

Internal Audit Progress Report 2023.24 (Appendix 1 - Progress against Internal Audit Plan 2023.24)

Assignments					
Category	Audit Area	High level scope	Days	Review	Status
Corporate Audit Reviews	Hosted Services	Arrangements in place for governance over management of hosted services through member and officer boards, including contractual agreements, sharing of risk and budgetary arrangements	15	Y	Final (Dec 23)
	Culture	High level review of emerging organisational culture to ensure appropriate values in place to achieve business objectives (including identifying any sub-cultures requiring closer review in future audits)	15	Y	In progress
Strategy, Policy & Performance	Performance Management	Review of performance framework to ensure accurate, timely and complete monitoring of council-wide performance information	20	Y	Final (Oct 23)
	Performance Management (Phase 2)	Review of KPI information to ensure accurate, timely and complete monitoring of council-wide performance information	5	Y	Deferred (Proposed)
Business Transformation & Change	Cyber-Controls	Non-complex cyber-security controls (training and awareness, user access etc) in place to prevent or manage cyber incidents	30	Y	Final (Oct 23)
	Project Management Office (Transformation)	Governance processes in place for major projects including ensuring delivery of transformation programme	20	Y	In progress
	Externally Funded Projects	Ensure effective governance, risk management and control for delivery of externally funded projects, including meeting funding conditions.	20	Y	Deferred (Proposed)
	Controcc	Completion of system audit initially progressed by Cumbria County Council.	0	Y	Final (Oct 23)
Resources Audit Reviews	Information Governance & Records Management	Arrangements in place for appropriate management of records in line with relevant legislation, including safe storage, retention and disposal	20	Y	Final (Jan 24)
	Building and Staff Security	Arrangements in place to prevent unauthorised access to Council property and controls to protect Council employees from potential harm.	20	Y	Final (Jan 24)
Public Health & Communities Audit Reviews	Substance Misuse Contract	Review of contractual management arrangements in place for key contract.	20	Y	Draft
	Environmental Health (Black Mould)	Ensure adequate processes and procedures in place to ensure council can respond to incidences of black mould in rented housing	10	Y	Final (Oct 23)
	Community Grants (Governance)	Short review of due diligence arrangements for payment of small grants to ensure Council has proportional oversight of funding provision.	2	Y	Final (Oct 23)
Place, Sustainable Growth & Transport Audit	Waste Disposal Contract	Review of contractual management arrangements in place for key high value contract.	20	Y	Final (Oct 23)

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Reviews	Highways	Service-level review of governance, risk management and internal controls to deliver key service.	20	Y	Deferred (Proposed)
Adult Social Care & Housing Reviews	CQC Readiness Phase 1	Ensure suitable process and plan in place in relation to the organisation's readiness for CQC inspection.	15	Y	Final (Aug 23)
	Data Quality	Review of data quality in place as part of authority's first SALT return, to ensure robust, comprehensive, accurate data.	10	Y	In progress
	Care provision	Service-level review of governance, risk management and internal controls to deliver key service, focusing on staff resourcing issues within the care sector.	20	Y	Deferred (Proposed)
	Liquid Logic Disaggregation (Joint with Childrens)	Review proposals to split sensitive data contained within key application as part of LGR process	5	Y	Final (Dec 23)
	S117 Arrangements	Process-level review of arrangements in place for provision of mental health aftercare.	15	Y	Suspended
	Deprivation of Liberty Safeguards	Process-level review of arrangements for authorising DoLS	10	Y	In progress
	DFG	Review of arrangements in place for provision of grants to ensure consistent approach adopted for risk management and control.	10	Y	Final (Feb 24)
	CQC Readiness Phase 2	Ensure suitable process and plan in place in relation to the organisation's readiness for CQC inspection.	10	Y	In progress
Children and Family Well-Being	St James, Millom	Internal Audit of school agreed following discussion with School Finance Team	10	Y	Final (Oct 23)
	Mayfield	Internal Audit of school agreed following discussion with School Finance Team	10	Y	Final (Oct 23)
	Netherton Infants	Internal Audit of school agreed following discussion with School Finance Team	10	Y	Deferred (Proposed)
	Newman Secondary	Internal Audit of school agreed following discussion with School Finance Team	10	Y	Final (Feb 24)
	SEN Transport (VFM)	Focused review of financial and procurement arrangements to ensure suitable value for money in place for service provision	10	Y	In progress
	External Placements	Service-level review of governance, risk management and internal controls to deliver key service.	20	Y	In progress
	Liquid Logic Disaggregation (Joint with Adults)	Review proposals to split sensitive data contained within key application as part of LGR process	5	Y	Final (Dec 23)
	BACS Payments	Short Review of controls in place at each sovereign authority to identify consistent approach going forward.	5	Y	Final (Aug 23)
	Financial Regulations	Short review of financial regulations to ensure appropriate consideration given to key financial controls.	5	Y	Final (Mar 24)
	Financial Services/Revenues & Benefits (Overarching Governance)	Overarching review of governance and risk management arrangements for both service areas to prevent duplication of work as part of delivery of the main financial systems audit programme	15	Y	In progress

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Category	Audit Area	High level scope	Days	Review	Status
Main Financial Systems Audit Reviews	Financial Sustainability	Review plans in place to ensure ongoing financial sustainability established for the Council.	25	Y	In progress
	Bank Reconciliation & Scheme of Delegation	Short review of two key internal controls expected to be implemented with immediate effect from Vesting Day	5	Y	Final (Dec 23)
	MAS	Ensure relevant controls in place for MFS to protect accuracy of council accounts and safeguard assets.	20	Y	In progress
	Debtors	Ensure relevant controls in place for MFS to protect accuracy of council accounts and safeguard assets.	20	Y	Draft
	Creditors	Ensure relevant controls in place for MFS to protect accuracy of council accounts and safeguard assets.	20	Y	Draft
	Income	Ensure relevant controls in place for MFS to protect accuracy of council accounts and safeguard assets.	20	Y	Suspended (Dec 23)
	Treasury Management	Ensure relevant controls in place for MFS to protect accuracy of council accounts and safeguard assets, as well as maximising income through appropriate, secure investments.	15	Y	In progress
	Payroll	Ensure relevant controls in place to protect accuracy of council accounts and safeguard assets and ensure employees paid on a timely basis.	20	Y	Draft
	Housing Benefits	Ensure relevant controls in place to deliver key service and protect accuracy of council accounts and safeguard assets.	15	Y	Deferred (Proposed)
	NNDR	Ensure relevant controls in place to deliver key service and protect accuracy of council accounts and safeguard assets.	15	Y	Deferred (Proposed)
	Council Tax	Ensure relevant controls in place to deliver key service and protect accuracy of council accounts and safeguard assets.	15	Y	Deferred (Proposed)
	Purchase Cards	Ensure relevant controls in place to safeguard Council assets and ensure value for money when using purchase cards.	20	Y	Final (Mar 24)
	Grant Claims	Contingency	Allocation for completion of grants and funding certifications where required.	16	
Supporting Families		Audit verification work (as per conditions of grant award)	15		Final (Mar 24)
Saturnalia		Audit verification work (as per conditions of grant award)	2		Final (Aug 23)
Sustainable Warmth Grant (LAD)		Audit verification work (as per conditions of grant award)	5		Final (Oct 23)

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	Sustainable Warmth Grant (HUG)	Audit verification work (as per conditions of grant award)	5		Final (Jan 23)
Follow Ups	Legacy recommendations	Review and assess outstanding recommendations from legacy Councils, including re-allocation where required.	10		Ongoing
	Quarterly reviews	Regular review and update of progress made by management on agreed actions to audit recommendations.	30		Ongoing
	Formal Follow Ups	Netherall School (Partial)	5	Y	Deferred (Proposed)
		Adult Direct Payments (Partial)	5	Y	Deferred (Proposed)
Counter Fraud	Policy	Preparation of Council's Counter-Fraud policies	10	Y	Final (Jun 23)
	Embedding Counter-Fraud Controls	Ensure relevant corporate controls are in place to manage the risk of fraud and corruption	15		Ongoing
	NFI	Administration and monitoring of NFI database, alongside reviewing and monitoring progress made for relevant matches and further investigation where necessary	10		Ongoing
Advice & Consultancy	MFS (Audit Consultancy)	Consultancy work to provide ongoing advice on processes in place for amalgamating legacy financial systems to ensure suitable consideration given to embedding appropriate financial controls into system design.	20		Ongoing
	Cyber Assurances	Consultancy exercise to work with ICT services to determine assurances in place to manage risk of cyber-attack (including additional risks associated with disaggregation of County Council services)	10		Planned
	Audit History	Sharing of previous audit reports for all legacy Councils with Senior Management	5		Final (Jun 23)
	Building Control (Regulations)	Ensure adequate processes and procedures in place to ensure compliance with forthcoming changes to regulations	5		On hold
	Governance Framework (Good Governance Principles)	Advocacy and assurance work to ensure corporate governance arrangements embedded/planned against the best practice requirements of the Good Governance Principles (CIPFA/SOLACE).	20	Y	Ongoing
Risk Management	Risk Management Work	Work undertaken by the Risk Management Officer (separate progress report)	214		Ongoing
Contingencies	Follow-Ups	Allocation for timely follow-ups for any audit reviews with partial (or below) assurances.	20		
	Counter-Fraud	Allocation of time for counter-fraud work (investigating allegations of fraud, pro-active counter-fraud prevention and fraud detection exercises)	25		

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	Advice	General contingency for audit advice and future consultancy exercises, including advocacy of early Internal Audit involvement in projects and change	20		
Management, Admin and Training	Administration	Time allocation for general administration tasks (Half an hour a day for each staff member)	170		Ongoing
	Management General	Time allocation for general management of the audit team.	50		Ongoing
	Training	Training programme for Internal Audit team (minimum of 5 days for each team member)	50		Ongoing
	Audit Committee	Preparation and review of Committee reports and attendance at Audit Committees	40		Ongoing
	Audit Committee Effectiveness	Exercise to ensure appropriate training and processes in place to ensure effective Audit Committee in place (in line with best practice)	30		Planned
	Planning	Preparation of Audit Plan for 2024/25 including time to prepare a planning methodology	20		In progress
	PSIAS Compliance (inc QAIP)	Exercise to review audit processes to ensure compliance with Standards	20		In progress
	Audit Universe (Con Imp)	Continuous improvement exercise to create risk-assessed audit universe to help inform understanding of risk environment and inform future planning	20		In progress
	MFS Testing (Con Imp)	Continuous improvement exercise to ensure standard testing in place for all MFS reviews.	10		In progress
	Continuous Improvement (General)	Allocation for further continuous improvement activity following establishment of continuous improvement register	30		Ongoing
TOTAL PRODUCTIVE DAYS			1549		
Admin Codes	Annual Leave		215		
	Bank Holidays		72		
	Sickness		36		
TOTAL DAYS			1872		