



## AUDIT AND GOVERNANCE COMMITTEE

Tuesday, 22 September 2020

### INTERNAL AUDIT: ANNUAL INTERNAL AUDIT PLAN 2020-21

#### EXECUTIVE SUMMARY

1. This report presents the proposed Internal Audit Plan for East Suffolk Council 2020-21 as agreed with the Corporate Management Team in February 2020 and again with relevant Head of Service in September 2020. Presentation of the Plan to the Audit and Governance Committee but has been deferred due to the Coronavirus Pandemic. The development of the Plan involves many factors and drivers and greatest weight has been given the current risks facing the Council, and a diagram is incorporated within this report, which illustrates the overall methodology.
2. Coronavirus 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 where workarounds to normal business practices have occurred in response to COVID-19. Examples include democratic decisions, statutory responsibilities, financial systems / processes, and procurement practices. Where needed, Internal Audit has been proactive in providing input, advice, and assurance to services on any proposed changes.
3. It is not possible at this date to quantify the additional risk arising from the current short-term measures or the overall impact on the framework of governance, risk management and control. This plan has been developed to consider these impacts and to present the work that we intend to undertake during 2020-21. The committee should be aware that this plan may have to be reviewed and adjusted in response to any changes to risk or business need during these unprecedented times.
4. This report is being presented to the Audit & Governance Committee in accordance with the Committee's terms of reference which stipulate that the Committee is to *'approve, (but not direct) internal audit's work plan.'* Also *'to promote the value of the audit process.'*
5. Internal Audit Services acts in accordance with the Accounts and Audit Regulations (2015) and follows the Public Sector Internal Audit Standards (2017) (PSIAS) and Local Government Application Note (2019). This report has been prepared in accordance with our Audit Charter.

<b>Is the report Open or Exempt?</b>	Open
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<b>Wards Affected:</b>	All
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<b>Cabinet Member:</b>	Councillor Maurice Cook Cabinet Member with responsibility for Resources
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<b>Supporting Officer:</b>	Mrs Siobhan Martin Head of Internal Audit 01394 444254 <a href="mailto:siobhan.martin@eastsoffolk.gov.uk">siobhan.martin@eastsoffolk.gov.uk</a>
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## **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 2020-21 as agreed with the Chief Executive and Corporate Management Team.
- 1.3 The Internal Audit work planned for the coming year (September 2020 to March 31<sup>st</sup> 2021) 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; Maintaining Financial Sustainability; Delivering Digital Transformation and Caring For Our Environment, described in detail in the draft 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 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 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:

**Head of Internal Audit  
(1.0 FTE)  
(ESC: 60%, IBC: 40%)**

**East Suffolk Council  
Corporate Fraud Service  
(3.3 FTE)**

**East Suffolk Council  
Internal Audit Service  
(6.8 FTE)**

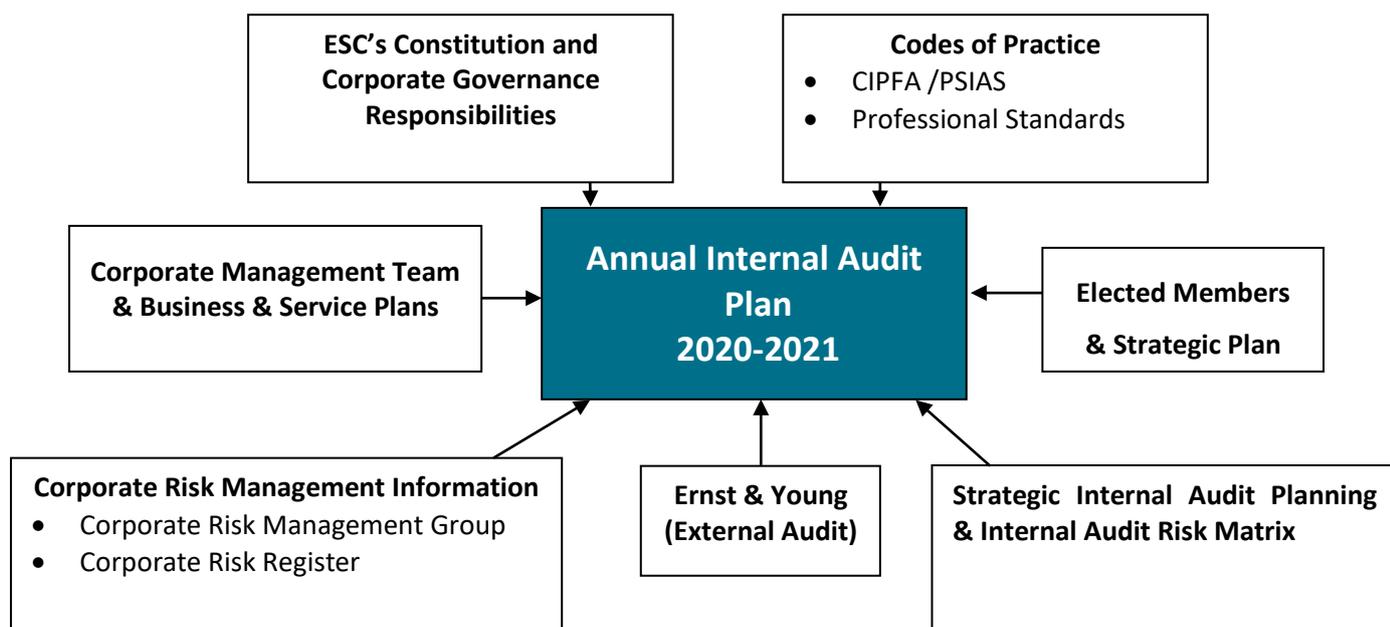
- 3.4 The Internal Audit Plan is directly linked to the resources available i.e. 6.8 FTE's. An additional 1.3 FTE staff are employed by the Council and contracted to provide audit services to Ipswich Borough Council as part of the audit partnership contact. It is anticipated that the resources available from September 2020 to 31<sup>st</sup> March 2021 will provide 520 (September to March 2020) productive audit days for 2020-21. Non-productive days are training, administration, holidays, and ad-hoc 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 Audit Plan in Appendix B.
- 3.6 The service was reviewed in 2016, streamlined and efficiency savings targets achieved. The service is not currently sufficiently resourced to be effective, but appointments have been made to fill current vacancies.

#### **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 2020-21 is aimed to be a product of all the drivers listed above, and the unprecedented impact of Coronavirus. 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 2020-21 has been reviewed by the Corporate Management Team. The Council's External Auditors have also been apprised of the Internal Audit Plan for 2020-21. The Internal Audit Plan for 2020-21 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 Coronavirus 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 where workarounds to normal business practices have occurred in response to COVID-19. Examples include democratic decisions, statutory responsibilities, financial systems / processes, and procurement practices. Where needed, Internal Audit has been proactive in providing input, advice, and assurance to services on any proposed changes.

5.6 It is not possible at this date to quantify the additional risk arising from the current short-term measures or the overall impact on the framework of governance, risk management and control. However, this plan has been developed to consider this impact and to present the work may be undertaken for the period 1st September 2020 to 31st March 2021.

5.7 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 e.g. Health and Safety Executive, Her Majesty's Revenues and Customs, External Audit i.e. Ernst and Young LLP, Local Government and Social Care Ombudsman (not an exhaustive list).

- 5.8 The creation of East Suffolk Council from two former Councils has come into effect and remains an important strategic driver. Internal Audit Services will play a role in assisting service areas to achieve progress in this respect, move towards change and secure even greater efficiency and improvement.
- 5.9 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. A total of 15 days has been allocated to allow for this in 2020-21.
- 5.10 A detailed report on all the work undertaken in the previous year 2019-20 was provided in June 2020 Audit and Governance Committee which included any significant issues arising from the work performed.

## **6 INTERNAL AUDIT STRATEGY**

- 6.1.1 The Internal Audit Service must be adequate, effective, and efficient to help the Council meet their objectives. The Internal Audit Service is clearly positioned within each Council's Constitution. The Internal Audit Charter is deemed the Internal Audit Strategy. The Audit Charter was reviewed 2019-20 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 2020-21**

- 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 2020-21 is a realistic plan of action.
- 7.3 Internal Audit work consists of consultancy reports, advice notes, probity / assurance reports (economic, effective 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. The scoring methodology requires that several 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 2020-21 in relation to all high risk rated areas is listed in Appendix A.

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(s), Cabinet Member for the Service area under review, External Audit and the Council's Section 151 Officer when appropriate in accordance with best practice. Such distribution ensures that all key findings, recommendations and learning points are available for consideration and enables good governance. In addition, all Members have access to issued Internal Audit reports held on the Members' confidential section of the Council's Intranet.

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.

## **8 HOW DOES THIS RELATE TO EAST SUFFOLK STRATEGIC PLAN?**

8.1 The Audit and Governance Committee is directly responsible for supporting good governance arrangements and practices at the Council, which underpin the Council's entire strategic and operational workings including the draft East Suffolk Strategic Plan. The Internal Audit Plan of work provides independent fact-based evidence to Senior Management and the Audit and Governance Committee upon the actual effectiveness of Council activities, which support the East Suffolk Strategic Plan.

## **9 FINANCIAL AND GOVERNANCE IMPLICATIONS**

- 9.1 Internal Audit reports, advice and recommendations all aim to create and foster a robust corporate governance foundation to support sustainable services for all stakeholders. Consequently, the Internal Audit Service aims to mitigate the risk of losses arising from error, irregularity, and fraud. In addition, efficiency, effectiveness, and economy reviews form part of the work undertaken, and this represents a fundamental principle in delivering the Council's corporate governance responsibilities.
- 9.2 The Local Government Act 1972 and the Accounts and Audit Regulations 2015 require principal local authorities to '...undertake an adequate and effective internal audit of its accounting records and of its systems of internal control in accordance with the proper practices in relation to internal control.'
- 9.3 The implications and benefits of agreed actions produced by the Internal Audit Service contribute to the Council's overall objectives by improving controls and processes, which contribute towards efficient and effective management of services.

## **10 OTHER KEY ISSUES**

- 10.1 This report does not require an Equality Impact Assessment, a Sustainability Impact Assessment, or a Partnership Impact Assessment.

## **11 CONSULTATION**

- 11.1 Internal consultation with the Corporate Management Team and external consultation with the Council's External Auditor has taken place.

## **12 OTHER OPTIONS CONSIDERED**

- 12.1 No further options have been considered.

## **13 REASON FOR RECOMMENDATION**

- 13.1 The Internal Audit Plan for 2020-21 has been considered by the Chief Executive and Corporate Management Team and aims to meet all the professional standards and the codes of practice relating to internal audit in the public sector. It should be viewed 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 corporate risk register.
- 13.2 To support the Council's overall governance arrangements and to ensure that the Audit and Governance Committee fulfils its terms of reference by reviewing the appropriateness of the proposed risk based Annual Internal Audit Plan 2020-21 for internal audit activity across the Council.

### **RECOMMENDATION**

That the Audit and Governance Committee comments upon and approves the Annual Internal Audit Plan 2020-21.

<b>APPENDICES</b>	
<b>Appendix A</b>	Annual Internal Audit Plan 2020-21
<b>Appendix B</b>	Annual Governance Supporting Activity

<b>BACKGROUND PAPERS</b>		
<b>Date</b>	<b>Type</b>	<b>Available From</b>
Feb 2020	East Suffolk Strategic Plan	Head of Internal Audit siobhan.martin@eastsuffolk.gov.uk
Feb 2020	Strategic Service Plans	Head of Internal Audit siobhan.martin@eastsuffolk.gov.uk
June2020	Corporate Risk Register	Head of Internal Audit siobhan.martin@eastsuffolk.gov.uk
March 2017	Public Sector Internal Audit Standards	Head of Internal Audit siobhan.martin@eastsuffolk.gov.uk
2019	Local Government Application Note for the United Kingdom Public Sector Internal Audit Standards	Head of Internal Audit siobhan.martin@eastsuffolk.gov.uk

**APPENDIX A: ANNUAL INTERNAL AUDIT PLAN 2020-21**

Responsible Officer/ Head of Service	Area of Activity	Comments <sup>i</sup>	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2019-2024	Link to Public Sector Internal Audit Standards	Timeline
<b>Governance Support</b>  <b>Senior Management Team (SMT) &amp; Corporate Management Team (CMT)</b>	Corporate Governance and Risk Management	Attendance on Corporate Governance Days and Provision of Independent professional advice. Responsible for Code of Corporate Governance. (C)	Failure of the delivery of the East Suffolk Draft Strategic Plan (D4). Failure to produce and deliver sustainable Medium-Term Financial Strategy (Failure of MTFS) including the delivery of a balanced Annual Budget (C2).	2110 – Governance 2110.A1 – Ethics 2120 – Risk Management	In Progress
	Quality Assurance and Improvement Programme	Compliance with PSIAS.	Failure to produce and deliver sustainable Medium-Term Financial Strategy (Failure of MTFS) including the delivery of a balanced Annual Budget (C2).	2110 - Governance	September 2020 to March 2021

Responsible Officer/ Head of Service	Area of Activity	Comments <sup>1</sup>	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2019-2024	Link to Public Sector Internal Audit Standards	Timeline
	Annual Planning/Committee Reporting and Attendance/Support and advice to services areas.	Attendance at Audit & Governance meetings and providing support to Service Areas, including FOI Internal Reviews	Failure to produce and deliver sustainable Medium-Term Financial Strategy (Failure of MTFS) including the delivery of a balanced Annual Budget (C2). Failure of the delivery of the East Suffolk Draft Strategic Plan (D4). Failure to promote and maintain ethical standards (E4).	2110 – Governance 2110.A1 – Ethics 2120 – Risk Management	September 2020 to March 2021
	Member Requests	As agreed by the Audit and Governance Committee. (P)	TBC in line with requests received.	TBC in line with requests received.	September 2020 to March 2021
	Contingency	As recommended by the PSIAS EQA process.	TBC in line with requirements.	TBC in line with requirements.	September 2020 to March 2021
	Head of Service Requests	As agreed by the Head of Internal Audit. (P)	TBC in line with requests received.	TBC in line with requests received.	September 2020 to March 2021
	NFI	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	2120.A2 – Managing the risk of fraud.	September 2020 to March 2021

Responsible Officer/ Head of Service	Area of Activity	Comments <sup>1</sup>	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2019-2024	Link to Public Sector Internal Audit Standards	Timeline
			(Failure of MTFS) including the delivery of a balanced Annual Budget (C2).		
	Annual Governance Statement Framework	Attendance on AGS Working Group to support changes arising from any revisions to the CIPFA & SOLACE code of practice and provide controls advice/gap analysis in connection with Internal Audit work. (C)	Failure of the delivery of the East Suffolk Draft Strategic Plan (D4). Failure to produce and deliver sustainable Medium-Term Financial Strategy (Failure of MTFS) including the delivery of a balanced Annual Budget (C2).	2110 – Governance 2120 – Risk Management	In Progress
<b>Audit Assurance</b>  <b>Corporate Management Team</b>	Coronavirus Business Grants	The Council has administered critical grant funding to local businesses on behalf of central government. Work will provide assurance to management and support any government returns required, as well as support any counter fraud activities. (P & C)	Failure to effectively manage impact of Coronavirus and managing the transition to, and delivery of, the recovery phase (A2)	2120 – Risk Management 2130 - Control	April 2020 to March 2021
	Payroll	Deferred from 2019-2020. Key control and audit follow up testing where control weaknesses have been identified. (KS)	Failure of MTFS (C2). Failure of the delivery of the East Suffolk Draft Strategic Plan (D4)	2130 - Control	In Progress.

Responsible Officer/ Head of Service	Area of Activity	Comments <sup>1</sup>	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2019-2024	Link to Public Sector Internal Audit Standards	Timeline
	Consultancy and special investigations	Provide professional advice for emerging issues and any required financial, whistleblowing or maladministration investigations. (C)	Failure of programme and project delivery (D4). Failure to produce and deliver sustainable Medium-Term Financial Strategy (Failure of MTFS) including the delivery of a balanced Annual Budget (C2). Failure of the delivery of the East Suffolk Draft Strategic Plan (D4)	2130 – Control 2110 - Governance	September 2020 to March 2021
	Local Government Transparency Code	A review of compliance with the Local Government Transparency Code (P)	Failure to promote and maintain Ethical Standards (E4)	2110 - Governance	September 2020 to March 2021
<b>Chief Finance Officer and S151 Officer</b>  <b>Simon Taylor</b>	Council Tax  Housing Benefits  Bailiff Services  NNDR	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 signed in 2019/20.  Housing Benefits, and Council Tax will be reviewed by West Suffolk Council, and Bailiff Service by Fenland District Council Internal Audit Service (P)	Failure of the delivery of the East Suffolk Draft Strategic Plan (D4). Failure to produce and deliver sustainable Medium-Term Financial Strategy (Failure of MTFS) including the delivery of a balanced Annual Budget (C2).	213 - Control	September 2020 to March 2021

Responsible Officer/ Head of Service	Area of Activity	Comments <sup>1</sup>	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2019-2024	Link to Public Sector Internal Audit Standards	Timeline
<b>Chief Finance Officer and S151 Officer</b>  <b>Simon Taylor</b>	Key Financial Systems	Review of key financial controls. This audit will provide high level assurance over fundamental areas that have previously been considered as separate key financial systems. (P) (KS)	Failure of the delivery of the East Suffolk Draft Strategic Plan (D4). Failure to produce and deliver sustainable Medium-Term Financial Strategy (Failure of MTFS) including the delivery of a balanced Annual Budget (C2).	2130 - Control	September 2020 to March 2021
	Income (Paye.net)	Deferred from 2019-2020. Review of the Paye.Net card receipting system. (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (Failure of MTFS) including the delivery of a balanced Annual Budget (C2).	2130 - Control	September 2020 to March 2021
	Treasury Management	Deferred from 2019-2020. Cyclical Key control testing, review of processes and audit follow up testing. (P) (KS)	Failure of the delivery of the East Suffolk Draft Strategic Plan (D4). Failure to produce and deliver sustainable Medium-Term Financial Strategy (Failure of MTFS) including the delivery of a balanced Annual Budget (C2).	2130 - Control	In Progress

<b>Responsible Officer/ Head of Service</b>	<b>Area of Activity</b>	<b>Comments<sup>1</sup></b>	<b>Link to Corporate Risk Register &amp; East Suffolk Council Strategic Plan 2019-2024</b>	<b>Link to Public Sector Internal Audit Standards</b>	<b>Timeline</b>
<b>Head of Environmental Services and Port Health</b>  <b>Phil Gore</b>	Port Health Cyber Essentials Accreditation	Deferred from 2019-2020. Review and gap analysis of the Cyber Essentials Accreditation. (P) (CA)	Failure of ICT (including Disaster Recovery for ICT) (D2)	2110 - Governance	September 2020 to March 2021
<b>Head of Housing</b>  <b>Cairistine Foster-Cannan</b>	Disabled Facilities Grant (Certification)	Financial assurance to feed into Suffolk County Council's assurance requirement. (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (Failure of MTFS) including the delivery of a balanced Annual Budget (C2).	2130 - Control	In Progress
<b>Head of ICT</b>  <b>Anne Carey</b>	User Role Management	Deferred from 2019-2020. Review of the governance arrangements and controls in relation to system access and user role management. (CA)	Failure of ICT (including Disaster Recovery for ICT) (D2)	2110 - Governance 2130 - Control	September 2020 to March 2021
<b>Head of Operations</b>  <b>Kerry Blair</b>	Green Waste	Deferred from 2019-2020. Independent review of the effectiveness of the systems in operation, including cash collection and recording and reconciliations between	Failure to produce and deliver sustainable Medium-Term Financial Strategy	2130 – Control	September 2020 to March 2021

Responsible Officer/ Head of Service	Area of Activity	Comments <sup>i</sup>	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2019-2024	Link to Public Sector Internal Audit Standards	Timeline
<b>Head of Operations</b>  <b>Kerry Blair</b>		systems. (P)	(Failure of MTFS) including the delivery of a balanced Annual Budget (C2).  Failure of the delivery of the East Suffolk Draft Strategic Plan (D4).		
	Asset Management Follow-up	Deferred from 2019-2020. Audit follow up testing. A review of the system in place for the management of property assets. (P)	Failure of assets to meet financial requirements (C3).	2130 - Control	In Progress.
	CCTV review	A review of the controls and governance arrangements in relation to CCTV (C). Preliminary work in anticipation of the Surveillance Camera Commissioner Inspection.	Failure to Failure of service delivery contracts/partners (C2).	2110 - Governance 2130 - Control	September 2020 to March 2021

<sup>i</sup> Work performed will range from consultancy (C), probity (P), computer audit (CA), or key systems (KS) which feed into the general ledger, all detailed in each audit brief.

## APPENDIX B: ANNUAL GOVERNANCE SUPPORTING ACTIVITY

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.

<b>Role</b>	<b>Activity</b>	<b>Comments</b>
Data Protection Officer	Data Protection – including administration, projects, self-assessment, and training.	Compliance with the Data Protection Act 2018 and GDPR.
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.