where they could be deferred into next year.

The following areas were identified.

- Contributions Policy for Adult Social Care
- Staffordshire Leader Programme
- Registration Service – Cash system
- Independent Futures - Fairer Charging Income Streams
- Independent Futures – Off Contract Payments
- Local Members Divisional Highways Programme (DHP) Staffordshire Local Community Fund
- Growing Places Fund
- County Fleet Care
- Local Growth Fund – Economic Regeneration Capital Schemes
- Fixed Assets/Capital Accounting

As per the compliance reviews, management controls will also be relied upon within these system areas.

Ongoing Arrangements

It should be stated that these amendments to the 2016/17 proposed plan are for the current year only. The risk profile of the County Council will be reviewed as part of the 2017/18 audit planning process.

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.