



AGENDA

NOTE: In the case of non-members, this agenda is for information only

- Committee - **GOVERNANCE AND AUDIT COMMITTEE**
- Date & Time - **Tuesday, 17th March, 2020 at 10.00 am**
- Venue - **Norfolk Room, Conference Suite, Elizabeth House, Dereham**

Members of the Committee requiring further information, or with specific questions, are asked to raise these with the appropriate officer at least two working days before the meeting. If the information requested is available, this will be provided, and reported to Committee.

Members

Mr W.P. Borrett (Chairman)	Mrs K. Grey
Mr R.G. Kybird (Vice-Chairman)	Mrs J. James
Mr H. E. J. Clarke	Mrs L.H. Monument
	Mr J Plaskett (Independent Lay Advisor)

Democratic Services
Elizabeth House, Walpole Loke,
Dereham Norfolk, NR19 1EE

Date: Friday, 6 March 2020

PART A - ITEMS OPEN TO THE PUBLIC

	<u>Page(s) herewith</u>
1. <u>MINUTES</u> To confirm the minutes of the meeting held on 16 January 2020.	4 - 13
2. <u>ACTIONS ARISING FROM THE MINUTES (IF ANY) (STANDING ITEM)</u>	
3. <u>APOLOGIES</u> To receive apologies for absence.	
4. <u>URGENT BUSINESS</u> To note whether the Chairman proposes to accept any item as urgent business, pursuant to Section 100(B)(4)(b) of the Local Government Act 1972.	
5. <u>DECLARATION OF INTERESTS</u> The duties to register, disclose and not to participate for the entire consideration of the matter, in respect of any matter in which a Member has a disclosable pecuniary interest are set out in Chapter 7 of the Localism Act 2011. Members are also required to withdraw from the meeting room as stated in the Standing Orders of this Council.	
6. <u>NON-MEMBERS WISHING TO ADDRESS THE MEETING</u> To note the names of any non-members wishing to address the meeting.	
7. <u>TRAINING (STANDING ITEM)</u> To note if there are any training issues/ requests.	
8. <u>STRATEGIC AND ANNUAL INTERNAL AUDIT PLANS 2020/21</u> Report of Faye Haywood, Head of Internal Audit.	14 - 33
9. <u>WORK PROGRAMME</u> A copy of the Committee's work programme is attached. The Committee is asked to consider whether any additions, deletions or amendments to the programme are required.	34
10. <u>NEXT MEETING</u> To note the arrangements for the next meeting on Friday, 5 June 2020 at 10am in the St George's Room .	

BRECKLAND COUNCIL

At a Meeting of the

GOVERNANCE AND AUDIT COMMITTEE

**Held on Thursday, 16 January 2020 at 10.00 am in
Norfolk Room, Conference Suite, Elizabeth House, Dereham**

PRESENT

Mr W.P. Borrett (Chairman)	Mrs J. James
Mr R.G. Kybird (Vice-Chairman)	Mrs L.H. Monument
Mrs K. Grey	Mr J. Plaskett (Independent Lay Advisor)

Also Present

Mrs F. Haywood	Mr P.D. Claussen
Mrs S. Dowling	

In Attendance

Ross Bangs	- Corporate Innovation & Performance Manager (shared)
Alison Chubbock	- Chief Accountant (Deputy Section 151 Officer) (BDC)
Jason Cole	- Executive Manager People & Innovation
Corey Gooch	- Business Intelligence Officer
Donna Hall	- Licensing & Business Support Manager
Faye Haywood	- Internal Audit Manager
Hannah Hooks	- Housing Manager
Stephen James	- Communities & Environmental Services Manager
Julie Britton	- Democratic Services Officer

Action By

1/20 MINUTES (AGENDA ITEM 1)

The Minutes of the meeting held on 3 October 2019 were confirmed as a correct record and signed by the Vice-Chairman, Councillor Robert Kybird subject to adding John Plaskett to the attendance list and Mr Plaskett's name being amended to John instead of Jon on page 7 of the agenda pack.

2/20 APOLOGIES (AGENDA ITEM 2)

An apology for absence had been received from Councillor Clarke.

3/20 URGENT BUSINESS (AGENDA ITEM 3)

None.

4/20 DECLARATION OF INTERESTS (AGENDA ITEM 4)

None declared.

**5/20 NON-MEMBERS WISHING TO ADDRESS THE MEETING (AGENDA
ITEM 5)**

Councillor Paul Claussen, the Executive Member for Governance and

Action By

Councillor Susan Dowling were in attendance.

6/20 TRAINING (STANDING ITEM) (AGENDA ITEM 6)

A Treasury Management Training session had been held on 3 October 2019 and no further training was requested.

7/20 Q3 STRATEGIC RISK REPORT (AGENDA ITEM 7)

As there was no press and public present, the exclusion of press and public was agreed under this item.

Ross Bangs, the Corporate Innovation & Performance Manager presented the report.

The report highlighted the status of the Council's 12 identified strategic risks as of the end of quarter 3 2019/20. The following identified risks were highlighted.

Impact of Homelessness Reduction Act

The risk relating to the impact of the Homelessness Reduction Act on the Council had been downgraded from high to medium. Although demand remained high, the recommendations of the Housing Peer Review conducted by the Local Government Association (LGA) in 2019 were being implemented with a follow up review scheduled for mid-February. It was anticipated that performance would improve into Quarter 4 with an increased focus on prevention being applied within the service.

Failure to Maximise Income from Investment Asset Portfolio

The Commercial Property Team continued to actively market the current core void units, Roman House and The Green Britain Centre. Members were informed that, as of yesterday, Roman House had been let and information relating to the Green Britain Centre would be brought to the next meeting as discussions were still on-going.

Failure to Maximise Trading Opportunities

This risk had been continually within target and was unlikely to change unless new commercial activities were undertaken. It was therefore proposed that this risk be downgraded to an operational risk; however, it was agreed that this risk should remain until Quarter 4.

General Data Protection Regulation Implementation

The risk relating to the implementation of the General Data Protection Regulation had remained the same for this quarter. Following on from the last Governance and Audit it was questioned if Member training had been offered to all Members. It had since been confirmed that Member training had taken place in June 2019.

It was proposed to move the target date for the risk relating to contracts and procurement to the end of March 2020 to take account of any implications relating to Brexit.

Mr Plaskett felt that the commentary had much improved but was always disappointed when targets were missed as it put doubt in Members' minds. He felt that the risk register should become a live document and form

Action By

part of Officers day to day use.

The Corporate Innovation & Performance Manager advised that he and Jason Cole, the new Executive Manager for People & Innovation now had at voice at Executive level unlike before so improvements would be made.

Referring to the Medium Term Financial Plan, the Vice-Chairman asked about Government future funding. In response, Alison Chubbock, the Chief Accountant & Deputy S151 Officer, advised that the Council had received a provisional settlement for next year. The risk was for the year after next in relation to business rates and fair funding review.

Councillor James felt that it was too soon to remove the risk in relation to the Local Plan as the Local Plan document was currently being reviewed. It was noted that a timetable was being produced by the newly formed Local Plan Working Group

RESOLVED that the report be noted and the aforementioned changes/amendments be actioned.

8/20 PROGRESS REPORT ON INTERNAL AUDIT ACTIVITY (AGENDA ITEM 8)

Faye Haywood, the Internal Audit Manager presented the report.

The report contained information on Internal Audit activity from 1 April 2019 to 6 January 2020 in relation to the completion of the Annual Internal Audit Plan for 2019/20, and included summarised executive summaries in respect of the audit reviews which had been finalised in the course of this period.

At the meeting on 15 February 2019, the Annual Internal Audit Plan for the year was approved, identifying the specific audits to be delivered. Since approval there had been two significant changes to the plan.

Office 365 - This audit had been deferred from the 2018/19 plan to allow both Councils to work on implementation. This product had not yet been installed. Internal Audit was receiving updates from the Technology Board in relation to implementation and the review would be deferred until 2021 to allow this work to be completed.

Public Sector Housing - A Peer review of the service had been undertaken and a number of recommendations as a result of this review were being actioned by Management. It was therefore requested that the review be deferred until 2020/21.

The current position in completing audits to date within the financial year was shown in Appendix1 of the report and highlighted that the 2019/20 Internal Audit Plan had now been delivered. In summary, 111.4 days, 72% of programmed work had been completed of the revised Internal Audit Plan for 2019/20.

During the period covered by the report, Internal Audit had issued eight final reports – these had been highlighted in the table at section 4.4 of the report. On completion of each individual audit all assurance levels had been positive three of which had been awarded substantial assurance.

Action By

The Executive Summary of these reports had been attached at Appendix 2 of the report.

In addition to the above assurance work, a position statement had been issued in the area of IT Strategy. This audit had been carried out as a joint piece of work with South Holland District Council due to the shared management structure in place. The objective of the review was to ascertain the Councils' current position with regards to oversight of IT Strategy Management. The key suggested actions and improvements arising from this work had been highlighted at section 4.7 of the report.

The Internal Audit Services contract included a suite of key performance measures against which the contractor would be reviewed on a quarterly basis. Quarters one, two and three had now been completed and a report on the performance measures provided to the Head of Internal Audit. Performance was currently at green status with targets having been satisfactorily met. In addition to these quarterly reports from the Contractors Audit Director, ongoing weekly updates were provided to ensure that delivery of the audit plan for the current financial year was on track. A review of the most recent update indicated that the 2019/20 Internal Audit plan was being completed in line with expectations.

Members' attention was then drawn to Appendix 2 of the report which contained the executive summary of reports finalised within the period.

Mr Plaskett felt that the Committee should be encouraged with being awarded reasonable and substantial performance. The Chairman congratulated the Chief Accountant on the substantial assurance reviews that had been awarded for the income and accountancy audits.

RESOLVED that the outcomes of the eight audits completed by TIAA, in the period covered by this report, and the amendments to the 2019/20 Internal Audit Plan be noted.

9/20 FOLLOW UP ON INTERNAL AUDIT RECOMMENDATIONS (AGENDA ITEM 9)

Faye Haywood, the Internal Audit Manager presented the report.

The report provided Members with the position on the progress made by Management in implementing agreed Internal Audit recommendations as at 6 January 2020.

A number of recommendations remained outstanding from previous years. For this reason, relevant Officers had been requested to attend as it was important to close down these outstanding recommendations before year end.

Appendix 2 of the report, which contained the outstanding internal audit recommendations, was explained in great detail.

Mr Plaskett found it very disappointing that recommendations from 2016/17 had still not been actioned to which he felt was totally unacceptable.

The Chairman agreed.

Action By

BRK1704: Environmental Services Contaminated Waste

Stephen James, the Communities Manager was in attendance and explained in great detail the reason behind the outstanding recommendation in relation to contaminated waste.

It was agreed that an interim policy would be produced by year end should the relevant Committee process allow.

BRK1802: Private Sector Housing

Hannah Hooks, the Housing Manager was in attendance and explained that three of the Private Sector Housing recommendations from 2018/19 had been agreed prior to her being in post. As an update had not been provided in time for the meeting, a verbal report on progress was provided.

BRK1906: Housing Needs

As far as Housing Needs was concerned an extension to the date to 28 February 2020 had been requested. The recommendation for a full review of Housing Grants had been put back to 31 January 2020.

The Internal Audit Manager pointed out that she was being kept up to date and being provided with evidence in respect of these recommendations. It was agreed that the Internal Audit Manager and the Housing Manager would meet prior to future Governance & Audit Committee's to discuss all recommendations.

The Chairman thanked the Housing Manager for attending.

BRK1709: Licensing & Business Support

Donna Hall, the Licensing & Business Support Manager advised that taxi licence fees had not been reviewed for a number of years and explained the reason for the delay.

The Taxi Licensing Policy had been going through the Committee process since November 2019 and following a consultation, was due to go to the Licensing Committee meeting in March 2019. Taxi fees would then follow. The policy and fees work had been delayed due to changes in legislation and procedures.

The Vice-Chairman pointed out that there was an annual review of fees and charges within the budget process. In response, the Licensing & Business Support Manager explained that in 2019 the Executive Director & S151 Officer had reviewed licensing fees and agreed that further work on fee reviews should be postponed until the policy consultation had taken place.

The Chairman felt that no further updates on this matter would be accepted and suggested that a meeting should take place between the Licensing & Business Support Manager and the Internal Audit Manager to bring these matters to a close.

Action By

BRK1821: Cyber Security

The Chief Accountant & Deputy Section 151 Officer explained that Simon Stubbs the IT Manager was currently off sick.

It was agreed to extend the deadline to 31 March 2020.

The Internal Audit Manager stressed the importance of these outstanding audit recommendations and thanked the Committee Members for all their assistance on these matters.

Mr Plaskett felt that the Chief Executive should have more involvement and be taking a more personal responsibility than Officers would take more notice.

The Chairman pointed out that in terms of escalation it had been agreed that Officers would continue to be asked to attend meetings in future when their recommendation date had passed. Alternatively, taking Mr Plaskett's point on board, the Chief Executive could attend on the Officer's behalf if no improvements had been made and the recommendation(s) continued to be seriously overdue.

RESOLVED that the contents of the report be noted.

10/20 SELF ASSESSMENT REPORT (AGENDA ITEM 10)

Faye Haywood, the Internal Audit Manager presented the report.

The first part of the assessment required 'yes' or 'no' responses, the second part required an assessment as to how the Committee displayed its effectiveness through the reports it received and was broken down into key areas.

At the previous Committee meeting on 3 October 2019, Members reviewed the results of the completed self-assessment exercise carried out in February 2019.

The Internal Audit Manager suggested that this work should be undertaken annually in October each year rather than every six months.

Mr Plaskett asked a question in relation counter fraud and corruption risks, the last area on page 82 of the agenda pack. Members were informed that these matters were in relation to policies. The Chief Accountant & Deputy S151 Officer pointed out that the Counter Fraud, Whistle Blowing reports were only presented to the Governance & Audit Committee every three years due to the Anglia Revenues & Benefits Partnership (ARP) having its own policies and Counter Fraud Team in place.

The Vice-Chairman asked if part of that 3 year process concentrated on where fraud could occur. Members were informed that it did as regular updates were provided.

Councillor Claussen, the Executive Member for Governance and a substitute Member of ARP mentioned a new technology that ARP would be using very soon that specifically looked at fraud.

Action By

RESOLVED that the attached checklist at Appendix 1 of the report be noted and the Self-Assessment report be brought to the Governance & Audit Committee annually in October.

11/20 ACCOUNTING POLICIES 2019-20 (AGENDA ITEM 11)

The Chief Accountant & Deputy S151 Officer presented the report.

Members were being asked to review and agree the 2019-20 accounting policies in readiness for the review of the Statement of Accounts.

The policies were prepared in line with CIPFA's Code of Practice on Local Authority Accounting in the UK 2019-20 (the Code). There had been no major areas of accounting change within the Code in 2019-20 but leases have been deferred until 2021.

Therefore, the majority of the accounting policies in Appendix A (attached to the report) had not changed from 2019-20. The main changes made had been highlighted at section 1.3 of the report.

Mr Plaskett drew attention to page 92 of the agenda pack and asked if assets were revalued every three or five years. Members were informed that the Council revalued its assets every three years but there was some flexibility.

The Vice-Chairman asked which areas had been removed. Members were informed that pensions and discretionary top-ups in respect of redundancies had been removed. The Chairman felt that it would be helpful to see these removals listed in future. For clarity, the Chief Accountant & Deputy S151 Officer highlighted the very minor areas that had been removed:

- Pensions – employee benefits/discretionary benefits, this wording had been removed.
- Estimation techniques – this wording had been removed
- Interest in companies and other entities, this wording had been removed as ARPT Trading Company had been dormant for many years.
- VAT notes had been removed.

It was agreed that a covering report would be included in future.

RESOLVED that the Accounting Policies for 2019-20 at Appendix A of the report be agreed; subject to the changes being included in a covering report in future.

12/20 TREASURY MANAGEMENT MID YEAR REPORT 2019-20 (AGENDA ITEM 12)

The Chief Accountant & Deputy S151 Officer presented the report.

Members were being asked to agree the mid-year report and information on treasury activity.

Members' attention was drawn to the most important part of the report at

Action By

Appendix B – the Treasury Management Strategy Statement. It was noted that there were no issues to highlight.

Appendix A of the report, the economic outlook, had been submitted straight from the Council's Advisors, Link Asset Services.

The Vice-Chairman asked Members to note that Appendix A highlighted the rapid growth of PWLB interest rates that had affected borrowing schemes.

RESOLVED that the mid-year report and information on treasury activity be agreed.

13/20 TREASURY MANAGEMENT POLICY AND STRATEGY 2020-21
(AGENDA ITEM 13)

The Chief Accountant & Deputy S151 Officer presented the annual report which included recommendations to Full Council.

The report outlined the Council's Prudential Indicators for 2020-21 to 2023-24 and set out the expected treasury operations for this period and requested approval for the Treasury Management Policy, Strategy and Prudential Indicators for 2020-21 to 2023-24.

Changes made to the Treasury Management Policy and Investment Strategy (Appendices B1 and B2) had been highlighted in red text to enable easy identification of the amendments.

It was noted that the Council would have a borrowing need from 2020/21 and to help manage this an increase to the overdraft limit had been suggested (to be used only in an emergency).

The Vice-Chairman mentioned the HIF project and the interim claims which he felt had a very strange claim profile.

In response to a concern in terms of the Waste Contract, the Chief Accountant & S151 Officer advised that it had been a clear choice to purchase the vehicles over the life of the contract. There would be savings but currently there were so many assumptions it had been agreed to wait until next year when the contract came into effect to determine the actual saving.

Another change to note was the introduction of short term loans for Town & Parish Councils up to a maximum of £10k. This would allow the Finance Team a degree of flexibility (in conjunction with the Ward Member) instead of having to go to Full Council.

Appendix A included values of the Council's draft budget (see table 2 on page 108) that showed the Council was moving into a borrowing position.

Mr Plaskett asked for further information in respect of the figures within table 3 on page 109 of the agenda pack. Members were informed that this table related to the borrowing need from 2021 onwards in relation to capital spend.

Action By

RECOMMEND to Full Council that:

- 1) The Treasury Management Strategy 2020-21 to 2023-24 at **Appendix A** be approved;
- 2) The Minimum Revenue Provision (MRP) statement contained within **Appendix A** which sets out the Council's policy on MRP be approved;
- 3) The Prudential & Local Indicators and limits contained within **Appendix A** (Tables 1-11) be approved;
- 4) The Investment Strategy 2020-21 (**Appendix B**) and the detailed criteria included in **Appendix B1** be approved; and
- 5) The Treasury Management Policy at **Appendix B2** be approved.

14/20 WORK PROGRAMME (AGENDA ITEM 14)

Referring the meetings in June and July 2020, the Chief Accountant & Deputy S151 Officer explained that Ernst & Young (E&Y) had arranged an event in early January to update their clients on the difficulties in completing the audits for the coming year. In short, due to experiencing significant recruitment issues, E&Y was not going to meet the 31 July deadline and had asked for this to be put back until the end of September. It was noted that there was nothing written in the regulations to enforce deadline dates.

E&Y was also offering an event for all the Chairmen and Vice-Chairmen of the Governance & Audit Committees in February to explain their situation.

The Chairman remembered that the deadlines for the accounts used to be much later but at that time the external auditors had asked for the deadlines to be brought forward which the Committee obliged.

The Chief Accountant & Deputy S151 Officer said that she was hesitant to change the dates until confirmation had been received from E&Y.

Mr Plaskett queried the contract and asked if all external auditors were experiencing the same issues. In terms of the contract, Members were informed that the contract was with Public Sector Audit Appointments Ltd (PSAA) and they were responsible for appointing the auditors to local Government.

The Vice-Chairman asked if it would be worth writing to PSAA.

Mr Plaskett mentioned the NHS and the auditors that it used.

The Chairman asked the Chief Accountant & Deputy S151 Officer to keep a watching brief on this matter.

Referring to the Work programme it was agreed that another meeting was required before the June meeting to consider the Internal Audit Annual Audit Plan 2020/21.

Action By

It was agreed that an additional meeting would be held on 17 March 2020 at 10am in the Norfolk Room.

The work programme was otherwise noted.

15/20 NEXT MEETING (AGENDA ITEM 15)

The arrangements for the additional meeting on 17 March 2020 at 10am in the Norfolk Room were noted.

16/20 EXCLUSION OF PRESS & PUBLIC (AGENDA ITEM 16)

RESOLVED that under Section 100(A)(4) of the Local Government Act 1972, the press and the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in paragraph 3 of Schedule 12A to the Act.”

The above exclusion was agreed under agenda item 7.

17/20 QUARTER 3 STRATEGIC RISK REPORT (FOR INFORMATION) (AGENDA ITEM 17)

This matter was discussed under agenda item 7.

The meeting closed at 11.45 am

CHAIRMAN

BRECKLAND DISTRICT COUNCIL

Report of: Head of Internal Audit

To: Governance and Audit Committee, 17 March 2020

Author: Emma Hodds, Head of Internal Audit
Faye Haywood, Internal Audit Manager

Subject: Strategic and Annual Internal Audit Plans 2020/21

Purpose: This report provides an overview of the stages followed prior to the formulation of the Strategic Internal Audit Plan for 2020/21 to 2022/23 and the Annual Internal Audit Plan for 2020/21.

It will also provide the basis for the Annual Audit Opinion on the overall adequacy and effectiveness of Breckland District Council's framework of governance, risk management and control.

Recommendation(s):

- 1) That the Committee notes and approves:
 - a) the Internal Audit Strategy for 2020/21;
 - b) the Strategic Internal Audit Plan 2020/21 to 2022/23; and
 - c) the Annual Internal Audit Plan 2020/21.

1.0 BACKGROUND

- 1.1 The Accounts and Audit Regulations 2015 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".
- 1.2 Those standards are set out in the Public Sector Internal Audit Standards (PSIAS) which came into effect in April 2013.
- 1.3 The attached report contains;
 - the Internal Audit Strategy, which is a strategic high level statement on how the internal audit service will be delivered and developed in accordance with the charter and how it links to the organisational objectives and priorities;
 - the Strategic Internal Audit Plan, which details the plan of work for the next three financial years;
 - the Annual Internal Audit Plan, which details the timing and the purpose of each audit agreed for inclusion in 2020/21.

2.0 REASONS FOR RECOMMENDATION(S)

2.1 The risk-based internal audit plans will add value to the Council, have a defined and specific scope for each review and ensure that risks in relation to the service area are being reviewed by Internal Audit, thus enabling best practice to be followed.

3.0 EXPECTED BENEFITS

3.1 The Council's key business risks will be addressed by Internal Audit, thus ensuring that appropriate controls are in place to mitigate such risks and also ensure that the appropriate and proportionate level of action is taken.

3.2 The Internal Audit Service will be seen to add value, become a useful management tool and link more directly to the Council's risk management processes.

4.0 IMPLICATIONS

4.1 Corporate Priorities

4.1.1 Internal Audit helps to ensure that the service areas and risks reviewed are working towards the efficient and effective delivery of the Council's corporate priorities.

4.2 Financial

4.2.1 The Internal Audit Service is provided by way of a Partnership Agreement with South Norfolk Council, whereby South Norfolk Council provide the role of the Head of Internal Audit and Contract Manager to Breckland Council, and the service provision i.e. delivery of the audits, is provided through a contract with TIAA Ltd. The 2020/21 plans have been set within the approved budget.

4.3 Risk Management

4.3.1 The Risk Based Internal Audit approach will ensure that the Council's key risks are accurately reviewed and updated and thus the Internal Audit Service is adding value and auditing the key risk areas.

4.4 Stakeholders / Consultation / Timescales

4.4.1 The Strategic and Annual Internal Audit Plans for 2020/21 have been discussed and agreed with Senior Managers, prior to being presented to the Committee.

Background papers: None

Lead Contact Officer

Name and Post: Emma Hodds, Head of Internal Audit

Telephone Number: 01508 533791

Email: ehodds@s-norfolk.gov.uk

Director / Officer who will be attending the Meeting: Faye Haywood, Internal Audit Manager

Exempt Decision: No

Appendices attached to this report: Strategic and Annual Internal Audit Plans 2020/21

Eastern Internal Audit Services



BRECKLAND DISTRICT COUNCIL

Strategic and Annual Internal Audit Plans 2020/21

Responsible Officer: Head of Internal Audit

CONTENTS

1. INTRODUCTION	2
2. AUDIT CHARTER.....	2
3. INTERNAL AUDIT STRATEGY	3
4. STRATEGIC INTERNAL AUDIT PLAN	3
5. ANNUAL INTERNAL AUDIT PLAN 2020/21	3
APPENDIX 1 – INTERNAL AUDIT STRATEGY	5
APPENDIX 2 – STRATEGIC INTERNAL AUDIT PLAN.....	9
APPENDIX 3 – ANNUAL INTERNAL AUDIT PLAN	13

1. INTRODUCTION

- 1.1 The Accounts and Audit Regulations 2015 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”.
- 1.2 The Public Sector Internal Audit Standards (PSIAS) mandate a periodic preparation of a risk-based plan, which must incorporate or be linked to a strategic high level statement on how the internal audit service will be delivered and developed in accordance with the charter and how it links to the organisational objectives and priorities, this is set out in the Internal Audit Strategy.
- 1.3 Risk is defined as 'the possibility of an event occurring that will have an impact on the achievement of objectives'. Risk can be a positive and negative aspect, so as well as managing things that could have an adverse impact (downside risk) it is also important to look at potential benefits (upside risk).
- 1.4 The development of a risk-based plan takes into account the organisation's risk management framework. The process identifies the assurance (and consulting) assignments for a specific period, by identifying and prioritising all those areas on which objective assurance is required. This is then also applied when carrying out individual risk based assignments to provide assurance on part of the risk management framework, including the mitigation of individual or groups of risks.
- 1.5 The following factors are also taken into account when developing the internal audit plan:
 - Any declarations of interest so as to avoid conflicts of interest;
 - The requirements of the use of specialists e.g. IT auditors;
 - Striking the right balance over the range of reviews needing to be delivered, for example systems and risk based reviews, specific key controls testing, value for money and added value reviews;
 - The relative risk maturity of the Council;
 - Allowing contingency time to undertake ad-hoc reviews or fraud investigations as necessary;
 - The time required to carry out the audit planning process effectively as well as regular reporting to and attendance at Governance and Audit Committee, the development of the annual report and opinion and the Quality Assurance and Improvement Programme.
- 1.6 In accordance with best practice the Governance and Audit Committee should '*review and assess the annual internal audit work plan*'.

2. AUDIT CHARTER

- 2.1 There is an obligation under the PSIAS for the Charter to be periodically reviewed and presented. This Charter is therefore reviewed annually by the Head of Internal Audit to confirm its ongoing validity and completeness, and presented to the Section 151 Officer, Senior Management and the Governance and Audit Committee every two years, or as required for review. The Charter was approved in 2019 and will next be reviewed and approved by the Committee March 2021. No changes have been required for the year ahead.

- 2.2 As part of the review of the Audit Charter the Code of Ethics are also reviewed by the Head of Internal Audit, and it is ensured that the Internal Audit Services contractor staff, as well as the Head of Internal Audit adhere to these, specifically with regard to; integrity, objectivity, confidentiality and competency. Formal sign off to acceptance of the Code of Ethics is retained by the Head of Internal Audit.

3. INTERNAL AUDIT STRATEGY

- 3.1 The purpose of the Internal Audit Strategy (**see Appendix 1**) is to confirm:
- How internal audit services will be delivered;
 - How internal audit services will be developed in accordance with the internal audit charter;
 - How internal audit services links to organisational objectives and priorities; and
 - How the internal audit resource requirements have been assessed.

4. STRATEGIC INTERNAL AUDIT PLAN

- 4.1 The overarching objective of the Strategic Internal Audit Plan (**see Appendix 2**) is to provide a comprehensive programme of review work over the next three years, with each year providing sufficient audit coverage to give annual opinions, which can be used to inform the organisation's Annual Governance Statement.
- 4.2 The coverage over the forthcoming years has been discussed with Executive Management Team to ensure that audits are undertaken at the right time, at a time where value can be added, as well as ensuring sufficient coverage for an Annual Opinion on the framework of governance, risk management and control. The discussions also went into greater detail in relation to the scope of the audits for the forthcoming financial year.
- 4.3 The Strategic Plan has also taken account of the audits that have been deferred from 2019/20; Private Strategic Housing and Customer Relationship Management as previously reported through to the Governance and Audit Committee.

5. ANNUAL INTERNAL AUDIT PLAN 2020/21

- 5.1 Having developed the Strategic Internal Audit Plan, the Annual Internal Audit Plan is an extract of this for the forthcoming financial year (**see Appendix 3**). This details the areas being reviewed by Internal Audit in 2020/21, the number of days for each review, the quarter during which the audit will take place and a brief summary / purpose of the review and highlights those audit reviews which we be jointly undertaken with South Holland DC.
- 5.2 The Annual Internal Audit Plan for 2020/21 totals 205 days, 170 of which is provided by Eastern Internal Audit Services and 35 days of which are provided through the arrangements in place for Anglian Revenues Partnership (ARP) arrangements.
- 5.3 The work to be provided by Eastern Internal Audit Services encompasses 18 audits, 11 of which will be jointly carried out at Breckland DC and South Holland DC:
- 5.4 Audit verification work concerning audit recommendations implemented to improve the Council's internal control environment will also be undertaken throughout the financial year.

- 5.5 The Head of Internal Audit and Internal Audit Manager are members of the Finance Board and attend the Performance, Risk and Audit Board as appropriate, both of which have established terms of reference. Participating in these Boards results in a greater awareness of the Council's key activities.

APPENDIX 1 – INTERNAL AUDIT STRATEGY

EASTERN INTERNAL AUDIT SERVICES BRECKLAND AND SOUTH HOLLAND DISTRICT COUNCILS

INTERNAL AUDIT STRATEGY FOR 2020/21

1. Introduction

- 1.1 The Internal Audit Strategy is a high-level statement of;
- how the internal audit service will be delivered;
 - how internal audit services will be developed in accordance with the internal audit charter;
 - how internal audit services links to the organisational objectives and priorities; and
 - how the internal audit resource requirements have been assessed.

The provision of such a strategy is set out in the Public Sector Internal Audit Standards (the standards).

- 1.2 The purpose of the strategy is to provide a clear direction for internal audit services and creates a link between the Charter, the strategic plan and the annual plan.

2. How the internal audit service will be delivered

- 2.1 The Role of the Head of Internal Audit and contract management is provided by South Norfolk Council to; Breckland, Broadland, North Norfolk, South Holland and South Norfolk District Councils, Great Yarmouth Borough Council and The Broads Authority. All Authorities are bound by a Partnership Agreement.

- 2.2 The delivery of the internal audit plans for each Authority is provided by an external audit contractor, who reports directly to the Head of Internal Audit. The current contract is with TIAA Ltd, and commenced on 1 April 2015, for an initial period of 5 years ending 31 March 2020. In line with the terms of this contract an extension has been agreed which will allow the contract to run for a further two years terminating on 31 March 2022.

3. How internal audit services will be developed in accordance with the internal audit charter

3.1 Internal Audit objective and outcomes

- 3.1.1 Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the Authority's operations. It helps the Authority accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

- 3.1.2 The outcomes of the internal audit service are detailed in the Internal Audit Charter and can be summarised as; delivering a risk based audit plan in a professional, independent manner, to provide the Authority with an opinion on the level of assurance it can place upon the internal control environment, systems of risk management and corporate governance arrangements, and to make recommendations to improve these provisions, where further development would be beneficial.

- 3.1.3 The reporting of the outcomes from internal audit is through direct reports to senior management in respect of the areas reviewed under their remit, in the form of an audit report.

The Governance and Audit Committee for each Council and the Section 151 Officer also receive:

- The Audit Plans Report, which is risk based and forms the next financial year's plan of work;
- The Progress Reports which provide summaries of the work achieved throughout the year and the individual opinions awarded on conclusion of reviews;
- The Follow Up Reports which detail the level of management action taken in respect of agreed internal audit recommendations; and
- The Annual Report and Opinion on the overall adequacy and effectiveness of the Authority's framework of governance, risk management and control.

3.2 Internal Audit Planning

3.2.1 A risk-based internal audit plan (RBIA) is established in consultation with senior management that identifies where assurance and consultancy is required.

3.2.2 The audit plan establishes a link between the proposed audit areas and the priorities and risks of the Authority taking into account:

- Stakeholder expectations, and feedback from senior and operational managers;
- Objectives set in the strategic plan and business plans;
- Risk maturity in the organisation to provide an indication of the reliability of risk registers;
- Management's identification and response to risk, including risk mitigation strategies and levels of residual risk;
- Legal and regulatory requirements;
- The audit universe – all the audits that could be performed; and
- Previous IA plans and the results of audit engagements.

3.2.3 In order to ensure that the internal audit service adds value to the Authority, assurance should be provided that major business risks are being managed appropriately, along with providing assurance over the system of internal control, risk management and governance processes.

3.2.4 Risk based internal audit planning starts with the Authority's Business Plan, linking through to the priority areas and the related high-level objectives. The focus is then on the risks, and opportunities, that may hinder, or help, the achievement of the objectives. The approach also focuses on the upcoming projects and developments for the Authority.

3.2.5 The approach ensures; better and earlier identification of risks and increased ability to control them; greater coherence with the Authority's priorities; an opportunity to engage with stakeholders; the Committee and Senior Management better understand how the internal audit service helps to accomplish its objectives; and this ensures that best practice is followed.

3.2.6 The key distinction with establishing plans derived from a risk based internal audit approach is that the focus should be to understand and analyse management's assessment of risk and to base audit plans and efforts around that process.

3.2.7 Consultation with the Section 151 Officer and Senior Management takes place through specific meetings during which current and future developments, changes, risks and areas of concern are discussed and the plan amended accordingly to take these into account.

3.2.8 The outcome of this populates a strategic internal audit plan, and the resulting annual internal audit plan, which are discussed with and approved by the Executive Management team prior to these being brought to the respective Governance and Audit Committee. In addition, External Audit is also provided with early sight of the plans.

3.3 Internal Audit Annual Opinion

3.3.1 The annual opinion provides Senior Management and the respective Governance and Audit Committee with an assessment of the overall adequacy and effectiveness of the Authority's framework of governance, risk management and control.

3.3.2 The opinion is based upon:

- The summary of the internal audit work carried out;
- The follow up of management action taken to ensure implementation of agreed action as at financial year end;
- Any reliance placed upon third party assurances;
- Any issues that are deemed particularly relevant to the Annual Governance Statement (AGS);
- The Annual Review of the Effectiveness of Internal Audit, which includes;
 - A statement on conformance with the standards and the results of any quality assurance and improvement programme,
 - the outcomes of the performance indicators and
 - the degree of compliance with CIPFA's Statement on the Role of the Head of Internal Audit.

3.3.3 In order to achieve the above internal audit operates within the standards and uses a risk based approach to audit planning and to each audit assignment undertaken. The control environment for each audit area reviewed is assessed for its adequacy and effectiveness of the controls and an assurance rating applied.

4. How internal audit services links to the organisational objectives and priorities

4.1 In addition to the approach taken as outlined in section 3.2 (Internal Audit Planning), which ensures that the service links to the organisations objectives and priorities and thereby through the risk based approach adds value, internal audit also ensure an awareness is maintained of local and national Issues and risks.

4.2 The annual audit planning process ensures that new or emerging risks are identified and considered at a local level. This strategy ensures that the planning process is all encompassing and reviews the records held by the Authority in respect of risks and issue logs and registers, reports that are taken through the Authority Committee meetings, and through extensive discussions with senior management.

4.3 Awareness of national issues is maintained through the contract in place with the external internal audit provider through regular "horizon scanning" updates, and annually a particular focus provided on issues to be considered during the planning process. Membership and subscription to professional bodies such as the Institute of Internal Auditors and the CIPFA on-line query service, liaison with External Audit, and networking with, all help to ensure developments are noted and incorporated where appropriate.

5. How internal audit resource requirements have been assessed

5.1 Through utilising an external audit contractor the risk based internal audit plan can be developed without having to take into account the existing resources, as you would with an in-house team, thus ensuring that audit coverage for the year is appropriate to the Authority's needs and not tied to a particular resource.

- 5.2 That said a core team of staff is provided to deliver the audit plan, and these staff bring with them considerable public sector knowledge and experience. These core staff can be supplemented with additional staff should the audit plan require it, and in addition specialists, e.g. computer auditors, contract auditor, fraud specialists, can be drafted in to assist in completing the internal audit plan and focusing on particular areas of specialism.
- 5.3 All audit professionals are encouraged to continually develop their skills and knowledge through various training routes; formal courses of study, in-house training, seminars and webinars. As part of the contract with TIAA Ltd the contractor needs to ensure that each member of staff completes a day's training per quarter.

APPENDIX 2 – STRATEGIC INTERNAL AUDIT PLAN

Audit Area	Last reviewed & assurance	Associated risk or critical activity	Joint?	2019/20	2020/21	2021/22	2022/23
Annual Opinion / Governance audits							
Corporate Governance	2018/19 - Reasonable 2019/20 - Audit Due	Integral to all critical activities. Strategic Risk Medium for GDPR	√	4	4	4	4
Corporate Plan, Corporate Performance, Risk Management, FOI and Complaints	2017/18 - Substantial 2019/20 - Resonable	Integral to all critical activities	√	8		8	
Procurement and Contract Management	2018/19 - Limited 2019/20 Audit Due	CA09 Commercial approach. Strategic Risk - Medium	√	8			8
Key Controls and Assurance	2017/18 - Substantial 2018/19 - Substantial	High risk due to links to Statement of Accounts		10	10	10	10
ARP Governance	2014/15 - Substantial 2018/19 - Reasonable	Medium risk due to necessity to deliver a high quality service to a number of Councils				8	
Fundamental Financial Systems							
Accountancy Services includes control accounts, banking, bank reconciliation, asset register, budgetary control, insurance and treasury management	2017/18 - Substantial 2019/20 - Substantial	High risk due to links to Statement of Accounts. Strategic Risks raised Medium		16		16	
Accounts Payable	2016/17 - Substantial 2018/19 - Substantial	High risk due to links to Statement of Accounts			12		12
Accounts Receivable	2017/18 - Substantial 2019/20 - Substantial	High risk due to links to Statement of Accounts		10		10	
Income	2017/18 - Reasonable 2019/20 - Substantial	High risk due to links to Statement of Accounts		8		8	
Payroll and Human Resources includes officers expenses, car loans and leased cars	2016/17 - Reasonable 2018/19 - Limited	High risk due to links to Statement of Accounts. Strategic Risk Medium	√		15		

Audit Area	Last reviewed & assurance	Associated risk or critical activity	Joint?	2019/20	2020/21	2021/22	2022/23
Directorate audits							
Executive Director Commercialisation							
Breckland Bridge	2016/17 - Substantial 2019/20 - Substantial	CA26 Growth		10			10
Asset Management	2016/17 - Substantial 2019/20 - Substantial	CA038 Return from Investment		10			
Delivery Unit Team	2018/19 Position Statement	CA30 Attracting Investment	√				10
Strategic Housing	2016/17 - Reasonable (Affordable Housing)	CA12 Housing Solutions			10		
Economic Development	2018/19 - Reasonable	CA30 Growth			10		
Locality Programme Management	New area for review	CA26 Attracting Investment			10		
Executive Director Strategy and Governance							
Legal Services	New area for review	CA36 Regulatory	√		10		
Democratic Services	2018/19 - Reasonable	CA34 Skills	√				10
Elections and Electoral Registration	2017/18 - Reasonable	CA36 Regulatory	√			10	
Contact Centre	New area for review	CA33 Digital	√		7		
Safeguarding	New area for review	Regulatory services	√		5		

Audit Area	Last reviewed & assurance	Associated risk or critical activity	Joint?	2019/20	2020/21	2021/22	2022/23
Directorate audits							
Executive Director Place							
Licensing and Business Support	2016/17 - Reasonable	CA14 Regulatory Health and Safety	√		10		
Food, Health & Safety	2018/19 - Reasonable	CA14 Regulatory Health and Safety	√			8	
Corporate Health and Safety	2016/17 - Reasonable	CA14 Regulatory Health and Safety	√		7		
Environmental Protection	2017/18 - Limited 2019/20 - Reasonable	CA14 Regulatory Health and Safety	√	8			8
Housing needs, allocation, homelessness and housing register	2016/17 - Limited 2018/19 - Limited	CA12 Preventing Homelessness			10		
Private Sector Housing includes DFGs, empty properties & enforcement, HMO licensing & standards	2017/18 - Limited Deferred until 2020/21	CA22 High Quality Housing			10		
Community development and safety	2015/16 - Reasonable 2017/18 - Substantial	CA09 Reduce & prevent crime				8	
Leisure (PFI)	2015/16 - Substantial	CA15 Health & Wellbeing					10
Environmental Services - contract management (SERCO), refuse collection, street cleansing, recycling, grounds maintenance and abandoned vehicles. Also includes review of JV	2012/13 - Substantial 2016/17 - Reasonable (Contaminated waste) 2017/18 - Reasonable	CA03 Waste Contract				18	
Planning - contract management (CAPITA), development control, enforcement, s106 agreements, land charges	2017/18 - Reasonable 2019/20 - Reasonable	CA36 Regulatory services		18		15	
Building Control	2017/18 - Reasonable 2019/20 - Reasonable	CA36 Regulatory services		8			8
Strategic Enforcement	2019/20 - Position Statement	CA14 Regulatory Health and Safety		10		10	
Business Continuity and Emergency Planning	No recent review	CA14 Regulatory Health and Safety	√		5		

Audit Area	Last reviewed & assurance	Associated risk or critical activity	Joint?	2019/20	2020/21	2021/22	2022/23
ICT Audits							
Office 365 email management	Deferred 2018/19.	Medium	√		7.5		
Digital Strategy	New area for review	CA33 - Digital	√		10		
Cyber Security	2018/19 - Reasonable	Medium	√				
Network Management	2015/18 - Reasonable 2018/19 Position Statement	Medium	√				
Software Licensing	2018/19 - Reasonable	Medium	√				
Problem Management and Change Control	New area for review	Medium	√		7.5		
Customer Relationship Management Application	Not recently reviewed Deferred into 2021/22	Medium	√			7.5	
Disaster Recovery	2015/18 - Limited 2019/20 Audit Due	Medium	√	5.5			
Service Desk	2018/19 - Substantial	Medium	√				
Remote Access	2019/20 Audit Due	Medium	√	7.5			
IT Strategy	2019/20 Position Statement	Medium	√	5			
Telephony/VoIP	2013/14 - Reasonable	Medium	√			7.5	
IT audits TBC	N/A	Medium				10	25
Follow Up of audit recommendations							
All previous audits BRK				10	10	10	10
Total number of days delivered by EIAS				154	170	168	125
ARP Service area audits							
Council Tax and Overpayments	2018/19 - Reasonable 2019/20 - Audit Due	CA25 High Quality Service		35	35	35	35
National Non Domestic Rates	2018/19 - Reasonable 2019/20 - Audit Due	CA25 High Quality Service					
Benefits	2018/19 - Reasonable 2019/20 - Audit Due	CA25 High Quality Service					
ARP Enforcement	2017/18 - Reasonable 2018/19 - Substantial 2019/20 - Audit Due	CA25 High Quality Service					
Days provided by other Internal Audit Services				35	35	35	35
Total Internal Audit provision				189	205	203	160

APPENDIX 3 – ANNUAL INTERNAL AUDIT PLAN

Audit Area	No of days	Q1	Q2	Q3	Q4	Joint	Notes
Annual Opinion / Governance audits							
Corporate Governance	4	4				√	Our annual review of governance is undertaken to support the Head of Internal Audit Opinion. This audit will provide assurance that the systems in place to control and manage the Council are operating effectively. We will consider whether decisions are made in line with the constitution.
Key Controls & Assurance	10			10			This is an annual review of key controls and feeds into the Statement of Accounts, for those systems not subject to an audit review within the year more coverage will be provided in those areas. This year we will cover; Accountancy Services, Accounts Receivable and Income in more detail.
Fundamental Financial Systems							
Accounts Payable	12			12			These key financial systems feed into the Statement of Accounts and requires regular review to confirm the adequacy and effectiveness of controls in these key areas.
HR and Payroll	15			15			

Audit Area	No of days	Q1	Q2	Q3	Q4	Joint	Notes
Directorate audits							
Executive Director Commercialisation							
Strategic Housing	10	10					Strategic Housing was last reviewed in 2016/17 where a reasonable assurance grading was given. Our review will focus on providing assurance that progress against the objective relating to proactively arranging S106 agreements can be demonstrated. We will also provide assurance that the service is enabling the effective planning and delivery of housing solutions to meet local needs ensuring that residents have access to a range of housing options in the district.
Economic Development	10		10				Economic Development was last reviewed in 2018/19 and was given a reasonable assurance grading. Since then the team have been working on a substantial £14M capital project in relation to Thetford Power. Our review will provide assurance that governance processes that have been set up to control and manage the project are working effectively. We will also evaluate any significant procurement exercises in relation to the project that are planned.
Locality Programme Management	10		10			v	In 2018/19 Internal Audit provided a position statement in the area of Delivery Team Unit suggesting a number of improvement actions for management to consider. Following on from this work, this year the internal audit team will provide a position statement on controls surrounding the development and management of Locality Plans and significant projects included at both Councils. Locality planners have been developed to outline all projects/timescales and progress being managed by the Commercialisation Team including those in the areas of Housing and key projects such as Snetterton.

Audit Area	No of days	Q1	Q2	Q3	Q4	Joint	Notes
Executive Director Strategy and Governance							
Legal Services	10				10	√	Legal services has not been reviewed by Internal Audit before, the function has recently moved to an in-house service at both Councils. Our review will provide insight into performance, provide assurance that case management controls are sufficient and that the in-house team are being utilised where possible.
Safeguarding	5				5	√	At the request of management a joint review of Safeguarding will be undertaken. Our review will examine compliance with the related legislation to ensure that adequate policy and procedure is in place, that incidents are reported in line with it, that staff are aware of requirements and have been trained appropriately. Our review will also consider the controls in place to protect children/vulnerable adults such as DBS checking of relevant staff.
Contact Centre	7			7		√	This area has not been reviewed by Internal Audit before. This review will be carried out jointly to examine the processes for call handling and performance monitoring to establish best practice between the two Councils which could be used to improve the service provided to customers. Our review will consider training and quality assurance for call handlers, customer satisfaction and performance data and the capacity of team leaders.

Audit Area	No of days	Q1	Q2	Q3	Q4	Joint	Notes
Executive Director Place							
Licencing	10				10	v	Licencing was last reviewed in 2016/17 and given a reasonable assurance grading. Our review will be carried out at both Council's and will provide assurance that fees are regularly reviewed and renewals are enforced in key areas as appropriate.
Corporate Health and Safety	7	7				v	A review of Corporate Health and Safety was last reviewed in 2016/17. Our review will cover arrangements for reporting health and safety related incidents and near misses, the reporting of these providing assurance that the policy is being followed to keep staff and residents safe.
Housing needs, allocation, homelessness and housing register	10				10		A review of Housing was undertaken in 2016/17 and in 2018/19. Both audits were given a limited assurance opinion. Our 2020/21 review will provide assurance that recommendations raised in previous reviews are now well embedded, the control framework has been improved and that the service is able to deliver agreed objectives in relation to preventing homelessness.
Private Sector Housing includes DFGs, empty properties & enforcement, HMO licencing & standards	10				10		A limited assurance grading was given in the area in 2017/18. Our review was deferred from 2019/20 to allow the team to recruit required resource and complete actions from the peer review. An audit of this area will be undertaken to provide assurance that recommendations raised during the previous review have now been implemented. This audit will focus particularly on DFGs and the contract management controls for adaptation works. We will also look at how demand for DFGs vs budget is being managed, empty homes and assess the impact of recent changes in the HMO licencing criteria.
Business Continuity Emergency Planning	5	5				v	This area has not been reviewed at Breckland recently. An audit has been scheduled into this years plan to provide assurance that both Council's are able to respond to emergency incidents, environmental or otherwise. We will examine the suitability of escalation procedures and testing protocols to ensure that each Council is well prepared to support staff and residents.

Audit Area	No of days	Q1	Q2	Q3	Q4	Joint	Notes
ICT Audits							
Office 365 Email and Calendar Management	7.5				7.5	v	A review of Office 365 was postponed in 2018/19 to allow each Council to implement the application as the project has experienced some delays which Internal Audit has been monitoring. The IT team are confident that Office 365 will be rolled out at both Councils during 2020/21 and our review will therefore focus on delivery of the email/diary management capabilities which are included in the first phase planned implementation.
Digital Strategy	10			10		v	Breckland has committed to delivering a Digital and Customer Access Strategy. IT will be supporting a shared Project Manager role to deliver a number of significant projects which will be approved by the ICT Customer Board and added to the digital pipeline for the relevant Council. Our review will provide assurance that governance processes are supporting investment in projects with comprehensive business cases and that delivery of each is being appropriately supported and prioritised by IT.
Problem and Change Management	7.5		7.5			v	This area has not been reviewed at Breckland before. Our review will provide assurance that incidents are effectively recorded and managed and used proactively to suggest changes for approval. We will ensure that any changes suggested go through the appropriate approval process and are managed to cause the least disruption to the Council's day to day operations.

Audit Area	No of days	Q1	Q2	Q3	Q4	Joint	Notes
Follow Up of audit recommendations							
All previous audits BRK	10	2.5	2.5	2.5	2.5		Follow up of recommendations. Evidence will be obtained from management to support completion of recommendations using updates provided on Covalent.
Total number of days delivered by EIAS	170	28.5	30	56.5	55		
ARP service area audits							
Areas audited are: Council Tax, National Non-Domestic Rates, Housing Benefits, Overpayments and ARP Enforcement.	35			20	15		ARP audits are now undertaken by West Suffolk Audit Services, East Suffolk Audit Services and Fenland DC - scopes are agreed in advance by the relevant Heads of Internal Audit.
Days provided by other Internal Audit Services	35	0	0	20	15		
Total Internal Audit provision	205	28.5	30	76.5	70		

BRECKLAND COUNCIL GOVERNANCE & AUDIT COMMITTEE DRAFT WORK PROGRAMME

Meeting Date	Agenda Item	Officer Responsible
17 March 2020		
	Strategic and Annual Internal Audit Plans 2020/21	Head of Internal Audit
05 June 2020		
	2019-20 Financial Statements Unaudited	Executive Director Commercialisation (S151 Officer)
	Annual Report on the Treasury Management Service and Actual Prudential Indicators 2019-20	Executive Director Commercialisation (S151 Officer)
	Progress Report on Internal Audit Activity	Head of Internal Audit
	Follow up report on Internal Audit Recommendations	Head of Internal Audit
	Audit Committee Annual Report	Head of Internal Audit
	Annual Report and Opinion 2019/20	Head of Internal Audit
tbc	Constitution - non-key Officer Decisions/SIRO/licensing	Executive Manager Governance
08 October 2020		
	Self- assessment Report	Head of Internal Audit
	Audited Annual Statement of Accounts 2019-20	Executive Director Commercialisation (S151 Officer)
	Review of Standards Arrangements	Executive Director Strategy & Governance
17 December 2020		
	Treasury Management Mid-Year Report 2020-21	Executive Director Commercialisation (S151 Officer)
	Treasury Management Policy and Strategy 2021-22	Executive Director Commercialisation (S151 Officer)
11 February 2021		
	Accounting Policies 2020-21	Executive Director Commercialisation (S151 Officer)