

Appendix A: Annual Internal Audit Plan Report 2022/23

1 PURPOSE OF THE REPORT/PLAN

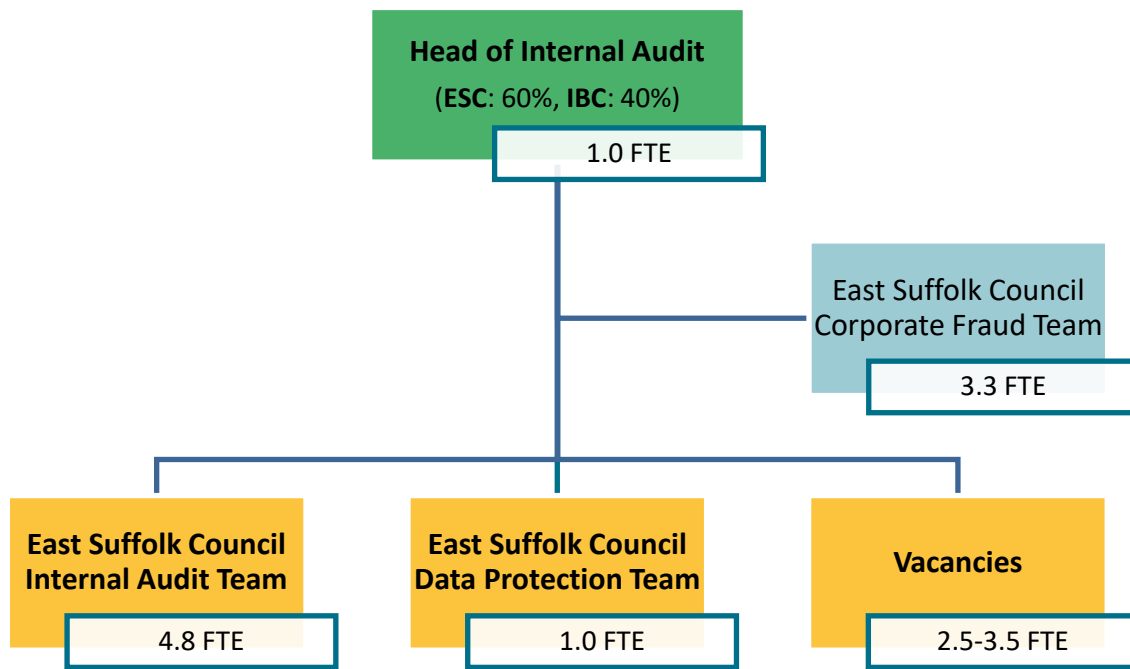
- 1.1 Internal Audit Services acts in accordance with the Accounts and Audit Regulations (2015) and aims to follow the Public Sector Internal Audit Standards (2017) and Local Government Application Note (2019). This report has been prepared in accordance with our Audit Charter. The Council is required under the Accounts and Audit Regulations to maintain an adequate and effective Internal Audit Service.
- 1.2 This report presents the strategic risk based Internal Audit Plan for 2022/23 as agreed with the Chief Executive and Corporate Management Team.
- 1.3 The Internal Audit work planned for the coming year is aligned to the East Suffolk Strategic Plan, which aims to deliver the highest quality of life possible for everyone who lives in, works in and visits East Suffolk. Planned and emerging Internal Audit reviews will directly support the good governance and risk management approach to the Council's priorities: Growing Our Economy; Enabling Our Communities; Remaining Financially Sustainable; Delivering Digital Transformation and Caring For Our Environment, described in detail in the East Suffolk Strategic Plan.
- 1.4 The Audit and Governance Committee is responsible for overseeing the application of audit resources and monitoring performance of the audit function.

2 INTRODUCTION

- 2.1 The work of the Internal Audit Service is to provide independent assurance and to report upon the effective and efficient application of internal controls, governance arrangements and value for money at the Council. All Internal Audit reports form part of the crucial evidence to enable the Chief Executive and Leader of the Council to sign the Annual Governance Statement (the obligatory statement along with the Annual Accounts). External Audit may also consider Internal Audit work to ensure that system controls are adequate and effective.
- 2.2 Internal Audit work aims to ensure services comply with the Council's Constitution and Code of Corporate Governance. Internal Audit reports make recommendations to address any weaknesses identified and give direction on how to support continual improvements by providing professional advice and guidance.

3 STRUCTURE AND RESOURCES

- 3.1 Since 1 June 2004 Internal Audit Service has been provided in partnership with Ipswich Borough Council (IBC), with the Head of Internal Audit and an Audit Manager shared with Ipswich Borough Council.
- 3.2 Such partnerships have enabled greater operational efficiency and effectiveness in the delivery of Internal Audit Services and provides the opportunity for each partner to **call** upon a wider skills base, which can be used to achieve greater flexibility and effectiveness in all areas of audit operations.
- 3.3 The table below represents the current structure of the Internal Audit Service:



- 3.4 The Internal Audit Plan is directly linked to the resources available, i.e., 5.8 FTEs. An additional 1.5 FTE staff are employed by the Council and contracted to provide audit services to Ipswich Borough Council as part of the audit partnership contract. It is anticipated that the resources available during 2022/23, including currently vacant posts, will provide 1480 productive audit days. Non-productive days include training, administration, holidays and sickness.
- 3.5 The Head of Internal Audit is also the Data Protection Officer and Senior Information Risk Owner for the Council, and the team support associated work in these areas. To prevent the perception of impairment to the independence and objectivity of Internal Audit whilst undertaking these additional roles, details of anticipated non-audit work are reported separately from the annual Internal Audit Plan in Appendices A2 & A3.
- 3.6 The productive days have been calculated with the anticipation that the current vacancies and the request for additional resources have been filled and met. Currently, Internal Audit has three vacancies 1 x 0.5FTE Principal ICT Auditor, 1 x 1.0FTE Senior Auditor, and 1 x 1.0FTE Information Governance Administrator. A request for resources is to be submitted for an additional 1 x 1.0FTE Senior Auditor post.

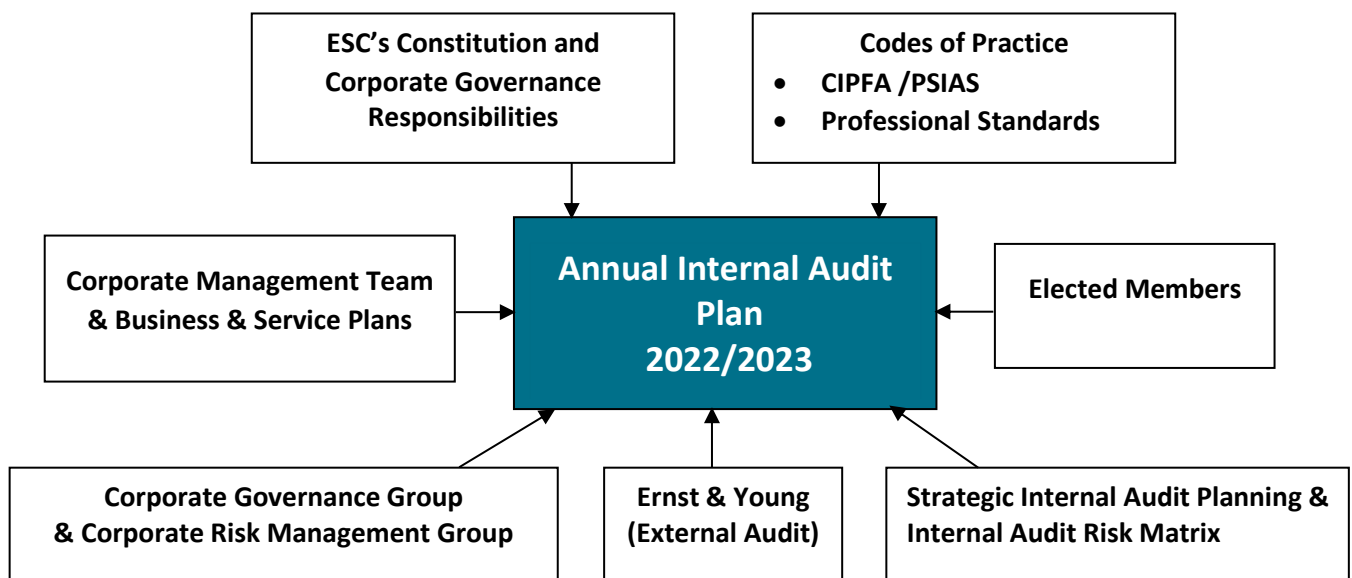
4. PUBLIC SECTOR INTERNAL AUDIT STANDARDS

- 4.1 Internal Audit Services within the public sector in the United Kingdom is governed by the Public Sector Internal Audit Standards (PSIAS), which have been in place since 1 April 2013 and were last revised in 2017. The standards require periodic self-assessments and an assessment by an external professional every five years.
- 4.2 East Suffolk Council's Internal Audit function was reviewed in August 2019 by an External Quality Assessor (EQA). The review also included checking compliance with the Local Government Advisory Note (LGAN) where this has requirements in addition to those in the PSIAS.

4.3 The review identified no areas of non-compliance within the PSIAS at East Suffolk Council. The Committee can therefore have confidence that the Annual Audit Plan has been developed in accordance with national standards and best practice.

5 SOURCES OF ASSURANCE

5.1 The risk-based Internal Audit Plan considers many factors and ensures that all stakeholders' contributions are included. The main drivers used to formulate the Audit Plan are detailed below.



5.2 The risk based Internal Audit Plan for 2022/23 is aimed to be a product of all the drivers listed above, as well as the unprecedented impact of Covid-19. Initially developed from Internal Audit's own Risk Matrix, the Internal Audit planning and assurance process has considered how services will be delivered and is aligned to organisational objectives, priorities, and risks.

5.3 The Head of Internal Audit holds audit planning meetings with the Chief Executive, Strategic Directors and Heads of Service. These meetings enable Internal Audit to develop assurance maps for each service area to identify any national and local issues or emerging risks that the Council may seek to gain assurance over.

5.4 The Internal Audit Plan for 2022/23 has been reviewed by the Corporate Management Team. The Council's External Auditors have also been apprised of the Internal Audit Plan for 2022/23. The Internal Audit Plan for 2022/23 meets all professional Standards relating to Internal Audit in the Public Sector and should be treated as a working document, subject to amendment as necessary, to reflect changing corporate conditions or demands as well as reflecting any changes or refinement in the Council's risk profile.

5.5 The Covid-19 pandemic has resulted in a significant level of strain being placed on normal procedures and control arrangements. The level of impact is also changing as the situation develops. Internal Audit has and will continue to carry out work to assess whether there have been any changes to the Council's key activities or normal business practices in response to the pandemic. Where needed, Internal Audit has been proactive in providing input, advice and assurance to services on any proposed changes.

- 5.6 Where other external assurance providers may have undertaken relevant assurance work, Internal Audit will seek to rely on the work of these where professional standards would make it appropriate to do so, for example the Health and Safety Executive, Her Majesty's Revenue and Customs, External Audit (Ernst and Young LLP) and the Local Government and Social Care Ombudsman (not an exhaustive list).
- 5.7 Each year the Audit and Governance Committee is given the opportunity to request Internal Audit to undertake specific reviews or to provide guidance on specific concerns. Provision for this is included in the annual Internal Audit Plan given in Appendix A1.

6 INTERNAL AUDIT STRATEGY

- 6.1 The Internal Audit Service must be adequate, effective and efficient in order to help the Council meet its objectives and is clearly positioned within the Council's Constitution. The Internal Audit Charter is deemed to be the Internal Audit Strategy and is being presented to the March 2022 Committee in order to ensure it continues to comply with the PSIAS.
- 6.2 Internal Audit Services apply a strategic risk-based assessment process to develop annual plans. Multiyear budgets are considered along with an assessment of the necessary skills required to deliver the service. Modern methodologies and technologies are utilised to perform reviews and provide advice to drive corporate improvements across the Council. Reviews and support listed within the Annual Internal Audit Plan are aligned to the Council's objectives, demonstrating the strategic nature of the Internal Audit Service. These reviews can be evaluated to assess Internal Audit and Council-wide performance.

7 THE ANNUAL INTERNAL AUDIT PLAN 2022/23

- 7.1 This risk based Internal Audit Plan details the work that will provide assurance to the Council in terms of the adequacy and effectiveness of financial and management controls in the areas under review.
- 7.2 The risk based Internal Audit Plan is influenced by the resources made available by the Council for Internal Audit work. A careful balance must be achieved in terms of keeping audit costs at a realistic level, whilst recognising that there is a minimum level of coverage that must be undertaken to ensure good governance and internal controls are in operation. In this respect, the Internal Audit Plan for 2022/23 is considered to be a realistic plan of action.
- 7.3 Internal Audit work consists of consultancy reports, advice notes, probity / assurance reports (economic, effectiveness and efficiency reviews), along with value for money reports and computer audit reports, all agreed at the scoping stage of each exercise.
- 7.4 A risk assessment model is employed to score the relative risks of each of the identified systems in the "audit universe", which consists of all the potential auditable areas identified either by internal audit or by other stakeholders, and includes systems or other activity identified from risk registers. A number of risk attributes are assessed, including (not exhaustive) the following:
- Key System, i.e., materially affecting the general ledger

- Risk maturity of the organisation
- Length of time since last audit
- Impact on the organisation, based on reputational and fiduciary risks
- System complexity and vulnerability
- Issues identified through previous Internal Audit reviews/the Corporate Risk Register
- Likelihood of occurrence, based on soundness of internal control or change
- Potential for fraud and corruption
- Size of budget/number of employees
- Evidenced compliance with law/regulations
- Concerns raised by stakeholders
- Covid-19 impact

- 7.5 The risks are then weighted to provide a level of relative risk for each system. The relative risk determines the likelihood of inclusion in the plan for the year.
- 7.6 The proposed Internal Audit Plan 2022/23 in relation to all high risk rated areas is listed in Appendix A1.
- 7.7 Internal Audit will continue to provide regular reports to the Audit and Governance Committee on the activities detailed in the Internal Audit Plan and any significant issues arising.
- 7.8 The Head of Internal Audit issues Internal Audit Reports to the Chief Executive, Members of the Audit and Governance Committee, the Cabinet Member for the service area under review, External Audit and the Council's Section 151 Officer in accordance with best practice. Such distribution ensures that all key findings, recommendations and learning points are available for consideration and enables good governance.
- 7.9 The Chairman of the Audit and Governance Committee and any other elected Member have free access to the Head of Internal Audit and at least one private meeting per year will be held between the Chair of the Audit and Governance Committee and the Head of Internal Audit.

APPENDIX A1: Internal Audit Plan 2022/23

Work performed will range from consultancy (C), probity (P), computer audit (CA), or key (financially material) systems (KS) which feed into the general ledger, all detailed in each audit brief. The proposed timeline for the Quarter in which this work will be carried out will be decided by Internal Audit in consultation with service areas, to give flexibility to schedule the work for the most appropriate time.

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Standards	Proposed timeline (Approximate audit days)
Governance Support Corporate Management Team (CMT)	Client Support, Corporate Governance, Annual Governance Statement and Risk Management	Attendance at Corporate meetings and provision of ad-hoc strategic advice and guidance. To include LACTO trading arrangements (C)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4) Failure to deliver the East Suffolk Strategic Plan (D3) Failure to promote and maintain ethical standards (E4)	2110 – Governance	Throughout the year (35)
	FoI Internal Reviews	Assistance with compliance with Freedom of Information and Environmental Information requests	Failure to promote and maintain ethical standards (E4) Failure of Data Governance (D4)	1112 – Roles in addition to Internal Auditing	Throughout the year (20)
	Annual Planning	Development of the Audit Plan	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS)	2010 - Planning	Throughout the year (10)

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Standards	Proposed timeline (Approximate audit days)
			<p>including delivery of a balanced Annual Budget (D4)</p> <p>Failure to deliver the new East Suffolk Strategic Plan (D3)</p> <p>Failure to promote and maintain ethical standards (E4)</p>		
	Corporate Governance and Risk Management	Attendance at Corporate Governance Days and provision of independent professional advice. Responsible for Code of Corporate Governance (C)	<p>Failure to deliver the East Suffolk Strategic Plan (D3)</p> <p>Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4)</p>	<p>2110 – Governance</p> <p>2110.A1 – Ethics</p> <p>2120 – Risk Management</p>	<p>Throughout the year</p> <p>(30)</p>
	Public Sector Internal Audit Standards Self-Assessment	Compliance with PSIAS	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4)	1311 – Internal Assessments	<p>Throughout the year</p> <p>(12)</p>

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Standards	Proposed timeline (Approximate audit days)
	Quality Assurance and Improvement Programme	Compliance with PSIAS	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4)	1311 – Internal Assessments	Throughout the year (10)
	Annual Governance Statement	Providing direction and perform independent best practice gap analysis (C) Annual Governance Statement Framework, coordination, support, and Committee reporting (C)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4) Failure to deliver the East Suffolk Strategic Plan (D3) Failure to promote and maintain ethical standards (E4)	2110 – Governance 2110.A1 – Ethics 2120 – Risk Management	Throughout the year (15)
	Committee reporting and attendance	Providing support to the Audit & Governance Committee	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4) Failure to deliver the East Suffolk Strategic Plan (D3)	2060 – Reporting to Senior Management and the Board 2500 – Monitoring Progress 2600 – Communicating the Acceptance of Risks	Throughout the year (15)

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Standards	Proposed timeline (Approximate audit days)
			Failure to promote and maintain ethical standards (E4)		
Consultancy Activity	Consultancy and special investigations	Provide professional advice for emerging issues and any required financial, whistleblowing or maladministration investigations (C)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4) Failure to deliver the East Suffolk Strategic Plan (D4)	2110 - Governance 2120 – Risk Management 2130 – Control	Throughout the year (40)
	Support and advice to operational teams	Providing support to operational service areas (C)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4) Failure to deliver the East Suffolk Strategic Plan (D3)	2110 - Governance 2120 – Risk Management 2130 – Control	Throughout the year (20)
	Support for Corporate Fraud (general)	Providing support to the Corporate Fraud Manager and her team (C)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4)	2120 – Risk Management 2130 – Control 2120.A2 – Managing the risk of fraud	Throughout the year (10)

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Standards	Proposed timeline (Approximate audit days)
			Failure to promote and maintain ethical standards (E4)		
	Member Requests	As agreed by the Audit and Governance Committee (P)	To be determined in line with requests received.	TBC in line with requests received	TBC (15)
	Head of Service Requests	As agreed by the Head of Internal Audit (P)	To be determined in line with requests received.	TBC in line with requests received	TBC (20)
	COVID-19 Business Grant counter-fraud support	Provide assurance to management and support any government returns required. Support any counter fraud activities (C)	Failure to effectively manage impact of Coronavirus and managing the transition to, and delivery of, the recovery phase (C3)	2120 – Risk Management 2130 - Control 2120.A2 – Managing the risk of fraud	Throughout the year (20)
	BEIS Post payment assurance	Coordinate the Councils post payment assurance to central government on COVID 19 Business Grants. (C)	Failure to effectively manage impact of Coronavirus and managing the transition to, and delivery of, the recovery phase (C3)	2130 - Control 2120.A2 – Managing the risk of fraud	Throughout the year (20)
	NFI Upload NFI Matches	Participation in mandatory exercises and identification of fraud through data matching exercises with the Cabinet Office (P)	Failure to promote and maintain ethical standards (E4). Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS)	2120.A2 – Managing the risk of fraud	Throughout the year (5; 30, Total – 35)

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Standards	Proposed timeline (Approximate audit days)
			including delivery of a balanced Annual Budget (D4)		
Assurance Activity Corporate and Cross Cutting	Payroll (system migration)	Assurance relating to the migration to the new system (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4) Failure to deliver the East Suffolk Strategic Plan (D3)	2120 – Risk Management 2130 - Control	TBC (25)
	Grant Funding	Assurance relating to non-COVID 19 grants administration and payment (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4) Failure to deliver the East Suffolk Strategic Plan (D3)	2120 – Risk Management 2130 - Control 2120.A2 – Managing the risk of fraud	TBC (20)
	Strategic and Commercial Partnerships	Assurance relating to the governance arrangements of both Strategic and Commercial Partnerships (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4)	2110 - Governance 2120 – Risk Management 2130 – Control	TBC (20)

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Standards	Proposed timeline (Approximate audit days)
			Failure to deliver the East Suffolk Strategic Plan (D3)		
	Safeguarding	Governance arrangements surrounding the Council's responsibilities in relation to safeguarding (P)	Failure to protect the most vulnerable (C2)	2120 – Risk Management 2130 - Control	TBC (15)
	Use of Consultants	Governance arrangement and assurance on compliance with IR35 (P)	Failure to deliver the East Suffolk Strategic Plan (D3) Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4)	2110 - Governance 2130 - Control	TBC (20)
Assurance Activity Economic Regeneration	Towns Fund Governance (Lowestoft)	Assurance in relation to the governance arrangements Advice and guidance on governance arrangements and controls relating to the administration of the Towns Fund (P)	Failure to deliver the East Suffolk Strategic Plan (D3)	2110 - Governance 2130 - Control	TBC (25)

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Standards	Proposed timeline (Approximate audit days)
Assurance Activity Environmental Services and Port Health	Port Health Cyber Essentials	Review and gap analysis of the Cyber Essentials Accreditation (P) (CA)	Failure of ICT (including Disaster Recovery for ICT) (D2)	2110 - Governance 2130 – Control	TBC (18)
	Port Health PRS Project due diligence – Consultancy work	Support the project board in accordance with the Terms of Reference of the project board (C)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4)	2110 - Governance 2120 – Risk Management	Throughout the year (5)
	Port Health Income	Assurance in relation to fees and charges (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4)	2130 - Control	Q1 or Q2 (20)
	SCC COVID-19 Test and Trace Support COMF (Certification)	Certification of the Test and Trace Support funding (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4)	2130 - Control	TBC (10)
Assurance Activity	Key Financial Controls	Review of key financial controls. This audit will provide high level	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS)	2130 - Control	TBC (25)

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Standards	Proposed timeline (Approximate audit days)
Finance		assurance over fundamental areas that have previously been considered as separate key financial systems (P) (KS)	including delivery of a balanced Annual Budget (D4) Failure to deliver the East Suffolk Strategic Plan (D3)		
	Implementation of the CIPFA Code of Practice	Assurance on the controls and processes for the implementation of the CIPFA Code of Practice (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4)	2130 - Control	TBC (15)
	Budget Monitoring	Assurance on the controls and processes within the budget monitoring arrangements in place (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4)	2110 - Governance	TBC (20)
	Council Tax and Recovery of Benefits Overpayments (completed by West Suffolk)	Internal Audit will review the systems and controls in place for NNDR across all 5 Councils in the Anglia Revenues Partnership as part of the Internal Audit Service Level Agreement	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4) Failure to deliver the East Suffolk Strategic Plan (D3)	2130 - Control	Q3/4 (2; 2; 1; 90. Total - 95)

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Standards	Proposed timeline (Approximate audit days)
	<p>Council Tax Billing and Housing Benefits (completed by West Suffolk)</p> <p>Bailiff Services (completed by Fenland)</p> <p>NNDR</p>	<p>due to be signed in 2022/23.</p> <p>Housing Benefits and Council Tax will be reviewed by West Suffolk Council, and Bailiff Service by Fenland District Council Internal Audit Service (P)</p>			
	COVID 19 – Test and Trace Self Isolation Certification	Assurance relating to the administration of grants (P)	Failure to effectively manage impact of Coronavirus and managing the transition to, and delivery of, the recovery phase (C3)	2120 – Risk Management 2130 - Control 2120.A2 – Managing the risk of fraud.	TBC (50)
	COVID 19 ad hoc sign off for grants across the Council	Assurance relating to the administration of grants (P)	Failure to effectively manage impact of Coronavirus and managing the transition to, and delivery of, the recovery phase (C3)	2120 – Risk Management 2130 - Control 2120.A2 – Managing the risk of fraud.	TBC (50)
Assurance Activity	Disabled Facilities Grant (Certification)	Financial assurance to feed into Suffolk County	Failure to produce and deliver sustainable Medium-Term	2130 - Control	Q2

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Standards	Proposed timeline (Approximate audit days)
Housing		Council's assurance requirement (P)	Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4)		(10)
	Disabled Facilities Grant (Governance) Home Improvement Agency	Assurance on the controls and processes within the Home Improvement Agency (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4)	2130 - Control	TBC (20)
	Housing Repair and Maintenance (Planned Compliance)	Assurance on the certification of safety certificates and inspections (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4) Failure to deliver the East Suffolk Strategic Plan (D3)	2110 - Governance 2130 – Control	Q3 (30)
	Housing Repair and Maintenance (Planned Building Work)	Assurance on controls, and processes within planned building work (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4)	2110 - Governance 2130 – Control	TBC (30)

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Standards	Proposed timeline (Approximate audit days)
			Failure to deliver the East Suffolk Strategic Plan (D3)		
	Housing Rents – Monitoring and Setting	Assurance on controls, monitoring and governance arrangements (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4) Failure to deliver the East Suffolk Strategic Plan (D3)	2110 - Governance 2130 – Control	Q4 (50)
	Housing Rents – Service Charges	Assurance on controls, and compliance with guidelines (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4) Failure to deliver the East Suffolk Strategic Plan (D3)	2110 - Governance 2130 – Control	Q4 (30)
	Homelessness Prevention Grant (Uplift) certification	Assurance relating to the administration of grant funding (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4)	2110 - Governance 2130 – Control	Q1 (15)

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Standards	Proposed timeline (Approximate audit days)
			Failure to deliver the East Suffolk Strategic Plan (D3)		
	Housing Rents - Lettings	Assurance on controls, and compliance with guidelines (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4) Failure to deliver the East Suffolk Strategic Plan (D3)	2110 - Governance 2130 – Control	Q1 (30)
Assurance Activity ICT	Remote Access and Security	Review of the governance arrangements and controls in relation remote access (CA)	Failure of ICT (including Disaster Recovery for ICT) (D2)	2110 - Governance 2130 - Control	TBC (20)
	Service Desk Management (Starters and Leavers process)	Review of the governance arrangements and controls in relation starters and leavers (CA)	Failure of ICT (including Disaster Recovery for ICT) (D2)	2110 - Governance 2130 - Control	TBC (10)
	Users Access Management (Key Financial Systems)	Review of the governance arrangements and controls in relation user access within the main financial systems (CA)	Failure of ICT (including Disaster Recovery for ICT) (D2)	2110 - Governance 2130 - Control	TBC (10)

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Standards	Proposed timeline (Approximate audit days)
	PSN Self-Assessment	Review of completion of and supporting evidence of self-assessment (CA)	Failure of ICT (including Disaster Recovery for ICT) (D2)	2110 - Governance 2130 - Control	TBC (25)
	PCI DSS Follow-up	Audit follow-up testing of a review of improvements to ensure PCI compliance (CA)	Failure of ICT (including Disaster Recovery for ICT) (D2)	2110 - Governance 2130 - Control	TBC (6)
Assurance Activity Legal and Democratic Services	Licensing (Taxi)	A review of compliance with new licensing regulations (P)	Failure to promote and maintain ethical standards (E4)	2130 – Control	TBC (25)
	Gifts and Hospitality (Officers)	A review of compliance with the Code of Conduct (P)	Cross cutting but including: Failure to promote and maintain ethical standards (E4) Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4)	2110 – Governance 2130 – Control	Q1 (15)
	Declaration of Interests (Officers)	A review of compliance with the Code of Conduct (P)	Cross cutting but including:	2110 - Governance 2130 – Control	Q1 (15)

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Standards	Proposed timeline (Approximate audit days)
			<p>Failure to promote and maintain ethical standards (E4)</p> <p>Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4)</p>		
<p>Assurance Activity</p> <p>Operations</p>	Commercial Investment Strategy	Review of the effectiveness and governance arrangements of the Commercial Investment Strategy (P)	<p>Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4)</p> <p>Failure to develop commercial opportunities (C3)</p>	<p>2110 – Governance</p> <p>2130 – Control</p>	<p>TBC</p> <p>(15)</p>
	Contracts and Contract Management	Assurance on the effectiveness of controls within Contracts and Procurement activity (P)	<p>Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4).</p> <p>Failure to deliver the East Suffolk Strategic Plan (D3)</p>	<p>2110 - Governance</p> <p>2130 – Control</p>	<p>TBC</p> <p>(25)</p>

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Standards	Proposed timeline (Approximate audit days)
Assurance Activity Planning and Coastal Management	Coastal Management Partnership	Review of the governance arrangements within the Coastal Management Partnership (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (D4). Failure to deliver the East Suffolk Strategic Plan (D3)	2110 - Governance 2130 – Control	TBC (15)

APPENDIX A2: Data Protection Plan 2022/23

Activities reported in this appendix are not considered part of Internal Audit Services, but are additional roles undertaken by the Head of Internal Audit and key to supporting the Council’s governance and management of risk.

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Stds	Proposed timeline
Data Protection Core Activity	Strategic Advice and Guidance	Provision of guidance, advice and monitoring by the Data Protection Officer and Deputy Data Protection Officer.	Failure of Data Governance (D4)	N/A	Throughout the year (50)

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Stds	Proposed timeline
	Data Protection Subject Access Requests (SARs)	To comply with the legal duty to provide information to Data Subjects	Failure of Data Governance (D4)	N/A	Throughout the year (40)
	Data Incidents and Breaches	Responding to <ul style="list-style-type: none"> • Confirmed breaches • Non-compliance with legislation 	Failure of Data Governance (D4)	N/A	Throughout the year (20)
	Data Protection Administration	Verifying and coordinating requests for personal data and supporting internal service areas on: <ul style="list-style-type: none"> • Data Protection Impact Assessments • Data Sharing Agreements • Provision of general Data Protection Advice • Privacy Notices 	Failure of Data Governance (D4)	N/A	Throughout the year (190)
	Data Protection Training	Training to service areas on: <ul style="list-style-type: none"> • Data Protection Impact Assessments • Project teams/Project Managers • New Starter Inductions • Bespoke training for individual service areas (e.g. Port Health) • Refresh Data Protection training • Data Protection Champions training 	Failure of Data Governance (D4)	N/A	Throughout the year (25)

Service Area	Area of Activity	Comments	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Stds	Proposed timeline
		<ul style="list-style-type: none"> SharePoint updates and communications 			
Data Protection Improvement Projects	ICO Self-Assessment	Review of internal procedures against ICO recommended practice	Failure of Data Governance (D4)	N/A	Q2/3 (10)
	CCTV Review	Review of internal procedures against Surveillance Commissioner and ICO recommended practice	Failure of Data Governance (D4)	N/A	Q2/3 (5)
	Policies and Procedures	Review and Refresh of: <ul style="list-style-type: none"> Data Protection Policy Information and Records Management Policy Information Asset Registers and Records of Processing Activities Data Quality and Management Policy Roles and responsibilities for Data Protection Champions 	Failure of Data Governance (D4)	N/A	Throughout the year (25)
	Paperless Working	Development of eForms for internal Data Protection reporting and activity	Failure of Data Governance (D4)	N/A	Throughout the year (5)

APPENDIX A3: Governance Activity

Activities reported in this appendix are not considered part of Internal Audit or Data Protection Services, but are additional roles undertaken by the Head of Internal Audit and key to supporting the Council's governance and management of risk.

Role	Activity	Comments
Money Laundering Reporting Officer	Report and investigate suspicious activity, liaise with the National Crime Agency, maintain appropriate records, train relevant staff etc.	Compliance with numerous laws.
Senior Information Risk Officer and Strategic Lead for Information Governance	Information Risk Management – provision of advice	Governance and risk management advice around information security, records and information management
	Freedom of Information – provision of advice, oversight, and internal reviews	Compliance with the Freedom of Information Act 2000 and Environmental Information Regulations.