

Audit & Standards Committee

Tuesday 27 February 2024

A meeting of the above Committee will be held at Shire Hall, Market Place, Warwick on Tuesday 27 February 2024, at 6.00pm.

Councillor R Hales (Chair)
Councillor B Gifford (Vice-Chair)

Councillor K Aizlewood
Councillor D Browne
Councillor L Cron
Councillor K Dickson
Councillor R Dickson
Councillor J Falp

Councillor P Phillips
Councillor G Rosu
Councillor N Tangri
Councillor H Yellapragada
Labour Vacancy

Although not members of the Committee, Mr Tomkinson and Ms Pyke, the Council's Independent Persons, and Councillors Marsh and Franklin, the Town and Parish Council Representatives, normally attend.

Agenda

1. Apologies & Substitutes

- (a) to receive apologies for absence from any Councillor who is unable to attend; and
- (b) to receive the name of any Councillor who is to act as a substitute, notice of which has been given to the Chief Executive, together with the name of the Councillor for whom they are acting.

2. Declarations of Interest

Members to declare the existence and nature of interests in items on the agenda in accordance with the adopted Code of Conduct.

Declarations should be disclosed during this item. However, the existence and nature of any interest that subsequently becomes apparent during the course of the meeting must be disclosed immediately. If the interest is not registered, Members must notify the Monitoring Officer of the interest within 28 days.

Members are also reminded of the need to declare predetermination on any matter.

If Members are unsure about whether or not they have an interest, or about its nature, they are strongly advised to seek advice from officers prior to the meeting.

3. Minutes

To confirm the minutes of the meeting held on 9 January 2024 and to note the record of the Budget Review Group meetings on 1 November 2023 and 7 February 2024 (to be appended to the minutes of the Audit & Standards Committee's meeting 27 February 2024).

(To follow)

Part A – Audit Items

4. Statement of Accounts Update 21/22 and 22/23

To receive a verbal update from Finance.

5. Statement of Accounts 23/24 – Introduction to Azets

To receive a verbal update from Finance.

6. Internal Audit Progress Report: Quarter 3 2023/24

To consider a report from Finance.

(Pages 1 to 40)

7. Strategic Internal Audit Plan 2024-27 and Internal Audit Charter 2024-25

To consider a report from Finance.

(Pages 1 to 34)

Part B – Other Items

8. Warwick District Council Election Scale of Fees

To consider a report from Governance.

(Pages 1 to 3)

9. Audit & Standards Committee Work Programme

To consider a report from Governance.

(Pages 1 to 6)

10. Public and Press

To consider resolving that under Section 100A of the Local Government Act 1972 that the public and press be excluded from the meeting for the following items by reason of the likely disclosure of exempt information within the paragraphs of Schedule 12A of the Local Government Act 1972, following the Local Government (Access to Information) (Variation) Order 2006, as set out below.

Item Number	Paragraph Number	Reason
11	3	Information relating to the financial or business affairs of any particular person (including the authority holding that information)

11. Briefing on ICT audits

To receive a verbal briefing from the Head of Customer & Digital Services and Internal Audit.

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For enquiries about specific reports, please contact the officers named in the reports. You can e-mail the members of the Committee at auditstandards@warwickdc.gov.uk

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Agenda Item No 6
Audit and Standards Committee
27 February 2024

Title: Internal Audit Progress Report: Qtr. 3 2023/24
Lead Officer: Richard Barr
Portfolio Holder: Councillor Chilvers
Wards of the District directly affected: None directly impacted

Approvals required	Date	Name
Portfolio Holder	15/02/24	Councillor Chilvers
Finance	08/02/24	Andrew Rollins
Legal Services	Not applicable	
Chief Executive	08/02/24	Chris Elliott
Director of Climate Change	Not applicable	
Head of Service(s)	8/02/24	Andrew Rollins
Section 151 Officer	08/02/24	Andrew Rollins
Monitoring Officer	08/02/24	Graham Leach
Senior Leadership Team	08/02/24	Various
Final decision by this Committee or rec to another Cttee / Council?	Yes/ No – Final Decision by this Committee. Recommendation to: Cabinet / Council Committee	
Contrary to Policy / Budget framework?	No/Yes	
Does this report contain exempt info/Confidential? If so, which paragraph(s)?	No/Yes, Paragraphs:	
Does this report relate to a key decision (referred to in the Cabinet Forward Plan)?	No/Yes, Forward Plan item – scheduled for (date)	
Accessibility Checked?	Yes/No	

Summary

The Report advises on progress in achieving the Internal Audit Plan 2023/24, summarises the audit work completed in the third quarter and provides assurance that action has been taken by managers in respect of the issues raised by Internal Audit.

Recommendations

- 1 That the report, including its appendices, be noted and, where appropriate, approved. Specifically:
 - 1.1 That Appendix 1, detailing the performance of Internal Audit in completing the Audit Plan, be considered. (Para. 4.1 of this report)
 - 1.2 That Appendix 2, setting out the action plan accompanying the Internal Audit report issued in the quarter, be reviewed. (Para. 5.3)
 - 1.3 That Appendix 3, recording the state of implementation of recommendations issued in previous quarters, be reviewed. (Para. 6.2)
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1 Reason for the Recommendations

- 1.1 Members have responsibility for corporate governance, of which internal audit forms a key part.

2 Background/Information

- 2.1 The Audit and Standards Committee is operating, in effect, as an audit committee in regard to receiving and acting upon this report. Guidance on the role and responsibilities of audit committees is available from a number of sources including that of CIPFA and the Chartered Institute of Internal Auditors.
- 2.2 Essentially, the purpose of an audit committee is:
 - To provide independent assurance of the associated control environment.
 - To provide independent scrutiny of the authority's financial and non-financial performance to the extent that it affects the authority's exposure to risk and weakens the control environment.
- 2.3 To help fulfil these responsibilities, audit committees should review summary internal audit reports and the main issues arising and seek assurance that action has been taken where necessary.
- 2.4 The following sections provide information to satisfy these requirements.

3 Assurance

- 3.1 Management is responsible for the system of internal control and should set in place policies and procedures to help ensure that the system is functioning correctly. On behalf of the Authority, Internal Audit review, appraise and report on the efficiency, effectiveness, and economy of financial and other management controls.

- 3.2 Each audit report gives an overall opinion on the level of assurance provided by the controls within the area audited. The assurance bands are shown below:

Assurance Levels

Level of Assurance	Definition
Substantial Assurance	There is a sound system of control in place and compliance with the key controls.
Moderate Assurance	Whilst the system of control is broadly satisfactory, some controls are weak or non-existent and there is non-compliance with several controls.
Limited Assurance	The system of control is generally weak and there is non-compliance with the controls that do exist.

4 Progress Against Plan

- 4.1 At the start of each year an Audit Plan is approved that sets out the audit assignments to be undertaken. A detailed analysis of progress to date in completing the Audit Plan for 2023/24 is set out as Appendix 1.
- 4.2 Two of the three ICT audits that were carried forward from 2022/23 were completed during the previous quarter. A briefing on these will be provided at the committee meeting by the Head of Customer & Digital Services and by Internal Audit.

5 Internal Audit Reviews Completed in the Quarter and Management Responses to Recommendations

- 5.1 Ten audits were completed in the third quarter of 2023/24.
- 5.2 The Internal Audit reports arising from the completed reviews are available for viewing on the online agenda for the meeting.
- 5.3 The action plans accompanying these reports are set out for separate review as Appendix 2. This appendix details the recommendations arising together with the management responses, including target implementation dates.
- 5.4 As can be seen in the Appendix, responses to recommendations contained in reports that have been issued in the quarter have been received in all cases and none is outstanding.

6 Implementation of Recommendations Issued Previously

- 6.1 All recommendations are followed up once the agreed implementation date has passed. Officers are able to provide an update as soon as they have completed the agreed action, as opposed to waiting to be chased for a response, although the vast majority still have to be chased. The process has recently changed, with automated emails being sent on a weekly basis once the implementation date (or the agreed extension date) has passed until a response has been provided.
- 6.2 The state of implementation for all relevant recommendations is set out in Appendix 3. At the time of writing, there is **one** recommendation where we are

still awaiting a response on the state of implementation of the recommendation – highlighted on the appendix in yellow for easy identification. This recommendation relates to the audit of **Planning Policy**.

- 6.3 It should also be noted that where officers have not completed the recommendation in line with the original target date, they are now being asked for a new date by which the agreed action will be completed. If this is not met, this will be flagged separately in future reports to Audit and Standards Committee (with, as per usual protocol, the option of Members asking the officers to attend to explain the lack of progress).
- 6.4 Revised target dates have been provided for **twenty** recommendations relating to the audits of **Bereavement Services, Housing Investment and Maintenance Programmes, Allocations, Nominations and Lettings, Banking Arrangements, Grounds Maintenance, Change Management (five recommendations), Corporate Health and Safety, Microsoft 365, Health and Safety Compliance of Council Buildings, CIVICA APP Application, VAT Accounting, Treasury Management, Cloud Applications and Hosting Contracts (three recommendations), and Emergency Planning and Business Continuity Management**. The target date in relation to the recommendations from the audits of **Housing Investment and Maintenance Programmes, Allocations, Nominations and Lettings, Microsoft 365, Health and Safety Compliance of Council Buildings, Treasury Management, and Emergency Planning and Business Continuity Management** had been extended previously.
- 6.5 The updated date provided in relation to the **Housing Investment and Maintenance Programmes** recommendation was within this same reporting period. It has been confirmed that this action has now been completed.
- 6.6 Similarly, the updated date provided in relation to the **Allocations, Nominations and Lettings** recommendation was within this same reporting period. However, due to ongoing issues with access to the system, the target date has now been further extended. A different member of staff has now taken responsibility for completing this action and has set an appropriate timescale to ensure that this can be completed.
- 6.7 Some work has been undertaken with regards to completing the action in respect of the **Microsoft 365** audit. However, further work is required for which there is currently a lack of resource due to working on the office move and other workstreams.
- 6.8 The completion of the **Health and Safety Compliance of Council Buildings** action has been affected by the regulatory compliance review undertaken. The date has been revised to be brought in line with the actions identified within that report.
- 6.9 The action in relation to **Treasury Management** is now timed to fit in line with the reporting of the Annual Treasury Management Strategy Statement. This is going to the March 2024 meetings of Cabinet and Council.
- 6.10 The completion of the **Emergency Planning and Business Continuity Management** action has been delayed due to the absence of the relevant responsible officer.

7 Review

- 7.1 Members are reminded that they can see any files produced by Internal Audit that may help to confirm the level of internal control of a service, function or activity that has been audited or that help to verify the performance of Internal Audit.

8 Alternative Options

- 8.1 The report is not based on 'project appraisal' so this section is not applicable.

9 Legal Implications

- 9.1 Not applicable.

10 Financial Implications

- 10.1 Not applicable.

11 Corporate Strategy

- 11.1 Warwick District Council has adopted a Corporate Strategy that sets three strategic aims for the organisation – see below. Each proposed decision should set out how the report contributes to the delivery of these strategic aims. If it does not contribute to these aims or has a negative effect on them the report should explain why that is the case.

- Delivering valued, sustainable services.
- Low cost, low carbon energy across the district.
- Creating vibrant, safe and healthy communities of the future.

- 11.2 Internal Audit contributes to the delivery of these strategic aims as part of an assurance framework. This ensures that the activities necessary to deliver these aims are reviewed and, where appropriate, improved.

12 Environmental/Climate Change Implications

- 12.1 An effective internal audit function can assist the Council achieve its environmental and climate emergency objectives.

13 Analysis of the Effects on Equality

- 13.1 An effective internal audit function can help the Council achieve its equality obligations.

14 Data Protection

- 14.1 An effective internal audit function can help the Council achieve its data protection objectives.

15 Health and Wellbeing

- 15.1 An effective internal audit function can help the Council achieve its health and wellbeing objectives.

16 Risk Assessment

16.1 The whole report is about risks and the risk environment. Clearly there are governance-related risks associated with weak internal control, risk management and governance processes.

17 Consultation

17.1 Please refer to 'header page' of this report.

Background papers:

All Papers referred to in this report are published documents.

Supporting documents:

Internal Audit Plan

Internal Audit Reports.

Internal Audit Progress 2023/24: Quarter 3**Analysis of Performance****Time Spent: Audit Plan – Planned Vs Actual**

ACTIVITY	ANNUAL ALLOCATION (DAYS)	PROFILE ALLOCATION (DAYS)	ACTUAL TO DATE (DAYS)	VARIATION (DAYS)
<u>Planned Audit Work</u>	340.0	255.0	238.7	+16.3
<u>Other Time</u>				
Sundry audit advice	15.0	11.2	7.9	+3.3
Contingency audit work	20.0	15.0	0.5	+14.5
Contingency non-audit work	10.0	7.5	4.5	+3.0
Other work	15.0	11.2	7.0	+4.2
Principal Internal Auditor non-audit work (incl. NFI)	75.0	56.3	58.1	-1.8
Non-chargeable activities	157.0	117.8	154.3	-36.5
Leave and other absences	148.0	111.0	111.2	-0.2
<i>Total Other Time</i>	440.0	330.0	343.5	-13.5
<i>Total Time</i>	780.0	585.0	582.2	+2.8

Time spent: Assignments Completed – Planned Time Vs Actual Time

AUDIT ASSIGNMENT	PLAN (DAYS)	TIME TAKEN (DAYS)	UNDER (+) / OVER (-)
Cloud Applications and Hosting Contracts	Outsourced		
GIS and NLPG	8.0	10.2	-2.2
Council Tax	10.0	12.8	-2.8
Management of Contracts	12.0	12.3	-0.3
Local Elections	10.0	10.2	-0.2
Grounds Maintenance	10.0	9.2	+0.8
Void Management	10.0	11.5	-1.5
Human Resources Management	7.0	5.7	-1.3
Conservation and Design	7.0	6.3	+0.7
Economic Development	10.0	10.0	0.0

Explanation for variances greater than 2 days (unless within 20%):

GIS and NLPG: Insufficient time allocated for audit due to topic being new.

Council Tax: Insufficient allocation of time in relation to scope of audit.

Completion of Audit Plan: Target Vs Actual

NO. OF AUDITS PER AUDIT PLAN	PROFILED TARGET COMPLETION		ACTUAL NO. COMPLETED TO DATE		VARIATION	
	%	NO.	NO.	%	NO.	%
40	55.0	22	21*	52.5	-3	-4.5

*Does not include the two 2022/23 ICT reports that have been completed during the current financial year.

**Summary of Recommendations and Management Responses from Internal Audit Reports
issued Quarter 3, 2023/24**

Report Reference	Recommendation	Risk Rating¹	Responsible Officer	Management Response and Target Implementation Date (TID)
Cloud Applications and Hosting Contracts – 24 October 2023				
4.2.2	Procurement and ICT should agree on a process that allows all delivery options for new software solutions to be considered and fully evaluated.	Medium	Head of Customer and Digital Services / Strategic Procurement and Creditors Manager	ICT will work with the Procurement team to agree an appropriate process and ensure this is embedded within future projects for all software solutions. This can be integrated with work toward recommendation 4.4.1. TID: 29/12/23

¹ Risk Ratings are defined as follows:

- High: Issue of significant importance requiring urgent attention.
- Medium: Issue of moderate importance requiring prompt attention.
- Low: Issue of minor importance requiring attention.

Report Reference	Recommendation	Risk Rating¹	Responsible Officer	Management Response and Target Implementation Date (TID)
4.3.2	Documented procedures should be developed to support the Cloud Service Assessment Framework.	Low	Head of Customer and Digital Services / Customer and Digital Services (ICT) Cyber Group	The CSAF as recognised in the audit is a relatively new document that has been introduced with the support of colleagues from Procurement. ICT will develop this further to establish formal procedures for evaluation and sign off, ensuring that all appropriate stakeholders are consulted. TID: 29/12/23
4.3.2	A cloud security assessment should be integrated into the MMR and a shorter assessment should be developed for smaller cloud applications.	Medium	Head of Customer and Digital Services / Customer and Digital Services (ICT) Cyber Group / Strategic Procurement and Creditors Manager	A lighter version of the CSAF will be prepared for smaller applications as recommended. In addition, a tailored version will be produced for inclusion with MMR documents. TID: 29/12/23

Report Reference	Recommendation	Risk Rating¹	Responsible Officer	Management Response and Target Implementation Date (TID)
4.4.1	A formal ICT procurement policy, that includes cloud applications, should be documented and approved.	Medium	Head of Customer and Digital Services / Strategic Procurement and Creditors Manager	ICT will work with Procurement to design an appropriate process and policy that ensures due diligence is carried out and that ICT are actively involved in the approval of solution procurements. Assistance will be required from the Senior Leadership Team to embed the new policy within their service areas. TID: 31/01/24
Geographic Information Systems (GIS) and National Land and Property Gazetteer (NLPG) – 18 October 2023				
4.3.2	Sample checking of data plotted by ICT staff should be undertaken by another member of the GIS team.	Low	Corporate GIS Manager	Increased checking of data to be undertaken; no formal software currently available to monitor data accuracy of inputting. TID: December 2023
4.4.2	All appropriate proposed names should be added to the approved street names list.	Low	Corporate GIS Manager	An additional list of "Inappropriate Street Names" will be incorporated into service. TID: December 2023
4.5.3	The external overlay list should be completed with all relevant details prior to the new system being implemented, with information also recorded as to who will be responsible for obtaining the updates for each set of data.	Medium	Corporate GIS Manager and Systems and Business Improvement Officer	A meeting will be held to assign the responsibilities for updating the external overlay list, with the work to be completed in time for the new GIS to be implemented. TID: April 2024

Report Reference	Recommendation	Risk Rating ¹	Responsible Officer	Management Response and Target Implementation Date (TID)
Council Tax – 19 December 2023				
No recommendations arising on this occasion.				
Management of Contracts – 21 November 2023				
4.2.2	Service area managers should be reinforcing the importance of ensuring that contract documentation is retained and stored appropriately by contract owners.	Low	Head of Finance	The Senior Leadership Team will be reminded of the importance of retaining and storing documentation appropriately, and within the Finance System where practically possible. We will also look at how we can share a reminder through other mechanisms with contract owners, such as meta-compliance and Managers Forum. TID: SLT Dec 2023 / Managers Forum March 2024

Report Reference	Recommendation	Risk Rating¹	Responsible Officer	Management Response and Target Implementation Date (TID)
4.5.2	To ensure procurement is completed legally and fairly, it should be mandatory for those involved in letting the contracts, contract owners and administrators to attend relevant training.	Medium	Strategic Procurement and Creditors Manager	Members were equally concerned by the percentage of contracts awarded by exemption (25%). The Procurement Champions are keen on investigating why the number of exemptions are so high. There is a procurement training review currently being completed with an aim to understand the impact of the current procurement training. West Midlands Employers have been appointed to facilitate four focus groups to assist with the review, with an aim to launch a new training programme in 2024. TID: New training programme to be developed and begun to be rolled out by end of April 2024
Local Elections – 21 November 2023				
4.4.4	To ensure that the costs are in line with contracted amounts, and to promote successful monitoring of budgets and spending, purchase orders should be registered on contract when there is a contract in place.	Low	Electoral Services Manager	The contract will be identified on any supporting payment requests / PO's and officers will be reminded to link spending to the appropriate contract when there is one in place. TID: Completed.

Report Reference	Recommendation	Risk Rating¹	Responsible Officer	Management Response and Target Implementation Date (TID)
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Grounds Maintenance – 12 October 2023

4.2.1	The contractor should be reminded of their contractual obligation to provide a statement of annual account to the Council at the beginning of each financial year.	Medium	Neighbourhood Services Manager	Agreed to implement. Will be discussed at next managers meeting with IDVERDE. TID: End of October 2023.
4.4.1	The contractor should be reminded to record the weekly inspections for posts and pitches and pass these to the COPO.	Low	Contract Operations and Performance Officer	A reminder email will be sent to IDVERDE. TID: Completed 6 September 2023.
4.4.3	Officers should be reminded to respond to complaints in a timely manner.	Low	Contract Operations and Performance Officer	A reminder email will be sent to Area Contract Officers. TID: Completed 6 September 2023.
	Rectification notice numbers should be included on the Default Notice spreadsheet in order for notices to be matched and located quickly.	Low	Contract Operations and Performance Officer	A reminder email will be sent to Area Contract Officers. TID: Completed 6 September 2023.

Report Reference	Recommendation	Risk Rating¹	Responsible Officer	Management Response and Target Implementation Date (TID)
	Staff should be reminded to check that once default notice charges are received, the relevant ledger codes are checked to ensure amounts are accurate and that all relevant notices are uploaded accordingly.	Low	Contract Operations and Performance Officer	A reminder email will be sent to the Data and Performance Officer. TID: Completed 6 September 2023.

Void Management – 22 November 2023

4.3.1	To minimise the potential for fraud, the procedure relating to the termination of tenancies should sit with the Housing Officers as opposed to the Housing Allocations Officers.	Low	Landlord Services Manager; Landlord Operations Manager; Housing Allocations Officer.	Agreed. Landlord Operations team to speak with the Allocations team and create a formal procedure. TID: Spring 2024.
4.3.3	Staff should be reminded to upload all evidence to the DMS.	Low	Contractor Administrator	Agreed. TID: End of November 2023.

Report Reference	Recommendation	Risk Rating¹	Responsible Officer	Management Response and Target Implementation Date (TID)
4.3.4	Staff should be reminded to take arrears action in cases where damage recharges have not been paid.	Medium	Landlord Services Manager	Agreed. The Landlord Services Manager to speak to the Purchasing and Payments, Business Administration, and Income Management teams to draw up a procedure outlining the stages for pursuing arrears, including County Court Orders. TID: Summer 2024.
	In line with the abandonment procedure, staff should be reminded to speak to neighbours and next of kin where possible, to gather information regarding tenant whereabouts.	Low	Landlord Operations Manager	Agreed - to be brought up in next team meeting. TID: End of November 2023.
	Staff should be reminded to issue seven-day letters to all abandoned properties.	Low	Landlord Operations Manager	Agreed - to be brought up in next team meeting TID: End of November 2023.
4.4.2	Performance relating to void properties needs to be regularly discussed with the Compliance team.	Low	Compliance Manager / Landlord Services Manager / Housing Needs Manager	Agreed. TID: March 2024.

Report Reference	Recommendation	Risk Rating¹	Responsible Officer	Management Response and Target Implementation Date (TID)
4.5.1	A procedure needs to be drawn up to ensure that properties which remain empty after contractor work has completed, are regularly inspected. This is to ensure compliance with insurance requirements and prevent legionella.	Low	Compliance Manager / Landlord Services Manager / Landlord Operations Manager	Agreed. TID: Summer 2024.
	An illegal occupation procedure should be compiled.	Low	Compliance Manager and Senior Housing Advice and Allocations Manager.	Agreed. TID: April 2024.
4.5.3	Staff should be chasing unpaid costs as well as making sure that recharges have been charged to the correct individual.	Medium	Landlord Services Manager.	Agreed. TID: Summer 2024.
4.6.1	The Assets service risk assessment regarding visits and inspections should be updated.	Low	Compliance Manager	Agreed to review with the Health & Safety and Premises Manager. TID: Spring 2024.
Human Resources Management – 23 November 2023				
4.3.1	Staff should be reminded to include policy change dates on the policies uploaded to the Intranet.	Low	Head of People & Communications	Agreed. Staff to be reminded at next team meeting. TID: Completed October 2023.

Report Reference	Recommendation	Risk Rating ¹	Responsible Officer	Management Response and Target Implementation Date (TID)
Conservation and Design – 1 December 2023				
4.3.2	It should be ensured that document are uploaded to the portal, where appropriate, to provide and audit trail showing that the Conservation team have been consulted with and had the opportunity to provide comments.	Low	Development Manager	The Business Managers will be asked to remind their officers to ensure all relevant documents are uploaded as part of the planning application. This will ensure responses from the Conservation team are logged appropriately with relevant cases.
Economic Development – 23 October 2023				
No recommendations arising on this occasion.				

Item 6 Appendix 3

Current Implementation Position for Recommendations Due for Completion by End of Quarter 3 2023/24

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
Bereavement Services (2022/23 Audit)				

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
Mandatory training should be given to all staff, as outlined in the training matrix.	Timescales for this will vary depending on the individual needs of the member of staff and the availability of courses or internal facilitator.	31 October 2023	Yes – revised to March 2024.	<p>Two colleagues required cremator training. One passed the course on 17 September 2023. The second colleague will start the training in the new year with completion anticipated by end of March 2024. It would not have been possible to complete the cremator training for both colleagues by the original deadline. (BSAM)</p> <p>As at 08/11/23, 80% of all bereavement staff are qualified. To maintain robust service provision under "business as usual" conditions, including holiday and sickness cover, 30% is adequate.</p> <p>Qualifications are included as essential criteria in job descriptions and on the training matrix, timescales to achieve qualification are dependent upon normal job role. Jobs are career graded with this qualification representing a grade boundary milestone. (BSDM)</p>
Electoral Registration (2022/23 Audit)				
The price charged to the credit reference agencies should be reviewed to ensure that it still	This can be reviewed during the next electoral canvass.	October 2023	Not applicable.	Recommendation completed - fees charged are based on the Electoral Commission fees and guidance.

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
meets the costs of providing the copies of the register.				
Housing Investment & Maintenance Programmes (2021/22 Audit)				
<p>A service-specific risk register for Asset Management should be created at the earliest opportunity.</p>	<p>Original: Being developed alongside SDC Property Team.</p> <p>Update – August 2022: Following the ending of the merger discussions with SDC this now reverts to an Assets issue although with the addition of Bereavement Services and internal health and safety and proposals to create a wider service with former Neighbourhood Services this is now a wider piece of work and will be completed by end 2022.</p> <p>Update – January 2023: The Premises Manager is now working on an update to cover the newly formed Neighbourhood and Assets' service area. This is due to be completed by the end of March 2023.</p> <p>Update – May 2023: Needs to be as part of new service planning framework and across Neighbourhood and Assets. The task</p>	<p>October 2023 (Previous target dates of April and December 2022 and, March 2023)</p>	<p>Yes – but within this same reporting period.</p>	<p>Initial Response – October 2023: The results of the Pennington's report need to be reflected in the register, so an extra month will be needed to complete the action.</p> <p>Updated Response: A risk register, covering the Neighbourhood and Assets Service Area has now been completed.</p>

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
	<p>was allocated to a member of staff who has now left.</p> <p>This will become the responsibility of the new Health and Safety and Premises Manager being recruited who will lead across the service.</p>			
Allocations, Nominations and Lettings (2022/23 Audit)				
<p>The Housing Needs Risk Assessment should be updated.</p>	<p>Original: Agreed.</p> <p>Updates – August 2023: There have been discussions regarding the need for separate risk assessments for the different types of housing visits, with the decision taken that there only needs to be one. There is a Landlord Services risk assessment that is still within the review period, although this still makes reference to visits during COVID so needs to be updated accordingly. However, the reviewing officer is currently unavailable so this has been left with her line manager (Landlord Operations Manager) to follow up.</p> <p>Subsequent discussion with the Landlord Operations Manager confirmed that he had now been assigned as the reviewer for the</p>	<p>October 2023 (Previous target date of April 2023)</p>	<p>Yes – revised to March 2024.</p>	<p>The risk assessment that was previously in place related to visits during COVID and is no longer applicable. Another risk assessment in place for visits performed by a different Housing team (Lifeline) will either be adapted to make it applicable for all Housing staff performing visits (following discussion with the member of staff ‘responsible’ for this assessment) or a new one will be drawn up for the relevant Housing officers.</p>

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
	<p>relevant risk but did not have the relevant access to AssessNet to enable him to update the assessment. This was to be flagged with the Health and Safety and Premises Manager.</p> <p>Update – November 2023: The Landlord Operations Manager and the Housing Needs Manager have sought access to AssessNet and have also requested training via the Health & Safety and Premises Manager so that the Risk Assessment can be reviewed and updated.</p> <p>They are awaiting a response from The Health & Safety and Premises Manager so it's difficult to advise of a new target date. However, it is appreciated that this has been outstanding for a while and the Housing Needs Manager is keen to complete this action as quickly as possible. He is hopeful to be able to complete by end of the month but I am reliant on access and training to be provided.</p>			
Banking Arrangements				

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
<p>The risk register should be reviewed to ensure the information is up to date and that the controls and mitigations in place relate to the risk identified.</p>	<p>This is on the risk register with a low likelihood but high potential impact. The CiA system is Cloud-based, and while reliable to date, could be subject to an extended loss of internet and web connections, which could also affect the web-based bank system, with a consequent period that suppliers could not be paid. The risk register will be reviewed in October and then frequently on a quarterly basis to ensure risks and mitigations are relevant.</p>	<p>October 2023.</p>	<p>Yes – revised to March 2024.</p>	<p>Due to the ongoing external audit and other workload pressures this review hasn't taken place and will have to be deferred until the consideration of the 2024/25 Annual Treasury Management Strategy Statement report to Council, to be approved by 31 March 2024.</p>
<p>The additional resource requirements should be considered as part of the procurement exercise.</p>	<p>The Council invested a considerable staff resource in setting up the bank interface with the current bank provider. All this work would have to be repeated if there was to be the change in bank provider, which is a major project due to the importance of this interface. Also, the Accountancy team does not have capacity to undertake the tender exercise to obtain banking quotes, requiring external resources. This is to be discussed with the Procurement Team soon to discuss options.</p>	<p>October 2023.</p>	<p>Not applicable.</p>	<p>Following a meeting with Procurement it has been agreed to meet with HSBC in January to discuss a 2-year extension to the banking contract to February 2027, to enable Crown Commercial Services to complete work on a new banking framework, which the Council may be able to use once ready.</p>

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
Ethical procurement aspects should be considered in the risk register.	The Council's investment counter-party criteria identifies countries that the Council is happy to accept, and the Council's bank provider would be a UK-based subsidiary or company. The risk register will be reviewed in October and then on a quarterly basis.	October 2023.	Yes – revised to March 2024.	Due to the ongoing external audit and other workload pressures this review hasn't taken place and will have to be deferred until the consideration of the 2024/25 Annual Treasury Management Strategy Statement report to Council, to be approved by 31 March 2024.
Grounds Maintenance				
The contractor should be reminded of their contractual obligation to provide a statement of annual account to the Council at the beginning of each financial year.	Agreed to implement. Will be discussed at next managers meeting with IDVERDE.	End of October 2023.	Yes – revised to January 2024.	Not yet raised. This will be discussed in the Partnership meeting in the new year.
Change Management (2022/23 Audit)				
The Council should ensure that every change request is recorded with the NetSupport ServiceDesk system, regardless of its source (including changes related to cloud-hosted systems) and priority / category.	Agreed – this will be addressed as part of reviewing the Change Management Process.	3 November 2023	Not applicable.	Whilst the formal revisions to the change management policy have not been made, all changes are now being recorded within the Council's service desk software. This recommendation can be marked as completed.

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
<p>The Change Management Policy should be reviewed as soon as possible and at regular intervals thereafter.</p>	<p>The Change Management policy does require a review as it was last looked at when we were merging. We will review the policy in context of best practice and bring this back to SLT for approval.</p>	<p>3 November 2023</p>	<p>Yes – revised to February 2024.</p>	<p>Updates to the Change Management Policy have not been completed yet due to resourcing limitations within Customer and Digital Services. However, work toward a revised Change Control process is underway and will be completed shortly.</p>
<p>The Council should implement a formal Change Advisory Board, ensuring that it has an agreed Terms of Reference, representation from across all Council service areas and documented roles and responsibilities. The CAB meetings should be held on a regular basis ideally (for example, quarterly), but at least on an extraordinary basis depending on amount of change backlogs.</p>	<p>A fully dedicated change advisory board may not be possible for the organisation, purely down to the amount of time and resource that would be needed. However, there is a need for greater accountability and visibility of change management processes, particularly for higher profile changes which hold greater risk. As such, the functions of a CAB could be integrated with a reformed ICT Steering Group.</p>	<p>3 November 2023</p>	<p>Yes – revised to February 2024.</p>	<p>Work towards implementing a change advisory board has not been completed yet due to resourcing limitations within Customer and Digital Services. However, work is progressing and will be completed imminently.</p>
<p>The Council should implement a process whereby improved change request monitoring reporting is designed and implemented. These might include (but not be limited to) the following:</p> <ul style="list-style-type: none"> • Aging of change requests broken down into regressive 	<p>Agreed – this will be addressed as part of reviewing the Change Management Process.</p>	<p>3 November 2023</p>	<p>Yes – revised to February 2024.</p>	<p>Updates to the Change Management Policy have not been completed yet due to resourcing limitations within Customer and Digital Services. However, work is progressing and a revised change reporting process will be completed.</p>

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
<p>time periods, to detect change records that have exceeded specific KPIs in this respect.</p> <ul style="list-style-type: none"> • New changes for specific time periods. • Resource time allocations to changes, to detect allocation overruns where changes are more challenging to implement. • Change request age (the time between the initial record being raised to the request being closed). • Changes awaiting approval. <p>All these examples will require agreed KPIs or other suitable metrics for them to be adding value to the service.</p>				
<p>The Council should update the email template used (to have the business authorise the next steps in the change cycle) to include an explicit option for having the service area confirm that their business process documentation has been updated as required and that relevant training on the new processes has been delivered.</p>	<p>Agreed – this will be addressed as part of reviewing the Change Management Process.</p>	<p>3 November 2023</p>	<p>Yes – revised to February 2024.</p>	<p>This was agreed to be updated as part of the review for the change management process. Unfortunately this review has not been completed yet due to other pressures within the service. It will be completed as soon as possible.</p>

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
<p>The Council should document an appropriate data retention policy covering the data processed by the system. Alternatively, a Data Protection Impact Assessment should be undertaken on ServiceDesk to analyse the potential data processing risks associated with the system.</p>	<p>Most of the information retained within Change Control records does not detail individuals – other than the details required to process changes, such as an authorising managers name and email. As such, the privacy impact of our data retention is minimal. However, it is appropriate that information is not kept in perpetuity, particularly when systems are decommissioned and never reused. This will be addressed as part of reviewing the Change Management Process.</p>	<p>3 November 2023</p>	<p>Yes – revised to February 2024.</p>	<p>Updates to the Change Management Policy have not been completed yet due to resourcing limitations within Customer and Digital Services. However, work is progressing and a DPIA for the Change Control process will be completed.</p>
<p>Human Resources Management</p>				
<p>Staff should be reminded to include policy change dates on the policies uploaded to the Intranet.</p>	<p>Agreed. Staff to be reminded at next team meeting.</p>	<p>Completed at the time of the final report being issued.</p>		
<p>CIVICA APP Application (2022/23 Audit)</p>				
<p>An appropriate change authorisation process should be followed and adopted in all cases.</p>	<p>Following a more general audit of change management processes, change management as a whole is being looked into by ICT. This will include provisions for changes made within applications, methods of recording and authorisation processes.</p>	<p>3 November 2023</p>	<p>Not applicable.</p>	<p>A new change log has been created for CIVICA APP for admins to update and log all changes made. This has been stored and saved in the Systems Team folder.</p>

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	<p>It would be recommended that a common change management process is adopted rather than each service area creating its own approach, with the level of information recorded depending on the impact that the change being undertaken could have. This will be fed into other departments once the policy is updated and approved.</p>			
<p>The Information Governance Manager should be contacted to discuss whether there is a need for a specific DPIA for the CIVICA APP system or whether the departmental record is sufficient.</p>	<p>A discussion will be held with the Information Governance Manager as suggested.</p>	<p>December 2023.</p>	<p>Yes – revised to January 2024.</p>	<p>The Information Governance Manager (IGM) was contacted to discuss this further and a meeting was held to create the DPIA for CIVICA APP. A draft DPIA was created and circulated for comments from the Head of Service, other Team Leaders and users of the system. These comments were due to be reviewed and added to the DPIA, however the IGM left, so handover notes were written to ensure that the new IGM discussed the issue with the Systems and Service Support Team Leader (SSSTL) to finalise the DPIA. The appointment of the new IGM was awaited for this to be discussed, although this may be doable with the interim manager.</p>

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				The SSSTL advised that, as the DPIA is nearly complete, he didn't anticipate the completion taking long, so suggested that the target date be revised to the end of January.
<p>The current password controls for the system should be reviewed and updated in line with the Council's policy as far as is possible. The password history (reuse limit) should also be increased (ideally to 22 or more.)</p> <p>Alternatively, the feasibility of linking the application to Active Directory via a Single Sign On process could be reviewed. Doing so will remove the need to set a local password policy within the application as this will be superseded by the Active Directory user login and related password policy.</p>	<p>The password settings will be reviewed in line with the requirements of the new policy once adopted.</p> <p>Application Support staff have checked CIVICA with regards to Single Sign On with APP and have confirmed that it's not possible with the current version used.</p> <p>This 'capability' is something that will be considered as part of the specification for the replacement system.</p>	December 2023.	Not applicable.	The password history (reuse limit) has now been increased to 22.
Business processes related to the management of the interfaces with the CIVICA APP application should be formally documented with regular	When renewing the CIVICA contract, it has been agreed with the Community Safety and Civil Contingencies Manager that a review and progress report of the APP should be done every six months -	December 2023.	Not applicable.	A review meeting was held in December, with meetings set for every six months (whilst the system is still in use) between the SSSTL and the Community Safety and Civil Contingencies Manager.

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
reviews being scheduled once they are in place.	the first of which should fall in December.			The SSSTL advised that the documentation includes a look at user numbers, system issues, system output, issues and resolutions (e.g. how, why etc.) and targets, along with a link to the new change management log.
Local Elections				
To ensure that the costs are in line with contracted amounts, and to promote successful monitoring of budgets and spending, purchase orders should be registered on contract when there is a contract in place.	The contract will be identified on any supporting payment requests / PO's and officers will be reminded to link spending to the appropriate contract when there is one in place.	Completed at the time of the final report being issued.		
Void Management				
Staff should be reminded to upload all evidence to the DMS.	Agreed.	End of November 2023	No response received.	This is being done.
In line with the abandonment procedure, staff should be reminded to speak to neighbours and next of kin where possible, to gather information regarding tenant whereabouts.	Agreed - to be brought up in next team meeting.	End of November 2023	Not applicable.	Team briefed to speak to neighbours, next of kin etc. about tenants whereabouts in cases of suspected abandonment.

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
Staff should be reminded to issue seven-day letters to all abandoned properties.	Agreed - to be brought up in next team meeting.	End of November 2023	Not applicable.	Team briefed to remind them of the need to ensure seven-day letters are promptly issued in these cases.
Payroll and Staff Expenses (2022/23 Audit)				
The HR Handbook should be reviewed, and irrelevant documentation should either be updated or discarded where appropriate.	Agreed to implement – streamlining the HR Handbook is an ongoing project. This will be done in line with the new Intranet platform.	December 2023.	Not applicable.	HR Handbook updates for Payroll and Staff expenses completed as per move to new intranet and updates to I Trent system.
Corporate Health and Safety (2022/23 Audit)				
The health and safety section of the code of conduct should be reviewed to incorporate relevant hybrid health and safety concerns.	The agile working policy is currently being reviewed, once completed and approved the code of conduct will be updated to be brought in line with it.	December 2023.	Yes – revised to June 2024.	Agile Working Guidelines completed March 2023. The Code of Conduct is being reviewed in line with other Governance areas with the Head of Governance, with the completion due for June 2024.
Microsoft 365 (2021/22 Audit)				
Management should ensure the timely completion of work to implement processes that incorporate immutable backups as part of the existing backup procedures already in place.	<p>Original: Immutable backups are being considered as part of our cyber-resilience mitigation actions in conjunction with DLUHC.</p> <p>Update - April 2023: The ICT team has investigated the introduction of immutable backups for Office 365 content and at present, this is very problematic.</p>	December 2023 (Previous target date of 31 March 2023)	Not applicable.	Work has been undertaken to ensure that immutable backups exist. ICT downloads key data to tape for offline storage. This air-gapped mechanism provides a means of ensuring immutability.

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	<p>The use of Office 365 storage, be that through Teams or OneDrive is not corporately structured yet and whilst some use is being made of the facilities, this is not consistent. Most teams and individuals are still utilising our on-premise SAN storage. In addition, our current backup solution was primarily designed for on-premise usage so adapting this to fit with an online service is difficult.</p> <p>However, ICT's Service Plan for 2023-24 will include a programme to migrate user and service data into Office 365 and a backup solution will be required. The immutability of the backups will be considered at this point. It is expected that our migration will take place in six to nine months' time.</p> <p>This recommendation should be kept open until an immutable backup solution has been introduced.</p>			
<p>The Security Incident Management Policy, Change Management Policy and System Lockdown Policy should be reviewed to ensure that they remain compliant with Council requirements.</p>	<p>Original: A review of all ICT Policies is already underway. This was delayed during the merger process as many of our policies would have required integration with SDC, but this is no longer an obstacle.</p>	<p>22 December 2023 (Previous target date of June 2023)</p>	<p>Yes – revised to May 2024.</p>	<p>The security incident management policy and lockdown policy have been reviewed and are now being integrated into a new Cyber Incident Management Policy. Rather than existing as policies within their own right, they will be represented as</p>

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
	<p>Update – August 2023: The Policy Reviews indicated have not yet been completed due to resourcing constraints within ICT and the demand for resources in projects. This will however be concluded in Q3 2023/24 with a revised target date of 22/12/2023. Revised policies will be passed to SLT for approval until the ICT Steering Group is reformed.</p>			<p>Action Cards, within an overarching framework. This is currently being reviewed by the ICT Cyber Group and our Emergency Planning lead. The revised CIMP will be passed to SLT for consideration shortly and is also required for our Cyber Audit. The Change Management Policy was given a light-touch review, but is now being modified in a much fuller way to incorporate software change management in a wider corporate context. Work has been slow going due to the lack of resource within ICT to dedicate to the reviews, whilst accommodating the office move and other workstreams.</p>
Planning Policy (2022/23 Audit)				
<p>The Service Area Lone-Worker Policy should be updated.</p>	<p>Original: The current lone worker policy remains largely relevant; however, it would benefit from being updated as it was prepared prior to the pandemic, when most staff were office-based for most of the time. Update – March 2023: As per the Audit in December I committed to reviewing/updating the lone worker policy for the policy</p>	<p>December 2023 (Previous target dates of March and June 2023)</p>	<p>No response received.</p>	

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
	<p>team. We indicated that we would look to do that by the end of March. However, owing to other pressing matters and the need to take annual leave before the end of the financial year this has not yet been possible. We have had a major consultation on the South Warwickshire Local Plan, I have led public examination hearings for the Council this month on the Net Zero Carbon DPD and I have been busy recruiting and then helping new staff settle in to the organisation (amongst lots of other things!).</p> <p>I do appreciate this is a priority but want to ensure I can commit the appropriate time to reviewing the corporate policy, what we currently have and what my colleagues in Development Management have in place. Therefore, I am requesting that I could have a bit longer to produce this – preferably a couple of months. Could we say 1st June please? I will be on leave for 2 weeks after this week and will no doubt have a mountain of work to get through upon my return before I can focus on tasks including this.</p>			

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	<p>In the meantime new starters are being told about the procedures for going on site and I have recently ensured our ICE information for my team is up-to-date, including for new starters.</p> <p>Update - July 2023: I have been unable to prioritise this owing to an extremely heavy workload. It remains on my long to-do list. Will be completed by end of 2023 - this feels appropriate given that it has a 'Low' rating.</p>			
Health and Safety Compliance of Council Buildings (2022/23 Audit)				
<p>Council properties with non-housing tenants should be providing the relevant documentation to comply with legislation such as the Fire safety order 2005.</p>	<p>Original: There is an identified need to request and review compliance documentation from non-housing/ commercial tenants, although limited resource has only allowed for an intermittent approach to requesting this data and subsequently managing it. It is intended to review this as part of a review of the Neighbourhood and Assets team restructure during 2023.</p> <p>Update – August 2023: The admin resources required for this to be actioned will be picked up</p>	<p>December 2023 (Previous target date of July 2023)</p>	<p>Yes – revised to December 2024.</p>	<p>In Autumn 2023 Neighbourhood & Assets Services commissioned an external audit on regulatory compliance for Housing stock. That report identified several areas for development and, as such, an action plan has been produced to address these recommendations. Much of the work identified and now being undertaken is relevant and inherently linked to Council properties with non-housing tenants and the recommendation made. I would therefore, request that this specific recommendation 'due date' be brought in line with the Housing</p>

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
	under the restructure which is still ongoing.			Compliance action plan and changed to 'End of December 2024'.
Employee Attendance Management				
Where an officer is absent, there should be effective communication with teams regarding short term (or long term) changes in hierarchy and expected workloads.	To add to policy: 'If a member of staff or manager is off sick the line manager should ensure that relevant staff are informed of any changes in reporting procedures or other temporary changes to workloads.'	December 2023.	Not applicable.	The policy has been updated accordingly.
The role of managers should be included in the policy in regard to their responsibility for uploading and storing information and documents regarding attendance.	Policy to be updated to include this.	December 2023.	Not applicable.	The policy has been updated accordingly.
VAT Accounting				
A timetable of VAT tasks should be developed and progress regularly reviewed by the Strategic Finance Manager.	Timetable to be produced annually in line with the Finance report timetable.	December 2023.	Yes – revised to April 2024.	This has not yet been actioned due to workload issues and, as we are nearly at financial year end, there is currently not time to action this. The Strategic Finance Manager suggested that he needs to find time for the Assistant Accountant to complete this task.

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
Treasury Management (2022/23 Audit)				
<p>The Treasury Management Practice documents should be reviewed to ensure that they are complete and up to date.</p>	<p>Original: The TMPs will be reviewed as soon as time permits.</p> <p>Update – April 2023: These have been significantly re-written but need the S151 Officer to review a number of points Once comments have been received, time will be needed to amend the documents accordingly.</p> <p>Update – October 2023 The Strategic Finance Manager and the Principal Accountant will arrange a meeting with the Head of Finance soon about the updated Treasury Management Practices that were drawn up in February, as he needs to agree what has been said as the S151 Officer’s responsibilities are based on the CIPFA recommendations. It has never quite got to the top of priorities give the external audit situation, change of Council, etc.</p>	<p>December 2023 (Previous target dates of March and September 2023)</p>	<p>Yes – revised to March 2024.</p>	<p>A Treasury Management Policy Statement was included in the Annual Treasury Management Strategy Statement 2023/24, at Appendix A, adopted by Council in March 2023.</p> <p>This statement will also be included in the Annual Treasury Management Strategy Statement 2024/25 currently being drafted for Cabinet on 6 March 2024 (for Council on 20 March 2024).</p>

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
GIS and NLPG				
Sample checking of data plotted by ICT staff should be undertaken by another member of the GIS team.	Increased checking of data to be undertaken; no formal software currently available to monitor data accuracy of inputting.	December 2023.	Not applicable.	This is now undertaken.
All appropriate proposed names should be added to the approved street names list.	An additional list of "Inappropriate Street Names" will be incorporated into service.	December 2023.	Not applicable.	Any issues with street names are discussed and the spreadsheet is updated accordingly.
Emergency Planning and Business Continuity Management (2022/23 Audit)				
The Council's main Business Continuity Plan should be reviewed and brought up to date.	Original: The plan will be updated and brought in line with the recently-reviewed Emergency Management Plan. Update – November 2023: Can the completion date be change to the next quarter please. I wasn't aware the plan was being audited until after the due date.	December 2023 (Previous target date of September 2023)	Yes – revised to February 2024	The responsible officer was off sick for two weeks in December and was subsequently on leave for two weeks so will need a further four weeks to complete.
Cloud Applications and Hosting Contracts				
Procurement and ICT should agree on a process that allows all delivery options for new software solutions to be considered and fully evaluated.	ICT will work with the Procurement team to agree an appropriate process and ensure this is embedded within future projects for all software solutions.	December 2023.	Yes – revised to May 2024	Work with our procurement team to address this issue has not been completed due to staff availability and operational constraints. However, work is being picked up and this recommendation will be addressed by 31/05/2024

RECOMMENDATIONS	INITIAL MANAGEMENT RESPONSE	TARGET DATE	TARGET DATE REVISED?	CURRENT STATE OF IMPLEMENTATION PER MANAGER
Documented procedures should be developed to support the Cloud Service Assessment Framework.	<p>The CSAF as recognised in the audit is a relatively new document that has been introduced with the support of colleagues from Procurement.</p> <p>ICT will develop this further to establish formal procedures for evaluation and sign off, ensuring that all appropriate stakeholders are consulted.</p>	December 2023.	Yes – revised to May 2024	ICT's Cyber Improvements Group has been tasked with redeveloping the Cloud Security Assessment questionnaire into a lighter format. Work is due for completion by 31/05/2024. This timescale is reflective of the resources available to the group.
A cloud security assessment should be integrated into the MMR and a shorter assessment should be developed for smaller cloud applications.	A lighter version of the CSAF will be prepared for smaller applications as recommended. In addition, a tailored version will be produced for inclusion with MMR documents.	December 2023.	Yes – revised to May 2024	

Title: Strategic Internal Audit Plan 2024-27 and Internal Audit Charter 2024-25

Lead Officers: Richard Barr and Ian Davy

Portfolio Holder: Councillor Chilvers

Wards of the District directly affected: None directly impacted

Approvals required	Date	Name
Portfolio Holder	15/02/24	Councillor Chilvers
Finance	08/02/24	Andrew Rollins
Legal Services	Not applicable	
Chief Executive	08/02/24	Chris Elliott
Director of Climate Change	08/02/24	Dave Barber
Head of Service(s)	08/02/24	Andrew Rollins
Section 151 Officer	08/02/24	Andrew Rollins
Monitoring Officer	08/02/24	Graham Leach
Senior Leadership Team	08/02/24	Various
Final decision by this Committee or rec to another Cttee / Council?	Yes	
Contrary to Policy / Budget framework?	No	
Does this report contain exempt info/Confidential? If so, which paragraph(s)?	No	
Does this report relate to a key decision (referred to in the Cabinet Forward Plan)?	No	
Accessibility Checked?	Yes	

Summary

The report presents the Strategic Internal Audit Plan for 2024-27, together with the Internal Audit Charter 2024-25 for consideration and approval.

Recommendations

- 1 That the report, including its appendices, be noted and, where appropriate, approved. Specifically:
 - 1.1 That Appendix 1, detailing the Strategic Internal Audit Plan 2024-27, be approved.
 - 1.2 That Appendix 2, setting out the Internal Audit Charter 2024-25, be approved.
-

1 Reason for the Recommendations

- 1.1 The Strategic Internal Audit Plan and Internal Audit Charter are important elements in providing the required independent and objective opinion to the organisation on its control environment, in fulfilment of statutory duties.

2 Background: Internal Audit Plan

- 2.1 Internal Audit provides an independent opinion to the organisation on the control environment by evaluating its effectiveness in achieving the organisation's objectives. It examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources.
- 2.2 The Internal Audit Strategic Plan 2024/25 to 2026/27 comprising the planned reviews over this period is set out as the first appendix to this report.
- 2.3 The Internal Audit Charter for delivering this assurance is also included and is set out as Appendix 2.
- 2.4 The production of the Strategic Internal Audit Plan (attached at Appendix 1) takes into account the strategic priorities of the organisation and the risks associated with them.
- 2.5 Prior to the formal draft audit plan being drawn up, a series of meetings was held with the departmental management teams and a separate meeting with the Chief Executive, the Deputy Chief Executive and the Programme Manager for Climate Change. A revised plan, balanced to the available resources was then presented to the Strategic Leadership Team for their approval.
- 2.6 The 'audit universe' (i.e. all audits that were included in the previous strategic audit plans) for each service area was presented at each meeting and queries were raised as to whether these audits were considered to remain relevant, whether there were any gaps in the coverage (e.g. in respect of emerging risks or changes to methods of service delivery) and whether any audits were no longer relevant that could be removed from the plan.
- 2.7 The previous strategic audit plan had aimed to match the auditable activities to

the risks included within the departmental risk registers and the Significant Business Risk Register. This approach was adopted in order to address the recommendation raised in the last external quality assessment performed. This is still a 'work in progress' which will be refined in future years.

- 2.8 One issue with this approach is that each department appears to be at a different stage in terms of integrating their risks with their Service Area Plans (e.g. some only have generic risks recorded, some have also recorded their section-specific risks and one department is trialling a different system which is, in itself, a work in progress).
- 2.9 A number of registers had not been updated during the year, with the production of the Service Area Plans being delayed to ensure that they addressed the priorities as set out in the new corporate strategy.
- 2.10 Another issue was that there were issues with the scoring of individual risks, with some not including gross risk scores and others having higher residual risk scores than the gross scores (i.e. implying that the controls in place were actually making the risk worse).
- 2.11 As a result, the strategic plan being presented is largely a 'roll-forward' of the previous plan, with amendments made following the consultation meetings held.
- 2.12 It is anticipated that these issues will be addressed during the coming financial year, so that, as the Council moves to a more consistent stage in its risk recording process, the audit plans can be more closely aligned to the risks, with audits being prioritised based on the RAG ratings and the impact of controls on reducing risks to their residual scores.
- 2.13 Also, whilst the plan attempts to be risk-based, there are a number of other factors that have been / need to be taken into account:
 - The strategic objectives of the organisation;
 - areas of concern or previous requests for coverage from management and the Audit and Standards Committee;
 - areas where the External Auditors may wish to place reliance on the testing performed by Internal Audit;
 - regulatory requirements for internal audit coverage;
 - the results of previous internal audit coverage.
- 2.14 As highlighted above, the Plan, attached, sets out a balanced plan taking into account the staff resources available to Internal Audit.
- 2.15 The Audit and Risk Manager will be retiring in May 2024 which has implications for the number of 'available audit days' for the Audit Plan until his position is filled. An allowance has been included within the plan for a two month 'notice period' for the new appointments to take up their post.
- 2.16 If this proves to be either too many or too few days, a revised Plan will be presented to Committee. Accordingly, the number of audits may increase or decrease. If extra capacity is available, the additional audit(s) included will be drawn from those that have been deferred from year one of the plan due to the need to balance resources.

3 Alternative Options

3.1 The report is not based on 'project appraisal' so this section is not applicable.

4 Legal Implications

4.1 Not applicable.

5 Financial Implications

5.1 Not applicable.

6 Corporate Strategy

6.1 Warwick District Council has adopted a Corporate Strategy that sets three strategic aims for the organisation – see below. Each proposed decision should set out how the report contributes to the delivery of these strategic aims. If it does not contribute to these aims or has a negative effect on them the report should explain why that is the case.

- Delivering valued, sustainable services.
- Low cost, low carbon energy across the district.
- Creating vibrant, safe and healthy communities of the future.

6.2 Internal Audit contributes to the delivery of these strategic aims as part of an assurance framework. This ensures that the activities necessary to deliver these aims are reviewed and, where appropriate, improved.

7 Environmental/Climate Change Implications

7.1 An effective internal audit function can assist the Council achieve its environmental and climate emergency objectives.

8 Analysis of the Effects on Equality

8.1 An effective internal audit function can help the Council achieve its equality obligations.

9 Data Protection

9.1 An effective internal audit function can help the Council achieve its data protection objectives.

10 Health and Wellbeing

10.1 An effective internal audit function can help the Council achieve its health and wellbeing objectives.

11 Risk Assessment

11.1 The whole report is about risks and the risk environment. Clearly there are governance-related risks associated with weak internal control, risk management and governance processes.

12 Consultation

12.1 Please refer to 'header page' of this report.

Background papers:

None.

Supporting documents:

None.

Strategic Audit Plan - April 2024 to March 2027

Service Area	Audit Assignment		Assignment Objective	Year Last Audited	Assurance Rating	2024-25 (Days)	2025-26	2026-27
Corporate - Cross-Cutting	Change Management Programme	CMP	To ensure that changes made are having the desired impact with regards to the achievement of the strategic priorities as set out in the Corporate Strategy 2030	New	N/A			✓
Corporate - Cross-Cutting	Project Management	PRO	To ensure that projects taken on are appropriate in terms of helping the Council meet its strategic priorities, with business cases being prepared, and that they are appropriately managed once in place (including management of the associated costs).	New	N/A		✓	
Customer and Digital Services	Microsoft 365	365	To ascertain whether there are appropriate controls in place over the use of Microsoft 365	2022-23	Substantial	To be determined based on next update of IT Audit Needs Assessment.		
Customer and Digital Services	Housing Benefit and Council Tax Reduction	BEN	To ascertain whether there are adequate controls in place to ensure that benefits are accurately paid and overpayments are appropriately identified and reclaimed. Reinstate data access aspects of the system in scope	2023-24	Moderate	10	✓	✓
Customer and Digital Services	Back-up Processes	BUP	To ensure that all systems are appropriately captured by the back up processes in place, with the data backed up being usable should the need arise.	New	N/A	8		
Customer and Digital Services	Customer Access Facilities	CAF	To ensure that the Council has appropriate facilities in place for customer interaction	2018-19	Substantial	14		
Customer and Digital Services	Cloud Applications and Hosting Contracts	CAP	An assurance review to assess the risks known to exist as a result of the increased use of cloud technologies within the Council along with controls in place and ensuring that the contracts in place are appropriately detailed in terms of how the services will be provided.	2023-24	Moderate	To be determined based on next update of IT Audit Needs Assessment.		
Customer and Digital Services	IT Change, Configuration and Release Management	CCR	To ascertain whether there are adequate controls in place for managing changes to ICT systems owned by the Council.	2023-24	Moderate			

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Service Area	Audit Assignment		Assignment Objective	Year Last Audited	Assurance Rating	2024-25 (Days)	2025-26	2026-27
Customer and Digital Services	Cyber Security and Incident Response	CYB	Appraise the adequacy of the systems and controls in place to ensure that resources are efficiently, effectively and economically deployed, and performance objectives are met. (Include Incident Response to future audits)	Outstanding from 2022-23 Plan	TBC (not yet completed)	10		
Customer and Digital Services	Database Security	DAT	An assurance review to ensure that database system administration processes are sound and that adequate logical security settings have been implemented on the live server database environment.	2018-19	Substantial	To be determined based on next update of IT Audit Needs Assessment.		
Customer and Digital Services	ICT Project Management	IPM	To ensure that ICT projects are appropriate to the needs of the organisation and follow relevant project management methodologies from inception and scoping through to final launch	New	N/A			
Customer and Digital Services	ICT Strategies and Policies	ISP	An assurance review of the continued relevance of the key information systems and security policies and the understanding of them and adherence to them in the operational areas of the Council.	2023-24	TBC (not yet completed)			
Customer and Digital Services	Infrastructure Security and Resilience	ISR	An assurance review of the continued security and resilience of the ICT network infrastructure. Added to this review may be an element of ensuring the best use is being made of the available technologies.	2019-20	Substantial			
Customer and Digital Services	Remote Working (previously Remote Access)	RW	Review and appraise the adequacy of the systems and controls in place to ensure that remote working arrangements are secure and that devices are appropriately managed.	2017-18	Substantial			
Customer and Digital Services	System Access Controls	SAC	To ensure that access to systems remains appropriate for all staff when changes to roles and systems are undertaken	New	N/A	To be determined based on next update of IT Audit Needs Assessment.		

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Service Area	Audit Assignment		Assignment Objective	Year Last Audited	Assurance Rating	2024-25 (Days)	2025-26	2026-27
Customer and Digital Services	ICT Service Continuity Management	SCM	Evaluation of the Council's business continuity plans in place and the supporting ITDR arrangements to ensure that all business-critical services can operate in the event of either a full or partial loss of ICT infrastructure, Council-wide systems or business applications. The review will include the arrangement with the business continuity provider.	2016-17	Substantial	7		
Customer and Digital Services	System Ownership and Management	SOM	To ensure that adequate processes are in place around the management and ownership of key Council systems and that system owner's roles and responsibilities are appropriately defined and documented.	2023-24	TBC (not yet completed)	To be determined based on next update of IT Audit Needs Assessment.		
Customer and Digital Services	Web Applications	WAP	Vulnerability assessments will be performed to ensure that web applications in place are appropriately secure.	2020-21	Moderate			
Customer and Digital Services / Place, Arts & Economy	GIS, NLPG & Street Naming and Numbering	GIS	To ensure that the GIS and NLPG systems are appropriately maintained and Street Naming and Numbering processes are appropriate and with income being received in line with agreed prices	2023-24	Substantial			✓
Finance	Business Applications - Tech One Financial Management	AP-T	Assess the adequacy of key IT controls in place for the Tech One Financial application to maintain the confidentiality, integrity and availability of data stored and processed within the system.	2023-24	Moderate	To be determined based on next update of IT Audit Needs Assessment.		
Finance	Banking Arrangements	BA	To ensure that the Council has appropriate banking arrangements in place that meet the needs of the Authority and that these are effectively controlled.	2023-24	Substantial			✓
Finance	Corporate Procurement	CP	To ascertain whether there are adequate controls in place to ensure that the Council's procurement activity accords with best practice and complies with legislation.	2020-21	Substantial	13		
Finance	Payment of Creditors	CRE	To ensure that appropriate arrangements are in place to pay valid creditors for goods and services provided and ensuring that transactions are properly accounted for.	2022-23	Substantial		✓	

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Service Area	Audit Assignment		Assignment Objective	Year Last Audited	Assurance Rating	2024-25 (Days)	2025-26	2026-27
Finance	Council Tax	CT	To ascertain whether there are adequate controls in place to ensure that the Council raises accurate and timely Council Tax bills and that appropriate steps are taken with regards to the recovery of monies owed and the enforcement of any debt agreements	2023-24	Substantial		✓	✓
Finance	Sundry Debtors	DEB	To ensure that there are appropriate systems and controls in place for the raising of sundry debtor invoices, the accounting for invoices and income received in settlement, the recovery of arrears and the writing-off of bad debts.	2022-23	Substantial		✓	
Finance	Final Accounts Processes	FAP	To ensure that any actions identified to address issues with the final accounts processes with External Audit are being appropriately actioned.	New	N/A		✓	
Finance	Financial Systems Interfaces	FSI	This audit is to ensure that the Council's Financial system interfaces are appropriately documented and controlled, and that data is appropriately secured as it is exchanged between systems.	2022-23	Substantial		✓	
Finance	Financial Strategy, Planning and Budgetary Control	FSP	To ensure that there are appropriate controls in place for financial planning and budgetary control to ensure that the Council's operations and key objectives continue to be sufficiently resourced.	2022-23	Substantial		✓	
Finance	Grant Applications	GAP	To ensure that the Council gives appropriate consideration to applying for grant funding, taking into account the terms of the grants and that, once received, the monies are spent appropriately.	2023-24	Substantial			✓
Finance	Insurances	INS	To ensure that the Council has appropriate, competitively priced insurance cover which is appropriately 'managed' on a day-to-day basis.	2021-22	Substantial		✓	

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Service Area	Audit Assignment		Assignment Objective	Year Last Audited	Assurance Rating	2024-25 (Days)	2025-26	2026-27
Finance	Loans to External Organisations	LEO	Verify that loans advanced to external organisations are lawful and subject to proper governance arrangements	2023-24	TBC (not yet completed)			✓
Finance	Main Accounting System	MAS	To ascertain whether there are adequate controls in place to allow for the complete and accurate accounting of all financial transactions and timely production of final accounts in accordance with statutory and regulatory requirements.	2022-23	Substantial		✓	
Finance	Management of Contracts	MC	To give assurance that the management of contracts is undertaken appropriately across the Council	2023-24	Substantial			✓
Finance	National Non-Domestic Rates	NDR	To ascertain whether there are adequate controls in place to ensure that the Council raises accurate and timely NNDR bills and that appropriate steps are taken with regards to the recovery of monies owed and the enforcement of any debt agreements	2023-24	TBC (not yet completed)		✓	✓
Finance	Purchasing Cards	PUR	Verify that deployment and use of procurement cards is authorised, reasonable and in compliance with the Code of Procurement Practice and relevant specific instructions.	2023-24	Substantial			✓
Finance	Rural and Urban Capital Improvement Scheme	RUC	To ascertain whether there are adequate controls in place to ensure that RUCIS grant funding is awarded and deployed in adherence to the approved scheme.	2020-21	Substantial	5		
Finance	Treasury Management	TM	To ascertain whether there are appropriate controls and processes in place for the delivery of treasury management in accordance with relevant legislation, Statement of Professional Practice, Codes of Practice and associated guidance.	2022-23	Substantial		✓	
Finance	VAT Accounting	VAT	To ascertain whether there are adequate controls in place to ensure that VAT is accounted for completely and correctly and that claims arising are processed promptly.	2023-24	Substantial			✓

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Service Area	Audit Assignment		Assignment Objective	Year Last Audited	Assurance Rating	2024-25 (Days)	2025-26	2026-27
Finance / Customer and Digital Services	Business Applications - Civica OPEN Revenues	AP-C	Assess the adequacy of key IT controls in place for the Civica OPEN Revenues applications to maintain the confidentiality, integrity and availability of data stored and processed within the system.	2018-19	Substantial	To be determined based on next update of IT Audit Needs Assessment.		
Governance	Civic and Committee Services	CCS	To ascertain whether there are adequate controls in place to support the Council's democratic processes economically, efficiently and effectively.	2021-22	Substantial	9		
Governance	Corporate Governance	CG	To ensure that the Council has appropriate structures, procedures and monitoring arrangements in place with reference to relevant standards.	2023-24	TBC (not yet completed)	5	✓	✓
Governance	Electoral Registration	ER	To ascertain whether the controls in place are appropriate to ensure that the electoral register is appropriately maintained.	2022-23	Substantial		✓	
Governance	Income Receipting and Document Management	IDM	To ascertain whether there are adequate controls in place to secure economic, efficient and effective collection of income and document management support.	2020-21	Substantial	10		
Governance	Information Governance and Requests for Information	IG	To ascertain whether the Council has appropriate controls in place to ensure that information is being appropriately secured and that requests for information (e.g. FOI's and Subject Access Requests) are responded to appropriately.	2023-24	TBC (not yet completed)		✓	
Governance	Local Elections	LE	To ascertain whether there are appropriate processes in to place help the Council ensure that local elections are administered economically, efficiently and effectively in compliance with relevant legislation and regulatory provisions.	2023-24	Substantial			✓
Governance	Shared Legal Services	LEG	To ensure that the Council has appropriate controls in place to secure economic, efficient and effective delivery of legal services under the shared services agreement.	2023-24	Substantial			✓

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Service Area	Audit Assignment		Assignment Objective	Year Last Audited	Assurance Rating	2024-25 (Days)	2025-26	2026-27
Governance	Performance Management and Responding to Complaints	PM	Evaluate the effectiveness of corporate framework for managing performance in relation to the Council's priority objectives and for dealing with complaints received.	2021-22	Moderate	10		
Housing	Affordable Housing Development Programme	ADP	To ensure that the Council has appropriate processes in place for enabling the provision and development of affordable housing in the district that meets the needs of the current and future population.	2022-23	Moderate		✓	
Housing	Allocations, Nominations and Lettings	ANL	To ascertain whether there are adequate controls in place for the effective administration of residential property letting.	2022-23	Moderate		✓	
Housing	Community Health and Wellbeing	CHW	To ascertain whether there are appropriate processes in place at the Council to identify the health and wellbeing needs of the community it serves and to undertake appropriate actions to ensure that these needs are met in line with available resources.	New (split from (Staff Health and Wellbeing)	N/A	10		
Housing	Estate Management	ESM	Review of the management of the function and an assessment of the efficiency and effectiveness of the service.	2021-22	Substantial		✓	
Housing	Funding of Voluntary Organisations	FVO	To ascertain whether there are adequate controls in place to ensure that funding provided to voluntary organisations is awarded in line with agreed policies and that the funding is spent in line with the individual agreements.	2023-24	TBC (not yet completed)			✓
Housing	Homelessness and Housing Advice	HHA	Appraisal of systems to ensure compliance with statutory/regulatory/policy requirements, achievement of relevant performance objectives and integrity of financial transactions.	2022-23	Substantial		✓	

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Service Area	Audit Assignment		Assignment Objective	Year Last Audited	Assurance Rating	2024-25 (Days)	2025-26	2026-27
Housing	Houses in Multiple Occupation	HMO	To ensure that the Council has appropriate controls in place to licence and inspect HMOs.	2021-22 (as Private Sector Housing Regulation (PSR))	Substantial	12		
Housing	Housing Rent Collection	HRC	To ascertain whether there are appropriate controls and processes in place for rent setting, collection and accounting of rents due and control of arrears.	2023-24	Moderate			✓
Housing	Housing Related Support Services	HRS	To ascertain whether the Council has appropriate controls in place to ensure that housing related support services are provided economically to the right people at the right time in line with regulation, policies and procedures.	2021-22 (As Independent Living (IL))	Substantial		✓	
Housing	Leaseholder Service Charges	LSC	Verify that arrangements for setting, levying and collection of leaseholder service charges are adequate to ensure compliance with legislation, inclusion of all chargeable persons and effective recovery of applicable service and management costs.	2021-22	Substantial		✓	
Housing	Right to Buy	RTB	Appraise the adequacy of the arrangements in place to ensure compliance with legislation, efficient and effective processing of applications and adherence to the associated conditions.	2022-23	Substantial		✓	
Housing	Temporary Accommodation	TAC	To ensure that the Council is making appropriate use of its own assets before placing people in temporary accommodation (i.e. hotels / B&Bs)	New	N/A	10		
Housing	Tenancy Management	TEN	To give assurance that the processes and controls within Housing Services for the management of tenancies are appropriate and are working effectively.	2023-24	Substantial			✓

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Service Area	Audit Assignment		Assignment Objective	Year Last Audited	Assurance Rating	2024-25 (Days)	2025-26	2026-27
Housing / Finance	Milverton Homes	MH	To ensure that the Council has appropriate processes in place in relation to its interaction with Milverton Homes in terms of governance and financing	New (Deferred from 2023-24 plan)	N/A	10		
Neighbourhood and Assets	Asbestos Management	ASB	To ascertain whether there are adequate controls in place to ensure that asbestos is appropriately managed within all Council-owned and operated buildings in accordance with statutory duties and relevant legislation.	2021-22	Substantial		✓	
Neighbourhood and Assets	Building Cleaning Services	BCS	To ascertain whether the Council has appropriate controls in place to ensure that the Building Cleaning contractor performs the duties expected of them, in line with the contract in place.	2020-21	Substantial	11		
Neighbourhood and Assets	Bereavement Services	BS	Assess adequacy of controls in place to ensure economic, efficient and effective management of burial and cremation services and integrity of operational systems and statutory records.	2022-23	Substantial		✓	
Neighbourhood and Assets	Corporate Health and Safety	CHS	To ensure that appropriate processes are in place to meet the Council's statutory obligations on health and safety as an employer and provider of services and facilities to customers and the public.	2022-23	Substantial		✓	
Neighbourhood and Assets	Car Parking	CPA	To ensure that the arrangements in place for managing the district's off-street car parks are appropriate, to ensure that all income can be appropriately accounted for and to ensure that resources are deployed appropriately.	2021-22	Moderate	14		
Neighbourhood and Assets	Corporate Properties Repair and Maintenance	CPR	Assess the adequacy of controls to maintain the Council's non-housing property assets in proper state of repair, including planning, procurement and work management processes.	2022-23	Substantial		✓	

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Service Area	Audit Assignment		Assignment Objective	Year Last Audited	Assurance Rating	2024-25 (Days)	2025-26	2026-27
Neighbourhood and Assets	Fire Safety Compliance	FSC	Evaluate the controls in place for ensuring that all relevant Council properties have had appropriate fire safety checks undertaken and that any actions identified as being required are performed as necessary.	New (as an individual audit) (Deferred from 2023-24 plan)	N/A		✓	
Neighbourhood and Assets	Gas and Electrical Safety Checks	GES	Evaluate the controls in place for ensuring that all Council properties (including both housing and 'corporate' stock) have had appropriate gas and electrical safety checks performed and that any actions identified as being required are performed as necessary.	2022-23	Substantial		✓	
Neighbourhood and Assets	Grounds Maintenance	GM	To ascertain whether the Council has appropriate controls in place to ensure that the Grounds Maintenance contractor performs the duties expected of them, in line with the contract in place.	2023-24	Substantial			✓
Neighbourhood and Assets	Highways Assets Inspections	HAI	To ascertain whether there are adequate controls in place to ensure that inspections to 'highways assets' are undertaken appropriately and that any actions identified as being required are performed as necessary.	2018-19 (as Highways Functions (HF))	Substantial	9		
Neighbourhood and Assets	Lifts and Lifting Equipment	LLE	Evaluate the controls in place for ensuring that all lifts and lifting equipment in relevant Council properties have been checked appropriately and that any actions identified as being required are performed as necessary.	2009-10 (more recently covered as part of HSC)	N/A		✓	
Neighbourhood and Assets	Legionella Management	LM	Evaluate the controls in place for ensuring that all relevant Council properties have had appropriate legionella management undertaken and that any actions identified as being required are performed as necessary.	New (as an individual audit)	N/A		✓	

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Service Area	Audit Assignment		Assignment Objective	Year Last Audited	Assurance Rating	2024-25 (Days)	2025-26	2026-27
Neighbourhood and Assets	Corporate Property and Portfolio Management	PPM	To ensure that the arrangements in place to manage the non-operational property are appropriate, making effective, efficient and economic use of the resources available to achieve the best commercial return for the Council.	2021-22	Substantial	11		
Neighbourhood and Assets	Refuse Collection and Recycling	RCR	Appraisal of management systems to ensure compliance with statutory and regulatory requirements and economic/efficient/effective deployment of resources to achieve priority objectives, national targets, etc.	2023-24	Substantial			✓
Neighbourhood and Assets	Street Cleansing	SC	Appraisal of planning and contract administration to ensure that street cleansing services are delivered to the requisite standards in an economic, efficient and effective manner.	2021-22	Substantial		✓	
Neighbourhood and Assets	Utilities Management	UM	To ascertain whether there are adequate controls in place to ensure that the energy requirements of the council are met via economic, efficient and effective procurement and consumption of all forms of energy resources and ensuring compliance with legislation and the climate aims of the Council.	2021-22	Substantial	12		
Neighbourhood and Assets / Housing	Aids and Adaptations	AAA	To ascertain whether aids and adaptations to properties are being appropriately managed and that the HEART partnership is operating effectively	2023-24	Moderate			✓
Neighbourhood and Assets / Housing	Business Applications - MIS Housing and Corporate Property	AP-H	Assess the adequacy of key IT controls in place for the Active H application to maintain the confidentiality, integrity and availability of data stored and processed within the system.	2020-21	Substantial	To be determined based on next update of IT Audit Needs Assessment.		

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Service Area	Audit Assignment		Assignment Objective	Year Last Audited	Assurance Rating	2024-25 (Days)	2025-26	2026-27
Neighbourhood and Assets / Housing	Housing Investment and Maintenance Programmes	IMP	To ensure that capital monies available for Housing Improvement are appropriately allocated and that programmed maintenance works are sufficient to ensure that Council dwellings are kept in a good state of repair. (‘Recombine’ Fire Safety and Prevention Contracts (undertaken in 23/24) and Decarbonisation and Fuel Poverty (not actually undertaken as a separate audit) into IMP)	2021-22	Substantial	15		
Neighbourhood and Assets / Housing	Housing Repairs and Maintenance	RAM	To ascertain whether there are appropriate controls and processes in place for commissioning and paying for responsive repair work to domestic HRA properties.	2021-22	Moderate	14		
Neighbourhood and Assets / Housing	Housing Stock Asset Management	SAM	Appraise the adequacy of the systems in place for the effective management of the portfolio including maintenance of proper records, asset utilisation, retention and disposal, and progressing relevant provisions of Asset Management Strategy.	2022-23	Substantial		✓	
Neighbourhood and Assets / Housing	Void Management	VM	To ascertain whether there are appropriate controls in place for the effective management of void properties	2023-24	Moderate			✓
Neighbourhood and Assets / Safer Communities, Leisure and Environment	Business Applications - APP Civica	AP-F	Assess the adequacy of key IT controls in place for the APP Civica application to maintain the confidentiality, integrity and availability of data stored and processed within the system.	2022-23	Substantial	To be determined based on next update of IT Audit Needs Assessment.		
People and Communications	Communications	COM	To ascertain whether there are adequate controls in place to manage the Council’s internal and external communication channels. Scope to include new intranet	2020-21	Substantial	8		
People and Communications	Corporate Training	CTR	Appraisal of Council-wide processes for assessing and funding training needs and measuring the effectiveness of training to meet performance objectives and IIP requirements.	2020-21	Substantial	6		

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Service Area	Audit Assignment		Assignment Objective	Year Last Audited	Assurance Rating	2024-25 (Days)	2025-26	2026-27
People and Communications	Employee Attendance Management	EAM	To ensure that there are appropriate processes in place for managing staff absence, including monitoring of absence and support for staff.	2023-24	Substantial			✓
People and Communications	Equality and Diversity	EQD	Ascertain the adequacy of the corporate framework for facilitating the fulfilment of the Council's duties under the Equality Act 2010.	2019-20 (Deferred from 2023-24 plan)	Substantial	7		
People and Communications	Human Resources Management	HRM	To ascertain whether there are adequate controls in place to ensure that structures and processes in place at the council for the management of its workforce are working appropriately.	2023-24	Substantial			✓
People and Communications	Staff Health and Wellbeing	HW	To ascertain whether there are appropriate processes in place at the Council to identify the health and wellbeing needs of its employees and to undertake appropriate actions to ensure that these needs are met in line with available resources.	2023-24	Substantial			✓
People and Communications	Media Services	MS	To ascertain whether there are adequate controls in place to ensure that the Media Services Team are discharging its roles economically, efficiently and effectively in accordance with relevant legislation and corporate policies/strategies.	2021-22	Substantial		✓	
People and Communications	Payroll and Staff Expenses	PSE	To ascertain whether there are adequate control in place to ensure that only bona fide employees and Members are paid according to entitlement, and that all payments, deductions, etc. are properly discharged and accounted for.	2022-23	Substantial		✓	
People and Communications	Recruitment and Selection, Terms and Conditions	RST	Appraisal of systems to ensure compliance with statutory requirements and performance issues in setting/reviewing conditions of service, effective recruitment processes operated and appropriate action on termination of service.	2022-23	Substantial		✓	

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Service Area	Audit Assignment		Assignment Objective	Year Last Audited	Assurance Rating	2024-25 (Days)	2025-26	2026-27
People and Communications	Website Management	WEB	Appraise the adequacy of the arrangements in place to ensure that the website is fit for purpose, is accessible, and includes access management controls to ensure that only appropriate staff can update the site.	2023-24	Substantial			✓
Place, Arts and Economy	Community Infrastructure Levy and Section 106 Agreements	106	To ensure that there are appropriate arrangements in place for the Community Infrastructure Levy (CIL) and that s106 agreements are being appropriately entered into; that other relevant public bodies and teams within the Council are being consulted to ensure that their issues are being considered; and contributions are being received and are used in accordance with the agreement by all relevant departments.	2023-24	TBC (not yet completed)			✓
Place, Arts and Economy	Arts Bookings and Hiring	ABH	To ensure that the Council has appropriate controls in place over the hiring of the arts facilities (i.e. Royal Spa Centre, Royal Pump Rooms and Town Hall), both in terms of income receivable and safeguarding the facilities against loss and damage.	2022-23 (as THL)	Moderate		✓	
Place, Arts and Economy	Arts Facilities	AF	To ensure that the operational, financial and management controls at the Royal Spa Centre, Royal Pump Rooms and Art Gallery, and Town Hall are appropriate. (Removed 'lettings' from the scope)	2022-23	Substantial (for both RPR and RSC)		✓	
Place, Arts and Economy	Business Applications - IDOX Planning, Building Control and Land Charges	AP-A	Assess the adequacy of key IT controls in place for the Plantech Acolaid application to maintain the confidentiality, integrity and availability of data stored and processed within the system.	2016-17	Substantial	To be determined based on next update of IT Audit Needs Assessment. (Suggest audit in 2026/27 as the new system should be fully implemented by then)		

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Service Area	Audit Assignment		Assignment Objective	Year Last Audited	Assurance Rating	2024-25 (Days)	2025-26	2026-27
Place, Arts and Economy	Building Control	BC	To ascertain whether the Council has appropriate controls in place to ensure that the building control services are delivered economically, efficiently and effectively, across all areas of the partnership, in accordance with statutory requirements etc.	2021-22	Moderate	12		
Place, Arts and Economy	Conservation and Design	CON	To ascertain whether there are adequate controls in place to ensure that the historic built environment of the district is maintained to an appropriate standard and that consultative and promotional functions are delivered appropriately	2023-24	Substantial			✓
Place, Arts and Economy	Development Management	DM	Appraise adequacy of controls to ensure that the Development Management functions comply with governing legislation, policies, standards, etc. and are delivered economically, efficiently and effectively to met relevant priority objectives.	2020-21	Substantial	14		
Place, Arts and Economy	Economic Development	ED	To ascertain whether there are adequate controls in place to deliver the Council's economic development and regeneration functions economically, efficiently and effectively to achieve priority objectives and targets.	2023-24	Substantial			✓
Place, Arts and Economy	Events Management	EM	Ascertain whether the Council has appropriate processes and controls in place to regulate approved markets and deliver events (including the Warwick MOP) economically, efficiently and effectively in accordance with relevant strategy, policy and regulatory provisions.	2023-24	TBC (not yet completed)			✓
Place, Arts and Economy	Enterprise Facilities	ENT	To ensure that there are appropriate controls in place in relation to the operation of the Council's enterprise facilities.	2021-22	Substantial		✓	

Strategic Audit Plan - April 2024 to March 2027

Service Area	Audit Assignment		Assignment Objective	Year Last Audited	Assurance Rating	2024-25 (Days)	2025-26	2026-27
Place, Arts and Economy	Local Land Charges	LLC	To ascertain whether there are adequate controls in place to ensure compliance with statutory requirements, completeness and accuracy of records and economic/efficient/effective service delivery.	2020-21	Substantial	6		
Place, Arts and Economy	Planning Policy	PP	To ascertain whether the processes in place help the Council monitor progress against the Local Plan and to ensure that appropriate policies are being developed to allow for the developments to be undertaken in line with best practice.	2022-23	Substantial		✓	
Programme Director for Climate Change	Sustainability and Delivery Outcomes	SDO	To ascertain whether there are adequate controls in place to manage the risks in relation to sustainability and the projects that are undertaken to achieve the Council's agreed sustainability actions.	2022-23	Substantial		✓	
Safer Communities, Leisure and Environment	Animal Warden Services	AWS	To ascertain whether there are adequate controls in place to ensure that the Animal Warden function is undertaken appropriately.	2022-23 (as CSV)	Substantial		✓	
Safer Communities, Leisure and Environment	Crime and Disorder	CD	To ensure that there are adequate structures and processes in place to ensure compliance with legislation and is can be demonstrated that that Crime and Disorder activity (including Public Space Protection Orders) is properly managed.	2020-21	Substantial	9		
Safer Communities, Leisure and Environment	Counter Terrorism	COT	To ensure that the Council has appropriate processes in place to meet the duties imposed on the Council under 'Martyr's Law'	New	N/A		✓	
Safer Communities, Leisure and Environment	CCTV and Monitoring Devices	CTV	To ensure that appropriate controls are in place with regards to CCTV (through confirmation that the service has maintained its British Standards accreditation) and other 'monitoring devices' operated by the Council	2022-23	Substantial		✓	

Strategic Audit Plan - April 2024 to March 2027

Service Area	Audit Assignment		Assignment Objective	Year Last Audited	Assurance Rating	2024-25 (Days)	2025-26	2026-27
Safer Communities, Leisure and Environment	Emergency Planning and Business Continuity Management	EP	Evaluate the adequacy of arrangements in place to secure effective Council response to civil emergency incidents in accordance with its statutory duties.	2022-23	Substantial		✓	
Safer Communities, Leisure and Environment	Flood Prevention and Risk Management	FRM	To ensure that appropriate controls are in place to prevent and manage the risks of flooding. (NB - this audit is to look at prevention and not the response to actual events)	2017-18 (reinstated)	Moderate	10		
Safer Communities, Leisure and Environment	Food Safety	FS	Appraise the adequacy of the systems and controls in place to ensure that all applicable premises are identified and inspected, incidents are appropriately responded to, resources are efficiently, effectively and economically deployed and objectives met	2022-23	Substantial		✓	
Safer Communities, Leisure and Environment	Health and Safety Enforcement in the District	HSE	To ensure that the arrangements for undertaking inspections at relevant premises and responding to incidents are appropriate, making effective, efficient and economic use of the resources available to achieve performance objectives.	2021-22	Substantial		✓	
Safer Communities, Leisure and Environment	Leisure Facilities Contracts	LFC	To ascertain whether the Council has appropriate controls in place to ensure that the Leisure Facilities contractor runs the facilities in line with the contract in place.	2022-23	Substantial		✓	
Safer Communities, Leisure and Environment	Licensing Services	LIC	To ensure that the Council's licensing operations comply with statutory and regulatory requirements and that resources are deployed economically, efficiently and effectively to achieve relevant corporate objectives and targets.	2021-22	Substantial	11		

Strategic Audit Plan - April 2024 to March 2027

Service Area	Audit Assignment		Assignment Objective	Year Last Audited	Assurance Rating	2024-25 (Days)	2025-26	2026-27
Safer Communities, Leisure and Environment	Leisure and Recreation Facilities	LRF	To ensure that appropriate controls are in place with regards to both the on-site operational and financial activities at each relevant facility as well as the management and monitoring of the agreements that are in place. Increase scope to cover project management for new facilities	2023-24	TBC (not yet completed)			✓
Safer Communities, Leisure and Environment	Nuisance and Other Protection Duties	NOP	To ascertain whether there are adequate controls in place to ensure that nuisances and other 'protection' services (e.g. Public Health Funerals, Accumulations etc.) are dealt with appropriately.	2020-21	Substantial	7		
Safer Communities, Leisure and Environment	Open Spaces	OS	To ascertain whether there are adequate controls in place to deliver relevant community, strategic and operational objectives in respect of open spaces.	2022-23	Substantial		✓	
Safer Communities, Leisure and Environment	Safeguarding	SAF	To ascertain whether there are appropriate policies and procedures in place to identify and deal with those that need 'safeguarding (i.e. children and vulnerable adults).	2022-23	Substantial		✓	
Safer Communities, Leisure and Environment	Sports Development	SD	To ascertain whether there are adequate controls in place for the deployment and management of resources in developing sporting and physical activity in the community.	2023-24	Substantial			✓
Safer Communities, Leisure and Environment	Statutory Monitoring Functions	SMF	To ensure that the processes in place for undertaking the Council's statutory monitoring functions are appropriate.	2021-22	Substantial	10		

Total Days: 329

Strategic Audit Plan - April 2024 to March 2027

OTHER FUNCTIONS AND RESOURCE BALANCING

Category	Function	Days (2024-25)
Ongoing Advisory Input and Non-Audit Duties	National Fraud Initiative	15
	Sundry Advice & Consultancy	15
Contingency Audit Work	(Miscellaneous assignments)	20
Contingency Non-Audit Work	(Miscellaneous assignments)	5
	QAIP Ongoing Standards Review	5
PIA Management Time	Various duties	75
Total Other Functions		135
Total All Audts		329
Total Audit Days Required		464
Total Internal Audit Days Available*		439
Estimated Days Contracted Out (IT Audit)		25
Total Estimated Resources Available		464
Surplus / Shortfall (-)		0

* Total Internal Audit Days Available

Total Days for 3.0 FTE, less 45 days for replacing RB/ID	735
Less:	
Absence (Annual Leave, Statutory Holidays, Sickness, etc.)	139
Administration & Training	157
Target productive time (days)	439
Target productive time as % of available time	72%

Estimates for PIA Management Time

IT Audit Contract Management	10
Corporate Fraud Contract Management	10
Staff Supervision & Review of Work	10
Deputising for Audit & Risk Manager	5
Planning & Progress Recording	15
Recommendation Tracking	10
General Management	15
	75

Estimates for Non-Chargeable Time

Reading (e.g. journals, committee papers etc.)	15
Audit Planning (individual auditor assignments)	6
Time Recording (individual auditor timesheets)	12
Training (ID 5, EW 40, BK 25)	70
Team Meetings/Briefings	15
Sundry Administration	30
Corporate Initiatives/Briefings	6
Service Development	3
	157

Estimates for Absence

Bank Holidays (Assuming additional two days)	30
Annual Leave	82
Sickness	12
Other Leave (Elections and Volunteering Time)	15
	139

Internal Audit Charter 2024-25

1 Introduction

- 1.1 The Public Sector Internal Audit Standards (PSIAS) require the Council to have an Internal Audit Charter that must be approved by Senior Management and the Audit Committee (or its equivalent). The Charter defines the purpose, authority and responsibility of Internal Audit. It also sets out the nature of the Chief Audit Executive's¹ functional relationship with the board² as well as the rights of access to records, personnel and physical properties relevant to internal audit engagements.

2 Definition of Internal Audit

- 2.1 The Chartered Institute of Internal Auditors defines internal audit as follows:

“Internal auditing is an independent, objective assurance and consulting activity³ designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.”

3 Purpose of Internal Audit

- 3.1 Internal audit is an arm of management. Management is responsible for internal control and establishing policies and procedures to help the council achieve its objectives. To provide optimum benefit to the council, internal audit works in partnership with management to improve the control environment and assist the organisation in achieving those objectives. This is achieved through the mix of audit work e.g. assurance work and consultancy and advice, whether this is ad hoc or through project related work. The objective supports the 'Mission of Internal Audit' which is defined within section 3 of the PSIAS as 'To enhance and protect

¹ The term Chief Audit Executive (CAE) is the generic title used in the Public Sector Internal Audit Standards to describe the head of internal audit at an organisation. The CAE describes the role of a person in a senior position responsible for managing the internal audit activity in accordance with the internal audit charter and the mandatory elements of the International Professional Practices Framework. The CAE, or others reporting to the CAE, will have appropriate professional certifications and qualifications. The specific job title and/or responsibilities of the CAE may vary across organisations. At WDC the CAE has the post title of Audit and Risk Manager.

² In the Council's case the board is held to be the Audit and Standards Committee.

³ An assurance engagement is an objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the organisation. Examples of the types of engagements that would be considered assurance engagements include financial, performance, and compliance audits. Consulting activities are advisory and related client service activities, the nature and scope of which are agreed upon with the client and which are intended to add value and improve an organisation's operations without the internal auditor assuming management responsibility. Consulting activities includes such activities as conducting internal control training, providing advice to management about the control concerns in new systems, drafting policies, and participating in quality teams.

organisational value by providing risk-based and objective assurance, advice and insight’.

4 Statutory Basis of Internal Audit

- 4.1 Within local government there is a statutory requirement for an internal audit function. The 2003 Accounts and Audit Regulations (as amended by the 2006, 2009, 2011 and 2015 Regulations) require that “A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”
- 4.2 In addition, the Council’s Chief Finance Officer (the Head of Finance) has a statutory duty under Section 151 of the Local Government Act 1972 to “make arrangements for the proper administration of the authority’s financial affairs”. This assumes, amongst other duties, provision of an effective internal audit function. The Section 151 Officer relies, amongst other sources, upon the work of internal audit in reviewing the operation of systems of internal control and financial management.

5 Core Principles for the Professional Practice of Internal Auditing

- 5.1 The PSIAS set out Core Principles that underpin the effectiveness of internal audit. The application of the principles will help internal audit achieve its mission. The principles and how Internal Audit at Warwick District Council (‘the Council’ or ‘WDC’) achieve these are set out below:

Principle	Examples of how the principles are applied
Demonstrates integrity	<ul style="list-style-type: none"> • Confidentiality of work undertaken. • Building trust with clients. • Compliance with requirements of relevant professional bodies. • Requirements with rules and procedures of the Council.
Demonstrates competence and due professional care	<ul style="list-style-type: none"> • Quality-assured work. • Work towards professional qualification. • Training and development.
Is objective and free from undue influence.	<ul style="list-style-type: none"> • Ensure there is no conflict of interest. • Factual accuracy of audit findings • Safeguard arrangements in relation to CAE role
Aligns with the strategies, objectives and risks of the organisation.	<ul style="list-style-type: none"> • Risk based audit plan • Consideration of risks with corporate risk register (SBRR) • ICT risk assessment
Is appropriately positioned and adequately resourced.	<ul style="list-style-type: none"> • Independently located within the Council’s organisational structure

Principle	Examples of how the principles are applied
	<ul style="list-style-type: none"> • Adequate staff resource to deliver the audit plan • Direct reporting line to senior management and to Chair of Audit and Standards Committee
Demonstrates quality and continuous improvement	<ul style="list-style-type: none"> • Delivery of quality assurance and improvement actions
Communicates effectively	<ul style="list-style-type: none"> • Client satisfaction feedback • Clear and concise planning engagement • Quality of audit reporting and recommendations • Assurance to Audit and Standards Committee
Provides risk-based assurance	<ul style="list-style-type: none"> • Categorisation of audit opinions and recommendations • Audit work linked to corporate objectives • Auditing "what matters".
Is insightful, proactive and future-focused	<ul style="list-style-type: none"> • Participates within professional networks • Horizon scanning of internal and external audit-related activity • Service development time allowed
Promotes organisational improvement	<ul style="list-style-type: none"> • Implementation of audit recommendations • Development time allocated within the Audit Plan • Consultancy and advice on corporate projects

6 Responsibility, Authority and Scope of Internal Audit

- 6.1 Internal Audit's responsibilities are defined by the Audit and Standards Committee, via this Charter, as part of their oversight role. Internal audit activity is approved and overseen by the Audit and Standards Committee.
- 6.2 Internal Audit, with strict accountability for confidentiality and safeguarding records and information, has full and unrestricted access to all of the organisation's records, physical properties, and personnel pertinent to carrying out any engagement. All employees are required to assist Internal Audit in fulfilling its roles and responsibilities.
- 6.3 Internal Audit has direct, free and unrestricted access to senior management, the Audit and Standards Committee, the Chief Executive and the Leader of the Council. The Section 151 Officer and the Audit and Standards Committee will jointly agree the level of internal audit resource to be deployed at the Council. The Audit and Risk Manager will

communicate and interact directly with the senior management and the Audit and Standards Committee.

6.4 For line management purposes, the Audit and Risk Manager will report to the post of Head of Finance at Warwick District Council. The Chief Executive or Deputy Chief Executive will approve all decisions regarding the performance evaluation of the Audit and Risk Manager as part of the Council's Performance Management Framework.

6.5 The following groups are defined in terms of their powers and responsibilities in relation to Internal Audit:

Audit and Standards Committee

The PSIAS refers to 'the board'. This is usually taken to mean the audit committee. Its key responsibility as per the PSIAS is to maintain an overview on the adequacy of the council's governance, internal control and risk management processes. The Council's Audit and Standards Committee operates as the organisation's audit committee.

The Audit and Standards Committee is responsible for overseeing the effectiveness of the internal audit function, and holding the Audit and Risk Manager to account for delivery, through the receipt of regular reports and updates. The Audit and Standards Committee is responsible for the effectiveness of the governance, risk and control environment within the Council, holding managers to account for delivery.

Senior Management⁴

Senior management is responsible for helping to shape the programme of assurance work through analysis and review of key risks. Senior management is responsible for responding to reports issued by Internal Audit and for implementing recommendations within agreed timescales.

6.6 The scope of internal auditing encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of the organisation's governance, risk management, and internal control processes in relation to the organisation's defined goals and objectives. Internal control objectives considered by internal audit extend to the entire control environment of the organisation and include:

- Consistency of operations with established objectives and goals
- Effectiveness and efficiency of operations and employment of resources
- Compliance with significant policies, plans, procedures, laws, and regulations
- Reliability and integrity of management and financial information processes, including the means to identify, measure, classify, and report such information
- Safeguarding of assets.

⁴ Senior management comprises the members of the Senior Leadership Team i.e. the Chief Executive, the Deputy Chief Executive, the Programme Director for Climate Change and the Heads of Service Areas.

- 6.7 Internal Audit is responsible for evaluating all processes ('audit universe') of the organisation including governance processes and risk management processes. It also assists the Audit and Standards Committee in evaluating the quality of performance of external auditors and ensuring a proper degree of coordination with Internal Audit is maintained.
- 6.8 Due to its detailed knowledge and understanding of risks and controls, Internal Audit is well placed to provide advice and support on emerging risks and issues. As a result, Internal Audit, where it has the necessary skills and resources to do this, may perform consulting and advisory services as appropriate for the organisation as determined by the Audit and Risk Manager on a case-by-case basis. It may also evaluate specific operations at the request of the Audit and Standards Committee and senior management, as appropriate.
- 6.9 Based on its activity, Internal Audit is responsible for reporting significant risk exposures and control issues identified to the Audit and Standards Committee and to senior management, including fraud risks, governance issues, and other matters requested by these bodies. This can include the results of investigations, whether related to the conduct of staff or otherwise. This ensures Internal Audit plays a key role in providing assurance to the Audit and Standards Committee and senior management on the effectiveness of the entire control environment.

7 Professionalism and Ethical Behaviour

- 7.1 The work of Internal Audit is governed by the Public Sector Internal Audit Standards. This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of Internal Audit's performance.
- 7.2 In addition, Internal Audit will adhere to the Council's relevant policies and procedures as well as its own operating procedures set out in its Internal Audit Manual.
- 7.3 When undertaking their work, internal auditors are required to demonstrate integrity, objectivity, confidentiality and competency. This establishes trust and thus provides the basis for reliance on their judgement. Internal Audit officers will have due regard to the Committee on Standards of Public Life's 'Seven Principles of Public Life' and must comply to the code of ethics of any professional body where they are members.

8 Independence and Objectivity

8.1 Organisational Independence

- 8.1.1 Internal Audit is part of the Finance service area and the Audit and Risk Manager reports directly to the Head of Finance. The PSIAS requires that the CAE must report to a level within the organisation that allows the internal audit activity to fulfil its responsibilities. To enable this to happen,

the CAE has unfettered access to the Chief Executive, the Deputy Chief Executive and Monitoring Officer, the Chair of the Audit and Standards Committee and to the Finance Portfolio Holder To develop effective communication with the Chair, regular meetings are held to provide an update on internal audit activities.

- 8.1.2 Organisational independence is also achieved through functional reporting to the Audit and Standards Committee. Examples of functional reporting include the approval of this charter, approval of the internal audit plan, receiving regular monitoring reports on internal audit activity and the presentation of an annual report. The annual report will be timed to support the Council's Annual Governance Statement. Confirmation of Internal Audit's organisational independence will be included in the annual report of the Audit and Risk Manager.
- 8.1.3 A key determinant of the effectiveness of internal audit is that it is seen to remain free from interference in all regards. This shall include, but not limited to matters of audit selection, scope, procedure, frequency, timing or report content. To ensure this, Internal Audit will operate within a framework that allows unrestricted access to senior management and members, reporting in its own name and segregation of team members from line operations.
- 8.1.4 It is not uncommon, given the financial challenges facing local government, that a CAE will have operational responsibility for other service areas. At Warwick District Council, the Audit and Risk Manager has responsibility for Risk Management, Insurance and Corporate Fraud Investigation.
- 8.1.5 PSIAS standard 1112 requires that where responsibilities of the CAE fall outside of internal auditing, safeguards must be in place to limit impairments to independence or objectivity. In practical terms, at Warwick District Council, where an audit is to be undertaken on a service area that is managed by the Audit and Risk Manager then the audit will be reviewed and signed off by the Head of Finance. The relevant internal auditor will report direct to the Head of Finance for the purpose of approving documentation such as the audit assignment brief and draft and final reports.

8.2 *Individual Objectivity*

- 8.2.1 Internal auditors must have an impartial, unbiased attitude and avoid any conflict of interest. Internal auditors must exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors must make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others when forming judgements.
- 8.2.2 Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, they will not implement

internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their judgement.

- 8.2.3 In addition to the ethical requirements of the various professional bodies, each auditor is required to declare proactively any potential 'conflict of interest' prior to the commencement of each audit assignment. The Audit and Risk Manager will consider the materiality of the conflict and, if necessary, take remedial action. For example, assigning the audit to another team member or contracting the audit work externally.
- 8.2.4 All auditors are required to sign an annual declaration of interest to ensure that the allocation of audit work avoids conflict of interest. Auditors who undertake any consultancy work will be prohibited from auditing those areas. Audits are rotated within the team to avoid over-familiarity and complacency.

9 Role in Anti-Fraud

- 9.1 Managing the risk of fraud and corruption is the responsibility of management. At WDC this responsibility is defined within the Council's Code of Financial Practice and within the Anti-fraud and Corruption Strategy. Audit procedures alone, even when performed with due professional care, cannot guarantee that fraud or corruption will be detected. Internal auditors will, however, be alert in all their work to risks and exposures that could allow fraud or corruption.
- 9.2 The work programme of Internal Audit is designed, in part, to help deter fraud and corruption. With this in mind, Internal Audit bases its planning on regular risk assessment and works with senior managers in determining its programme of work.
- 9.3 Internal Audit will also share information with relevant partners, where lawful and appropriate, to increase the likelihood of detecting fraudulent activity and reduce the risk of fraud to all. This includes co-ordinating the statutory data matching processes and investigations arising under the National Fraud Initiative.
- 9.4 The Audit and Risk Manager must be notified immediately of all suspected or detected fraud, theft, corruption or any other impropriety so that the impact upon control arrangements can be evaluated, including implications for the provision of an overall opinion on the internal control environment contained within the Internal Audit Annual Report as well as implications for the Annual Governance Statement.

10 Resourcing

- 10.1 The Internal Audit service is provided through an in-house team of three full time equivalent officers. These officers report to the Audit and Risk Manager. The team sits within the Finance service area.
- 10.2 The audit plan is aligned to the available staff resource and this resource is deemed sufficient to ensure the coverage and effectiveness of internal

audit activity. The remit of Internal Audit is not just related to financial control and therefore it is essential the skills mix within the team reflects this wider responsibility. Where necessary, if it is deemed the audit team do not possess the required skills and knowledge or to supplement the in-house resource where that is insufficient in size, resources from external providers are utilised.

- 10.3 The Audit and Risk Manager is responsible for ensuring that the resources of the Internal Audit section are sufficient to meet its responsibilities and achieve its objectives. If a situation arose whereby it was the opinion these resources were insufficient, this would be formally reported to the Head of Finance and to the Audit and Standards Committee. It would also be reported to other members of senior management if deemed necessary.

11 Relationship with External Audit

- 11.1 Both internal audit and external audit have a commitment to work together to ensure resources are effectively and efficiently deployed. The two parties should meet regularly to support a cooperative, professional working relationship, share relevant information and coordinate the overall audit effort.
- 11.2 Both parties should advise each other of any significant issues which arise as soon as practicable, and of any changes or delays in agreed areas of reliance. They should also liaise during the planning stage of producing audit plans to ensure the timing and scope of our work makes the most of coverage and avoids duplication. External audit will have full and free access to all internal audit documentation.

12 Internal Audit Planning

- 12.1 At least annually, the Audit and Risk Manager will submit to the Audit and Standards Committee an Internal Audit Plan for review and approval. The Internal Audit Plan will include resource requirements. The Audit and Risk Manager will communicate the impact of resource limitations and significant interim changes to senior management and the Audit and Standards Committee.
- 12.2 The Internal Audit Plan will be developed based on a prioritisation of the audit universe using a risk-based methodology and on extensive consultation with stakeholders, including the Council's managers.
- 12.3 Any significant deviation from the approved Internal Audit Plan will be communicated through the periodic activity reporting process.

13 Reporting and Monitoring

- 13.1 The Audit and Risk Manager will arrange for a written report to be prepared and issued following the conclusion of each internal audit engagement; this will be distributed to appropriate managers at various

stages of draft. When the report is in final form it will also be issued to the relevant member portfolio holder.

- 13.2 The Internal Audit report will include management's response and corrective action taken or to be taken in regard to the specific findings and recommendations.
- 13.3 Management's response will include a timetable for anticipated completion of action to be taken and an explanation for any corrective action that will not be implemented.
- 13.4 Internal Audit will determine the state of implementation of recommendations contained in audit reports. For each assignment, managers are expected to provide Internal Audit with updates on the completion of the agreed action with evidence provided accordingly. Audit and Standards Committee will be informed of the completion (or otherwise) of the agreed actions on a quarterly basis.
- 13.5 The Audit and Risk Manager will consider any request from external stakeholders for reports on the results of internal audit activity, in consultation with senior management.
- 13.6 The Audit and Risk Manager will issue quarterly update reports to the Audit and Standards Committee to advise on the results of each internal audit engagement.
- 13.7 As set out in the PSIAS, para 2450, the CAE must also provide an annual report to the board that includes:
 - An annual internal audit opinion on the overall adequacy and effectiveness of the organisation's governance, risk and control framework
 - A summary of the audit work from which the opinion is derived, and
 - A statement on conformance with the PSIAS and the results of the Internal Audit Quality Assurance and Improvement Programme
- 13.8 Thus, every internal audit report should give an opinion on the risk and controls of the area under review, building up to the annual opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.
- 13.9 A fundamental part of the work undertaken by Internal Audit is the follow up of audit recommendations to ensure that management actions have been properly implemented. The Audit and Standards Committee has the remit to call in any officer to explain where recommendations remain unaddressed. All audit opinions and the results of follow up work, particularly the need to escalate any outstanding recommendations and/or adverse audit opinions, are also considered by the senior management team on a quarterly basis.

14 Periodic Assessment of the Effectiveness of Internal Audit

- 14.1 In accordance with the Public Sector Internal Audit Standards, internal assessments of the performance of the internal audit function that include ongoing monitoring of the activity and periodic self-assessments will be undertaken. In addition, an external assessment must be conducted at least once every five years by a qualified, independent assessor from outside the organisation.

15 Review of the Internal Audit Charter

- 15.1 This Charter will be subject to annual review by the Audit and Risk Manager and subsequent approval by the Audit and Standards Committee.

Richard Barr
Audit and Risk Manager, Warwick District Council
30 January 2024

Title: Warwick District Council Scale of Fees

Lead Officer: Graham Leach, Democratic Services Manager & Deputy Monitoring Officer (01926 456114)

Portfolio Holder: Councillor Davison

Wards of the District directly affected: None

Approvals required	Date	Name
Portfolio Holder	19/2/24	Cllr Davison
Finance		
Legal Services		
Chief Executive	19/2/24	Chris Elliott
Director of Climate Change		N/A
Head of Service(s)	19/2/24	Graham Leach
Section 151 Officer	19/2/24	Andrew Rollins
Monitoring Officer	19/2/24	Graham Leach
Leadership Co-ordination Group	19/2/24	
Final decision by this Committee or rec to another Cttee / Council?	Yes	
Contrary to Policy / Budget framework?	No	
Does this report contain exempt info/Confidential? If so, which paragraph(s)?	No	
Does this report relate to a key decision (referred to in the Cabinet Forward Plan)?	No	
Accessibility Checked?	Yes	

Summary

The report seeks agreement for the increase in elections fees payable to staff for elections in 2024.

Recommendation(s)

- (1) The Scale of Fees of Elections be increased by 5.44% in 2024, as the percentage at scale point 28, rounded to the nearest 50p remain in place up to December 2024.
 - (2) That the pay increase is back dated to 1 January 2024.
 - (3) The Committee notes that a full review of the Warwick District Election Fees will be undertaken and brought back to Committee for consideration before December 2024.
-

1 Background/Information

- 1.1 The Council is required to establish the fees payable to persons employed by the Returning Officer at its elections, held every four years, and at any by-election held in between. The authority for approving these fees had been delegated by Council to the Audit & Standards Committee.
- 1.2 In February 2021 the Licensing & Regulatory Committee approved the Warwick District Council and Parish/Town Council Election Scale of fees, up to December 2024, subject to the inclusion of any increase as a result of a national pay award for Council employees from 1 April 2021 up to and including 1 April 2024, rounded to the nearest 50p.
- 1.3 This was agreed in anticipation that employees would receive a percentage pay award each year. However, the pay award agreed (in October 22) for April 2022 was for a flat £1,925 per scale point. As this was not a straight percentage increase, consideration needed to be given as to how best to apply this to the fees payable to persons employed by the Returning Officer. A report was brought to this Committee, and approved, for a 6.6% increase, based on the relationship of election roles to the scale points and the additional responsibility for polling staff, as follows:
“The Scale of Fees of Elections be increased by 6.6% in 2023 and any increase as a result of a national pay award for Council workers from 1 April 2021 up to and including 1 April 2024, rounded to the nearest 50p remain in place up to December 2024”
- 1.4 The national pay award for Council Workers in 2023 was again settled at a flat figure of £1,925 per scale point leading to a similar challenge.
- 1.5 Officers are mindful of further phases of the Election Act coming into force during 2024 and the impact this will have on a polling station staff and that recruitment to work in polling stations is facing an increasing challenge nationally and locally.
- 1.6 With these points in mind, officers undertook analysis of the fees for elections and how they aligned to scale points for officers. In mapping these fees against scale points would have meant an average increase by circa 5.63%, the most common increase for a role would be a Grade E2 which is an increase between 5.85% to 5.44%.

- 1.7 However as there is due to be a full review of election fees before December 2024 it was thought appropriate that the lowest level was appropriate.
- 1.8 It should be noted that for the PCC election in May 2024 officers are working on setting standard fees across Warwickshire in agreement with the Police Area Returning Officer (PARO). However, WDC should also review its fees to allow for by elections (outside of scheduled election) and the general election.

2 Alternative Options

- 2.1 Officers are aware that different approaches have been taken across Warwickshire, where some authorities have provided 4% uplift and others have provided that plus an additional burden payment, recognising the challenges of voter ID.

3 Consultation and Councillor comments

- 3.1 The proposal has been considered and by the Leadership Co-ordination Group, via email and no comments were raised.

4 Implications of the proposal

4.1 Legal/Human Rights Implications

- 4.1.1 The proposals within the report are within the legislative framework and associated guidance.

4.2 Financial

- 4.2.1 The proposed 5.44% would see an increase cost of an estimated £12,000. This estimate was based on staffing levels for the WDC election in 2023.

4.3 Corporate Strategy

- 4.3.1 Warwick District Council has adopted a Corporate Strategy which sets three strategic aims for the organisation none of which are not directly implicated by the proposals in this report.

4.4 Environmental/Climate Change Implications

- 4.4.1 There are no direct environmental implications arising from this proposal.

4.5 Analysis of the effects on Equality

- 4.5.1 There are no direct impacts on equality matters arising from the recommendations of this report.

4.6 Data Protection

- 4.6.1 There are no specific data protection issues within the report.

4.7 Health and Wellbeing

- 4.7.1 There are no Health and Wellbeing implications arising from this proposal.

5 Risk Assessment

- 5.1 There are no significant risks associated with the report though failure to address the fees levels may affect recruitment for the forthcoming election(s).

Background papers: none

Supporting documents:

Report and Minutes of Licensing & Regulatory Committee 11 February 2021

Report and Minutes of Audit & Standards Committee 18 January 2023

Audit & Standards Committee
27 February 2024

Title: Work Programme
Lead Officer: Sophie Vale, Committee Services Officer
Portfolio Holder: Not applicable
Wards of the District directly affected: Not applicable

Summary

This report informs Members of Audit & Standards Committee of the Committee's work programme for 2023/24 (Appendix 1).

Recommendations

- (1) That Members consider the work programme, as set out at Appendix 1 to the report, and agree any change as appropriate.
 - (2) That the Committee notes the update from the Overview & Scrutiny Committee in respect of its workload, as set out at Appendix 2 to the report.
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1 Background/Information

- 1.1 The Audit & Standards Committee has two main purposes: (1) to promote and maintain high standards of conduct and governance within the Council and within the Parish and Town Councils within the District; (2) to act as the Audit Committee for the Council.
- 1.2 The establishment of the Audit & Standards Work Programme will ensure that Members are aware of the workload of the Committee and any changes to upcoming reports.
- 1.3 At the last meeting of the Audit & Standards Committee they asked for a further update from the Overview & Scrutiny Committee, following its meeting in January, on the concerns raised within the Annual Governance Statement about the workload of the Overview & Scrutiny Committee. The update from the Chair of Overview & Scrutiny Committee, is set out at Appendix 2 to the report.

Audit & Standards Committee WORK PROGRAMME

27 February 2024

Title	Purpose	Lead Officer/Councillor
Internal Audit Quarter 3 2023/24 Progress Report.	To advise on progress in completing the Audit Plan.	Richard Barr - Audit and Risk Manager
Internal Audit Strategic Plan 2024-27 and Internal Audit Charter 2024-25	To advise on proposals for internal coverage over the period 2024-27 and to obtain approval from Committee for these proposals.	Richard Barr - Audit and Risk Manager & Ian Davy – Principal Internal Auditor
Statement of Accounts Update 21/22 and 22/23	To note the Interim Audit Findings Report 21/22 and Auditors Annual Report 21/22 and 22/23, and the revised workplan for completion of the audits	Andrew Rollins – Head of Finance
Progress in managing O&S workload as part of this work programme report		Graham Leach – Head of Governance & Monitoring Officer
Statement of Accounts 23/24 – introduction to Azets	A chance for members to meet the Director and Audit Manager for Azets, the external auditor appointed to complete the audit of the 23/24 statement of accounts	Andrew Rollins– Head of Finance
Warwick District Council Election Scale of Fees		Graham Leach – Head of Governance & Monitoring Officer
Confidential Appendix to Qtr 3 IA - Update on the Audit Plan		Richard Barr - Audit and Risk Manager

12 June 2024

Title	Purpose	Lead Officer/Councillor
Quarterly IA Progress and AGS Review Reports (Qtr. 4)	To advise on progress in completing the Audit Plan and on completing the Significant Governance Issues set out in the Annual Governance Statement.	Richard Barr - Audit and Risk Manager

27 August 2024

Title	Purpose	Lead Officer/Councillor
Quarterly IA Progress and AGS Review Reports (Qtr. 1)	To advise on progress in completing the Audit Plan and on completing the Significant Governance Issues set out in the Annual Governance Statement.	Richard Barr - Audit and Risk Manager
Treasury Management Activity Report for period 1 Oct 2023 to 31 March 2024	This report details the Council's Treasury Management performance for the period 1 October 2023 to 31 March 2024	Richard Wilson – Principal Accountant

7 January 2025

Title	Purpose	Lead Officer/Councillor
Quarterly IA Progress and AGS Review Reports (Qtr. 2)	To advise on progress in completing the Audit Plan and on completing the Significant Governance Issues set out in the Annual Governance Statement.	Richard Barr - Audit and Risk Manager
Treasury Management Activity Report for period 1 April 2024 to 30 September 2024	This report details the Council's Treasury Management performance for the period 1 April 2024 to 30 September 2024	Richard Wilson – Principal Accountant

Without a confirmed date

Title	Purpose	Lead Officer/Councillor
Review of Significant Business Risk Register	To provide assurance to Members on the Council's risk environment.	Richard Barr - Audit and Risk Manager

Update from Chairman of Overview & Scrutiny Committee on the workload of the Committee

The Overview & Scrutiny Committee considered a report at its meeting in January, which sought to build upon the strength of scrutiny at Warwick District Council and address its workload capacity. This was built upon feedback from the Committee itself over discussions at its meetings this municipal year.

The Committee took this opportunity to significantly overhaul its work programme and consider why reports were due to be considered by them. They agreed that in all cases a matter must meet at least one of five agreed criteria. The workplan has been updated by officers, to be more focused on set themes at each meeting, providing focus for the Committee. This revised format will be considered by the Committee on 6 February to confirm the approach being taken.

To supplement this the Committee will also become more focussed on key areas of risk, looking at themes within the Significant Business Risk Register and risks associated with high value projects and contracts. To this end the 10 most valuable contracts are appended to the work plan in February for the Committee to consider if it wishes to look at any of them in greater detail.

The Committee recognises the importance of scrutinising the finances of the Council and while this is one of the criteria for adding items to the work programme the Committee have also decided to look longer term in respect of finances. To achieve this they will be receiving a report on the Medium Term Financial Strategy, to look at the challenges predicted and the actions being proposed to achieve this. This will be combined with a briefing to ensure the Committee are aware of the importance of the MTFs. A similar report has also been requested on the Housing Revenue Account. This approach, to looking more longer terms is supplemented by retaining the ¼ budget reports as standing items for the Committee to consider as a further piece of assurance.

The Committee have implemented a new report template for itself to provide more focussed reports on key aspects, such as performance, budget control and risk.

As previously explained the Committee now has four additional meetings a year (away from the Cabinet Cycle) to focus on key themes it wants to explore further (one such meeting was the January meeting). The Council has established the Budget Review Working Group which meets in public to look at fees and charges and the budget in detail.

These also supplement the set criteria for the Committee to look at Cabinet items to provide more of a consistent approach.

The Committee are also becoming aware that Councillors more widely need to be briefed on specific issues it identifies and it is now also keeping a record of these and times when it will be appropriate for officers to be briefing all Councillors.

The Committee takes the opportunity to remind all Councillors they have access to service area plans (which include performance and risk management data amongst other information) which they should all be looking at regularly.

Combined the Committee feels this work makes their role more manageable/sustainable, but it will continue to be self-reflective on this area and will provide further feedback to Council as part of its end of term report.

Andrew Milton
Chair of the Overview & Scrutiny Committee