

Priority key

1	high
2	medium
3	low

Main financial systems

These are the main financial systems that support the running of the council. These audit reviews are carried out to provide independent assurance to the Director (Resources and Performance) as the S151 Officer that arrangements are operating effectively, and in line with the Financial Procedure Rules and Treasury Management Strategy as appropriate. These audits are carried out annually and the coverage of each audit is decided on a risk basis. Rough approximation of expected staff resource allocation: 21%

Audit Area	Outline scope, audit opinion area, and links to strategic risk register and strategic priorities	Priority
Creditors	<p>Outline scope: to provide assurance that payments made are valid, authorised, accurate and timely, in respect of goods and services received by the council and that they have been properly accounted for in the council's accounts.</p> <p>Audit opinion category: financial control</p> <p>Links to strategic risk register: WS1 – financial management; WS2 – financial planning</p> <p>Links to strategic priorities: all</p>	1
Debtors and debt management	<p>Outline scope: to provide assurance that income generating activities are identified and accurately invoiced; that all invoices are paid, and income is accounted for and reflected in the council's accounts; the extent of debt is minimised, and overdue accounts are promptly followed up. Also, aged debt process to be reviewed.</p> <p>Audit opinion category: financial control</p> <p>Links to strategic risk register: WS1 – financial management; WS2 – financial planning</p> <p>Links to strategic priorities: all</p>	1
Treasury management	<p>Outline scope: annual audit to provide assurance that accurate, complete, and timely information is produced to allow for effective monitoring and decision making in line with the investment strategy; that transactions are complete, accurate, valid and timely and made with institutions in line with the treasury management strategy; and that treasury management activities are monitored and scrutinised in accordance with the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice.</p> <p>Audit opinion category: financial control</p> <p>Links to strategic risk register: WS1 – financial management; WS2 – financial planning</p> <p>Links to strategic priorities: all</p>	1

Car parks cash handling	<p>Outline scope: audit required due to significant sums involved and risks associated with cash handling. Provides assurance that effective controls are in place over car parking cash collection, retention, and banking systems.</p> <p>Audit opinion category: financial control</p> <p>Links to strategic risk register: WS1 – financial management; WS2 – financial planning</p> <p>Links to strategic priorities: all</p>	1
Anglia Revenues Partnership (ARP) audits 2024 to 2025: <ul style="list-style-type: none"> • council tax billing and benefits • overpayments recovery 	<p>Outline scope: provides assurance over the administration of the revenues and benefits systems. West Suffolk undertakes the audits of council tax billing and benefits, and housing benefits overpayments recovery, on behalf of all the Anglia Revenues Partnership (ARP) partners for which a fee is charged. The audits of national non-domestic rates and ARP enforcement are currently undertaken by other partners.</p> <p>Audit opinion category: internal control</p> <p>Links to strategic risk register: WS1 – financial management; WS2 – financial planning; WS22 - Financial impact on individuals due to rising cost of living, inflation etc</p> <p>Links to strategic priorities: all</p>	1
Payroll	<p>Outline scope: to provide assurance that key controls exist for payroll processing including adequate documentation for starters and leavers.</p> <p>Audit opinion category: financial control</p> <p>Links to strategic risk register: WS1 – financial management; WS2 – financial planning</p> <p>Links to strategic priorities: all</p>	1
General ledger	<p>Outline scope: to provide assurance that financial transactions are correctly recorded including ensuring their completeness and integrity, with the aim of providing the financial information from which the council's annual statements of accounts can be prepared.</p> <p>Audit opinion category: financial control</p> <p>Links to strategic risk register: WS1 – financial management; WS2 – financial planning</p> <p>Links to strategic priorities: all</p>	1

Added value work

Areas identified by management and internal audit that would benefit from audit input or resource in the form of providing support and advice to management including reviewing relevant arrangements on behalf of management and/or assisting in making improvements. Care will be taken to ensure these activities do not impinge upon internal audit independence.

These pieces of work will generally be one-off activities (unlike the annual financial systems reviews) and will not always result in a formal report being issued or an opinion provided. However, these pieces of work will contribute to a balanced audit plan which enables the Service Manager Internal Audit to give his statutory annual audit opinion on the adequacy and effectiveness of the council's framework of risk management, control and governance processes.

Work included in this category will be discussed and agreed with management during the year, and may include amongst other work, transformation programme support and financial resilience work.

Rough approximation of expected staff resource allocation: 29%

Corporate and business area audits

Reviews of systems, processes or tasks where the internal controls are identified, tested, and evaluated. These are therefore more traditional pieces of audit work in contrast to the 'Added Value Work' referred to above. Again, unlike the annual financial systems reviews these pieces of work will generally be one-off activities but they will normally result in a formal report being issued and an opinion provided. The work in this category is driven by a shared understanding between management and internal audit of relevant risks. Work included in this category is likely to include, but not necessarily be restricted to, the following pieces of work. An ongoing assessment of potential work areas will ensure that audit resource will be used in those areas which will benefit most from audit input.

Rough approximation of expected staff resource allocation: 18%

Audit Area	Outline scope, audit opinion area, and links to strategic risk register and strategic priorities	Priority
IT audit	<p>Outline scope: detailed discussions will be held with the ICT team to agree the scope of this work which is expected to include cyber security.</p> <p>Audit opinion category: governance, risk, internal control</p> <p>Links to strategic risk register: WS8 – ICT Development, WS19 – cyber security, WS14 - Breach of data protection and information security</p> <p>Links to strategic priorities: all</p>	1
Body Worn Cameras	<p>Outline scope: to review use of body worn cameras including those used by markets, car parking enforcement and ARP to ensure the requirements of the Amended Surveillance Camera Code of Practice (accessible version) - GOV.UK (www.gov.uk) are being met</p> <p>Audit opinion category: governance, risk, internal control</p> <p>Links to strategic risk register: WS19 – Cyber security, WS9 a) – Deliver: Thriving communities, WS14 - Breach of data protection and information security</p> <p>Links to strategic priorities: thriving communities</p>	1
Data Quality - Waste	<p>Outline scope: review of systems and processes to assess the accuracy of collection and reporting of waste data to ensure that central government requirements are being met, data is reliable to make informed decisions, and enables comparison with other Suffolk local authorities.</p>	1

	<p>Audit opinion category: internal control</p> <p>Links to strategic risk register: WS15 - Service performance, WS16 – Demographic changes</p> <p>Links to strategic priorities: environmental resilience</p>	
Asset Management	<p>Outline scope: to review the process for commercial property rent and lease renewals to enable a competitive market and be attractive to tenants</p> <p>Audit opinion category: internal control, financial control</p> <p>Links to strategic risk register: WS1 – Financial management, WS2 - Financial planning, WS20 - Economic impact of rising costs on local business, WS9 b) – Deliver: Sustainable growth</p> <p>Links to strategic priorities: sustainable growth</p>	1
Creditor Bank Account Changes	<p>Outline scope: to provide assurance that controls relating to creditor bank account changes are being followed to include service areas undertaking the required checks and finance validating the change prior to payments being made. This work will include following up on the operation of additional controls introduced following the bank mandate fraud in 2023 to 2024.</p> <p>Audit opinion category: financial control</p> <p>Links to strategic risk register: WS1 – Financial management</p> <p>Links to strategic priorities: all</p>	1
Contract Procedure Rules	<p>Outline scope: review of whether the tendering limits and requirements regarding sustainable procurement and modern day slavery, rolled out in November 2022, are being followed.</p> <p>Audit opinion categories: internal control, governance</p> <p>Links to strategic risk register: WS1 – financial management</p> <p>Links to strategic priorities: all</p>	1
Contract Management	<p>Outline scope: to provide assurance that contracts are held, monitored, managed, renegotiated and (where required) safeguarding contract monitoring requirements are met</p> <p>Audit opinion category: internal control, financial control</p> <p>Links to strategic risk register: WS1 Financial management, WS2 - Financial planning, WS18 - Safeguarding children and vulnerable adults</p> <p>Links to strategic priorities: all</p>	2
Workshop – Ordering & Stock Control	<p>Outline scope: to review the controls in place for the ordering, security, and stock monitoring of workshop spare parts, tools and equipment</p> <p>Audit opinion categories: internal control, financial control</p> <p>Links to strategic risk register: WS1 Financial management</p>	2

	Links to strategic priorities: sustainable growth	
Depot – Ordering & Stock Control	<p>Outline scope: to review the controls in place for the ordering, security, and stock monitoring of depot refuse bins and other high volume items</p> <p>Audit opinion categories: internal control, financial control</p> <p>Links to strategic risk register: WS1 Financial management</p> <p>Links to strategic priorities: sustainable growth</p>	2
Refunds	<p>Outline scope: to review the controls in place for the issuing of refunds by all service areas, ensuring any delegations are adhered to, and refunds are supported and appropriate</p> <p>Audit opinion categories: internal control, financial control</p> <p>Links to strategic risk register: WS1 Financial management</p> <p>Links to strategic priorities: all</p>	2
Focused mini audit reviews	<p>Outline scope: the scope of these 'quick' audit reviews remain to be agreed with services but could potentially include areas such as:</p> <ul style="list-style-type: none"> • effectiveness of the FOI and DSAR processes to include compliance with ICO requirements • record of disposal registers • travel & subsistence claims • transparency and open data • management of heritage assets • event management • controls to prevent polygamous working through the use of agency workers <p>Audit opinion categories: internal control, financial control</p> <p>Links to strategic risk register: all</p> <p>Links to strategic priorities: all</p>	2
Disabled Facilities Grant (DFG)	<p>Outline scope: to provide assurance to both West Suffolk Council and Suffolk County Council that the conditions of the grant allocated to, and spent by West Suffolk Council, have been complied with. The grant is for the provision of adaptations to disabled people's homes to help them to live independently in their own homes for longer.</p> <p>Audit opinion categories: internal control</p> <p>Links to strategic risk register: WS9 a) – Deliver: Thriving Communities, WS9 c) – Deliver: Affordable, available and decent homes</p> <p>Links to strategic priorities: thriving communities, affordable, available and decent homes</p>	2

Follow ups

Rough approximation of expected staff resource allocation: 4%

Outline Scope	Priority
Whilst it is management's responsibility to manage the risks associated with the areas under their authority, internal audit will monitor progress against the implementation of all agreed audit recommendations deemed to be high and medium risk.	1

Fraud, irregularity and probity

Proactive testing of systems and processes to identify potential fraud and misappropriation or non-compliance with policies and procedures and potentially reactive investigations into potential wrongdoing, fraud, and corruption.

Rough approximation of expected staff resource allocation: 7%

Audit Area	Outline scope, audit opinion area, and links to strategic risk register and strategic priorities	Priority
COVID-19 business support payments recovery monitoring and counter-fraud work	<p>Outline scope: work to support the recovery of COVID-19 business support payments, to BEIS or other external agencies with information as required</p> <p>Audit opinion categories: internal control, financial control</p> <p>Links to strategic risk register: WS9 b) - Deliver Sustainable Growth</p> <p>Links to strategic priorities: all</p>	1
Irregularity investigations	<p>Outline scope: reactive work where suspected irregularity has been detected.</p> <p>Audit opinion categories: internal control, financial control</p> <p>Links to strategic risk register: WS1 – Financial management, WS2– Financial planning</p> <p>Links to strategic priorities: all</p>	1
Data matching	<p>Outline scope: organisation of the extraction of data and submission to the Cabinet Office for the National Fraud Initiative exercises, and co-ordination of review of the matches.</p> <p>Audit opinion categories: internal control, financial control</p> <p>Links to strategic risk register: WS1 – Financial management, WS2– Financial planning</p> <p>Links to strategic priorities: all</p>	1
Proactive fraud and corruption work	<p>Outline scope: proactive anti-fraud work that includes targeted testing of processes with inherent risk of fraud. To also include:</p> <ul style="list-style-type: none"> • review and update of our fraud risk assessment. • understanding the requirements of the Failure to Prevent Fraud Offence and take any appropriate action (e.g. policies and advice to service areas) to ensure these are met. NB - this is a new offence which will come into force when the Economic Crime and Corporate Transparency Bill has been approved by Parliament (expected in 2024). 	1

	<p>Audit opinion categories: internal control, financial control</p> <p>Links to strategic risk register: WS1 – Financial management, WS2– Financial planning</p> <p>Links to strategic priorities: all</p>	
Fraud awareness and publicity	<p>Outline scope: continuing to raise awareness of fraud issues and how to report suspicions.</p> <p>Audit opinion categories: internal control, financial control</p> <p>Links to strategic risk register: WS1 – Financial management, WS2– Financial planning</p> <p>Links to strategic priorities: all</p>	2

Other audit activity to support the audit opinion

Includes providing advice on systems and processes and attendance at working groups to advise on risk and control, as well as responses to specific enquiries
Rough approximation of expected staff resource allocation: 7%

Audit Area	Outline scope, audit opinion area, and links to strategic risk register and strategic priorities	Priority
Annual Governance Statement 2023-24	<p>Outline scope: feed into production of the West Suffolk Annual Governance Statement and its associated documents.</p> <p>Audit opinion categories: governance</p> <p>Link to strategic risk register: all risks</p> <p>Links to strategic priorities: all</p>	1
Information governance	<p>Outline scope: audit support and advice on information governance policies and practices.</p> <p>Audit opinion categories: internal control</p> <p>Link to strategic risk register: WS14 – breach of data protection and information security</p> <p>Links to strategic priorities: all</p>	1
Strategic Risk Management Group	<p>Outline scope: feed into review of strategic risks prior to submission to Leadership Team and Performance and Audit Scrutiny Committee.</p> <p>Audit opinion categories: risk</p> <p>Link to strategic risk register: all risks</p> <p>Links to strategic priorities: all</p>	1
Financial due diligence in respect of investment decisions and potential	<p>Outline scope: financial due diligence checks on businesses (prospective suppliers, contractors, industrial unit tenants and partners) to minimise financial risks to the council.</p> <p>Audit opinion categories: financial control</p> <p>Links to strategic risk register: WS1 – financial management; WS2 – financial planning</p>	1

suppliers / contractors	Links to strategic priorities: all	
Internal Audit Quality Assurance Improvement Plan (QAIP) and work the new Global Internal Audit Standards (GIAS)	<p>Outline scope: work to ensure conformance with the Public Sector Internal Audit Standards, and also to understand the impact and new requirements of the new Global Internal Audit Standards coming into force in January 2025 and implement changes to working practices and audit policies and documentation as appropriate.</p> <p>Audit opinion categories: all</p> <p>Link to strategic risk register: all risks</p> <p>Links to strategic priorities: all</p>	1
General advice and assistance and requests for support from management	<p>Outline scope: provision of advice and assistance on the risk, governance and internal control environment, and unplanned work assessing the impact on controls arising from changes in systems or processes.</p> <p>Audit opinion categories: all</p> <p>Link to strategic risk register: all risks</p> <p>Links to strategic priorities: all</p>	2
Internal Audit external working groups	<p>Outline scope: participation in the Suffolk Working Audit Partnership (consisting of the Suffolk local authority internal audit teams), Suffolk Fraud Group, and other relevant groups to share learning and good practice.</p> <p>Audit opinion categories: all</p> <p>Link to strategic risk register: all risks</p> <p>Links to strategic priorities: all</p>	2
Liaison with external audit	<p>Outline scope: to ensure there is no duplication of work between internal and external audit, and exchange knowledge as appropriate.</p> <p>Audit opinion categories: all</p> <p>Link to strategic risk register: all risks</p> <p>Links to strategic priorities: all</p>	2

Other work

Rough approximation of expected staff resource allocation: 3%

Audit Area	Outline scope, audit opinion area, and links to strategic risk register and strategic priorities	Priority
Community Outbreak Management Fund	<p>Outline scope: to provide assurance to Suffolk County Council that the conditions of the grant allocated to, and spent by West Suffolk Council, have been complied with. The grant provides support towards expenditure incurred in relation to COVID-19 Test and Trace services.</p> <p>Audit opinion categories: internal control</p>	1

	<p>Links to strategic risk register: WS9 a) – Deliver: Thriving Communities</p> <p>Links to strategic priorities: thriving communities</p>	
<p>West Stow Anglo Saxon Village Trust Annual Accounts</p>	<p>Outline scope: independent Examiners’ report on the 2022 to 2023 accounts to provide assurance on the charity trustees’ preparation of the accounts.</p> <p>Audit opinion categories: n/a</p> <p>Links to strategic risk register: n/a</p> <p>Links to strategic priorities: thriving communities</p>	2
<p>Data analytics and continuous auditing</p>	<p>Outline scope: work to explore further use of data analytics in our audit work.</p> <p>Audit opinion categories: internal control, financial control</p> <p>Links to strategic risk register: all risks</p> <p>Links to strategic priorities: all</p>	2

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Management

Rough approximation of expected staff resource allocation: 11%

<p>Managing the internal audit service</p>	<p>Audit resource is also spent on the following:</p> <ul style="list-style-type: none"> • Reporting to and attendance at Performance and Audit Scrutiny Committee, including drafting of reports and development of the annual audit opinion • Annual audit planning process, including meetings with the services and relevant managers, and risk assessment of potential areas to include in the draft annual audit plan • Regular internal audit team meetings and 1:1s with team members to discuss and monitor workloads and other team related issues • Review of auditors' working papers and draft reports • Senior management meetings • Training, including both audit related training and corporate training
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