



AUDIT AND GOVERNANCE COMMITTEE

Monday, 15 March 2021

INTERNAL AUDIT: ANNUAL INTERNAL AUDIT PLAN 2021/22

EXECUTIVE SUMMARY

1. This report presents the proposed Internal Audit Plan for East Suffolk Council 2021/22 as agreed with the Corporate Management Team. The development of the Plan involves many factors and drivers, and a diagram is incorporated within this report which illustrates the overall methodology.
2. As reported to the Committee in September 2020, the impact of the Covid-19 pandemic continues to place significant strain on normal procedures and control arrangements across the Council. Internal Audit has and will continue to carry out work to assess the impact on the Council's key activities where changes to normal business practices have occurred in response to the pandemic. Examples seen include changes to the democratic decision-making process, and a significant impact on the Council's statutory responsibilities. Where needed, Internal Audit has been proactive in providing input, advice and assurance to services on any proposed changes.
3. It is not yet possible to fully quantify the additional risk arising from the current, potentially short-term changes to normal business practices, or the overall impact these will have on the framework of governance, risk management and control. This Audit Plan has been developed to consider these impacts and to present the work that we currently intend to undertake during 2021/22, however, the committee should be aware that this plan may have to be reviewed and adjusted in response to any further 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.

Is the report Open or Exempt?	Open
Wards Affected:	All
Cabinet Member:	Councillor Maurice Cook Cabinet Member with responsibility for Resources
Supporting Officer:	Mrs Siobhan Martin Head of Internal Audit 01394 444254 siobhan.martin@eastsoffolk.gov.uk

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 2021-22 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; Maintaining Financial Sustainability; 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:

**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)**

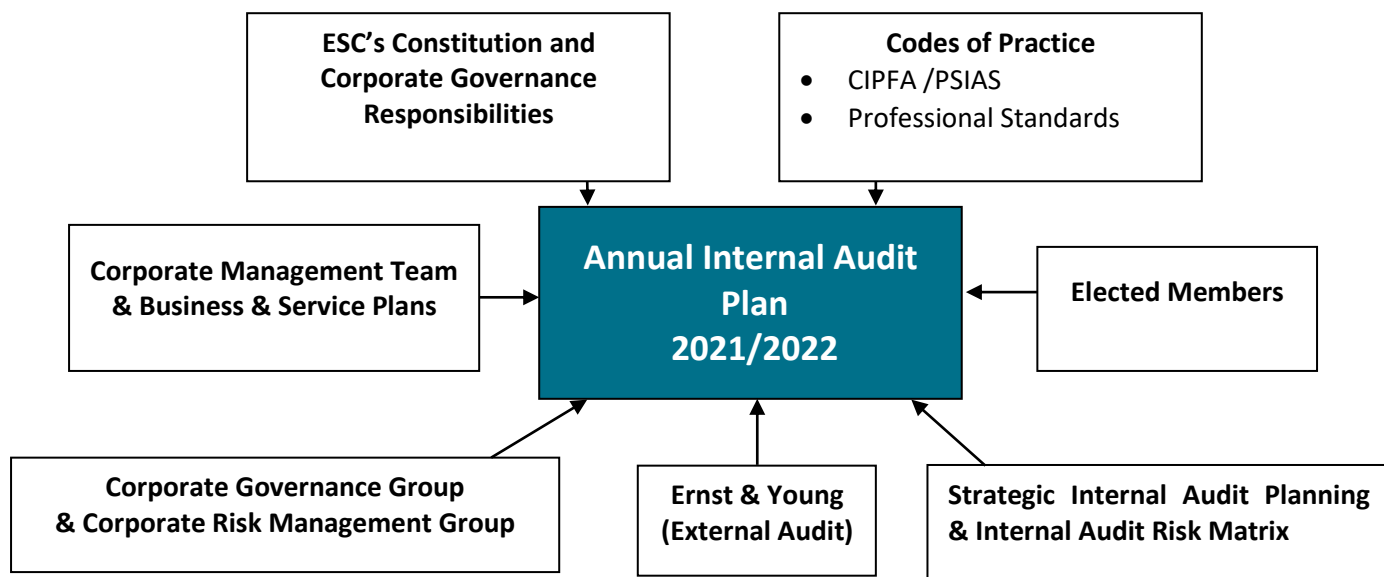
- 3.4 The Internal Audit Plan is directly linked to the resources available, ie 6.8 FTEs. An additional 1.3 FTE staff are employed by the Council and contracted to provide audit services to Ipswich Borough Council as part of the audit partnership contract. It is anticipated that the resources available during 2021/22 will provide 1200 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 Audit Plan in Appendix B.
- 3.6 Following recruitment to vacant posts in 2020, the service is now sufficiently resourced to be effective.

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 2021/22 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 2021/22 has been reviewed by the Corporate Management Team. The Council's External Auditors have also been apprised of the Internal Audit Plan for 2021/22. The Internal Audit Plan for 2021/22 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 Revenues 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. A total of 15 days has been allocated to allow for this in 2021/22.

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 was last reviewed in November 2020 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 2021/22

- 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 2021/22 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. The scoring methodology requires that a number of risk attributes are assessed, including (not exhaustive) the following:
- Key System, ie 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 2021/22 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, 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. 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 East Suffolk Strategic Plan. The Internal Audit Plan of work provides independent, fact-based evidence to Senior Management and the Audit and Governance Committee on 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. As a consequence, 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. All matters raised have been incorporated within the Internal Audit Plan for 2021/22.

12 OTHER OPTIONS CONSIDERED

12.1 No further options have been considered.

13 REASON FOR RECOMMENDATION

13.1 The Internal Audit Plan for 2021/22 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 any changes or refinement in the council's corporate risk register.

13.2 This report aims 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 2021/22 for internal audit activity across the Council.

RECOMMENDATION

That the Audit and Governance Committee comments upon and approves the Annual Internal Audit Plan 2021/22.

BACKGROUND PAPERS

Date	Type	Available From
2020 - 2024	East Suffolk Strategic Plan	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 2021/22

Service Area	Area of Activity	Commentsⁱ	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Stds	Proposed timeline
Governance Support Corporate Management Team (CMT)	Data Protection <ul style="list-style-type: none"> Data Protection Administration Data Protection Projects and Self-Assessment Data Protection Training to Services 	Compliance with Data Protection laws (P)	Failure to meet General Data Protection Regulation (GDPR) and Data Governance (D3)	2130 - Control	Throughout the year (225; 30; 10 - Total 265)
	FoI internal reviews	Assistance with compliance with Freedom of Information and Environmental Information requests (C)	Failure to promote and maintain ethical standards (E4) Failure of Data Governance (D3)	2110 – Governance	Throughout the year (25)
	Corporate Governance and Risk Management	Attendance at Corporate Governance Days and provision of independent professional advice. Responsible for Code of Corporate Governance (C)	Failure to deliver the new East Suffolk Strategic Plan (D4) Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (C2)	2110 – Governance 2110.A1 – Ethics 2120 – Risk Management	Throughout the year (30)
	Public Sector Internal Audit Standards Self-Assessment	Compliance with PSIAS (C)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (C2)	2110 - Governance	Throughout the year (12)
	Quality Assurance and Improvement Programme	Compliance with PSIAS (C)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (C2)	2110 - Governance	Throughout the year (10)
	Annual Governance Statement	Providing direction and perform independent best practice gap analysis (C)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (C2) Failure to deliver the new East	2110 – Governance 2110.A1 – Ethics 2120 – Risk Management	Throughout the year (15)

Service Area	Area of Activity	Commentsⁱ	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Stds	Proposed timeline
			Suffolk Strategic Plan (D4) Failure to promote and maintain ethical standards (E4)		
	Committee reporting and attendance	Providing support to the Audit & Governance Committee (C)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (C2) Failure to deliver the new East Suffolk Strategic Plan (D4) Failure to promote and maintain ethical standards (E4)	2110 – Governance 2110.A1 – Ethics 2120 – Risk Management	Throughout the year (10)
Consultancy Activity	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 (MTFS) including delivery of a balanced Annual Budget (C2) Failure to deliver the new East Suffolk Strategic Plan (D4)	2130 – Control 2110 - Governance	Throughout the year (35)
	Support and advice to operational teams	Providing support to operational service areas (C)	Failure of programme and project delivery (D4) Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (C2) Failure to deliver the new East Suffolk Strategic Plan (D4)	2130 – Control 2110 - Governance	Throughout the year (25)
	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 (C2) Failure to promote and maintain ethical standards (E4)	2120.A2 – Managing the risk of fraud	Throughout the year (10)

Service Area	Area of Activity	Commentsⁱ	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Stds	Proposed timeline
	Member Requests	As agreed by the Audit and Governance Committee (P)	TBC in line with requests received.	TBC in line with requests received	TBC ² (15)
	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	TBC (40)
	COVID-19 Business Grant counter-fraud support	Provide assurance to management and support any government returns required. 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 2120.A2 – Managing the risk of fraud	Throughout the year (55)
	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) including delivery of a balanced Annual Budget (C2)	2120.A2 – Managing the risk of fraud	Throughout the year (5; 30, Total – 35)
Assurance Activity Corporate and Cross Cutting	Payroll (system migration)	Assurance relating to the migration to the new system (C)	Failure of programme and project delivery (D4) Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (C2) Failure to deliver the new East Suffolk Strategic Plan (D4)	2130 - Control	TBC (15)
	Covid-19 Grants (local grants)	Assurance relating to the administration of local grants (P)	Failure to effectively manage impact of Coronavirus and managing the transition to, and delivery of, the recovery phase (A2)	2120 – Risk Management 2130 - Control 2120.A2 –	TBC (25)

² 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	Commentsⁱ	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Stds	Proposed timeline
				Managing the risk of fraud	
Assurance Activity Economic Regeneration	New 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 New Towns Fund (P)	Failure to deliver the new East Suffolk Strategic Plan (D4)	2110 - Governance 2130 - Control	TBC (15)
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	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 of programme and project delivery (D4)	2110 - Governance	Throughout the year (5)
	SCC COVID-19 Test and Trace Support (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 (C2)	2130 - Control	TBC (10)
Assurance Activity Finance	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 (C2)	2110 - Governance	TBC (15)
	Capital Accounting	Review of the controls within the Capital Accounting processes (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (C2)	2130 - Control	TBC (15)
	Key Financial Controls	Review of key financial controls. This audit will	Failure to produce and deliver sustainable Medium-Term Financial	2130 - Control	TBC (20)

Service Area	Area of Activity	Commentsⁱ	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Stds	Proposed timeline
		provide high level assurance over fundamental areas that have previously been considered as separate key financial systems (P) (KS)	Strategy (MTFS) including delivery of a balanced Annual Budget (C2) Failure to deliver the new East Suffolk Strategic Plan (D4)		
	Council Tax and Recovery of Benefits Overpayments (completed by West Suffolk) Council Tax Billing and Housing Benefits (completed by West Suffolk) Bailiff Services (completed by Fenland) 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 to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (C2) Failure to deliver the new East Suffolk Strategic Plan (D4)	213 - Control	Q3/4 (2; 2; 1; 90. Total - 95)
	COVID-19 Grant Assurance (LRSG Funds and ARG)	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 (A2)	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 Council's assurance requirement (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (C2)	2130 - Control	Q2 (10)
Housing					
Assurance Activity	Remote Access and Security	Review of the governance arrangements and controls in	Failure of ICT (including Disaster Recovery for ICT) (D2)	2110 - Governance	TBC (20)

Service Area	Area of Activity	Commentsⁱ	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Stds	Proposed timeline
ICT		relation remote access (CA)		2130 - Control	
	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)	2130 - Control	TBC (6)
Assurance Activity Legal and Democratic Services	Licensing	A review of compliance with new licensing regulations and effectiveness of software upgrade (P) (CA)	Failure to promote and maintain ethical standards (E4)	2130 – Control	TBC (30)
	Declaration of Interests	A review of compliance with the Code of Conduct - Officers only (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 (C2)	2130 – Control 2110 - Governance	TBC (10)
Assurance Activity Operations	Commercial Rents (Income)	Independent review of the effectiveness of the strategy in place plus the systems in operation, including collection and recording (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (C2)	2130 – Control	TBC (15)
	Organic Green Waste (financial control)	Independent review of the effectiveness of the systems in operation, including cash collection and recording and reconciliations between systems (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (C2) Failure to deliver the new East Suffolk Strategic Plan (D4)	2130 – Control	TBC (10)
	Contracts and Procurement	Assurance on the effectiveness of controls within Contracts and Procurement activity (P)	Failure to produce and deliver sustainable Medium-Term Financial Strategy (MTFS) including delivery of a balanced Annual Budget (C2). Failure to deliver the new East Suffolk Strategic Plan (D4)	2130 - Control	TBC (25)

Service Area	Area of Activity	Commentsⁱ	Link to Corporate Risk Register & East Suffolk Council Strategic Plan 2020 - 2024	Link to Public Sector Internal Audit Stds	Proposed timeline
Assurance Activity	Community Infrastructure Levy System Implementation	Post Implementation Review (PIR) following implementation of new software (P)	Failure to deliver the new East Suffolk Strategic Plan (D4)	2110 - Governance	TBC (20)
Planning and Coastal Management	Planning Enforcement Monitoring	Review the progress made against the outstanding action highlighted within the 2018/19 (P)	Failure to deliver the new East Suffolk Strategic Plan (D4)	2130 - Control	TBC (10)

ⁱ 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.

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