



Internal Audit Plan 2020/21 to 2022/23
2022/23 Plan focus

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Executive summary

The Internal Audit plan represents a summary of the planned audit review areas which will be delivered during 2022/23. This is the final year of a three-year plan approved at the 13 March 2020 Audit and Governance Committee. The mission of Internal Audit is to assist the Council to appropriately manage the key risks to which the Council is exposed, and help improve the effectiveness of the Council's governance, risk management and internal control processes by providing risk-based and objective assurance, advice, and insight.

The audit plan is based on a of risk assessment of the Council's objectives and services as detailed in the Corporate Plan. Other factors that have driven the plan include discussions with senior leadership, assessment of financial controls and grant certification requirements. The plan will also cover fraud prevention, detection, and investigation work, and special investigation support as required.

We continue to utilise agile auditing, working closely with operational managers to ensure that audits are delivered effectively. The annual plan is reviewed on a quarterly basis and the detailed focus for the quarter will be discussed and agreed with the Chief Officers' Group and the Audit and Governance Committee. The plan detailed below is for quarter 1 audits and grant certifications.

Fraud prevention, detection and investigation are a key focus, including increased training and communications for operational staff. We continue to engage with the statutory National Fraud Investigation process from the Cabinet Office and will also be working to establish continuous monitoring of key areas to mitigate potential frauds.

Team details

Name	Role	Contact details
Jenni Morris	Chief Internal Auditor	jmorris4@worcestershire.gov.uk
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Dominic Roberts	Auditor	droberts4@worcestershire.gov.uk
Kirsten Mackellar	Audit Assistant	kmackellar1@worcestershire.gov.uk
Rachel Hallam	Risk and Assurance Manager	rhallam2@worcestershire.gov.uk
Noel Wallcroft	Risk and Fraud Officer	nwallcroft@worcestershire.gov.uk
Audit team		auditteam@worcestershire.gov.uk
Fraud hotline		worcsfraudhotline@worcestershire.gov.uk

Plan focus 2022/23

The key areas of focus are based around:

- Risk-based assurance audits
- Management requested assurance reviews and advisory support
- Individual school audits and schools-based thematic reviews
- Grant certifications
- Fraud and corruption prevention, detection, and investigation
- Worcestershire Children's First assurance reviews, advisory support, and investigatory activity as required
- Worcestershire Pension Fund assurance reviews, advisory support, and investigatory activity as required, including support to the LGPS Central Pool.

The audit plan is aligned with the categories used to categorise risk.

- Workforce
- Health and safety
- Information technology
- Financial
- Performance
- Reputational
- Compliance
- Information / GDPR
- Suppliers and supplies
- Facilities and equipment

Our resource availability for 2022/23 is 1,000 days. We continuously review our available resource to ensure that it is enough to provide the required level of assurance to the Council. We use Worcestershire Internal Audit Shared Services (WIASS) to support our IT audit work.

Quarter 1 detail

Area of coverage	Brief description	Management lead
Assurance audits and advisory support activity		
Workforce – starters process	End to end review of recruitment and onboarding process	Assistant Director HR OD & Engagement Assistant Director for IT & Digital
Workforce – leavers process	End to end review of leavers process	Assistant Director HR OD & Engagement Assistant Director for IT & Digital
Individual school and school thematic reviews		
Schools' qualitative reviews	A rolling programme of individual and school themed audits will be carried out across a range of schools based on a risk assessment. Audits will also be undertaken in response to risks raised at the School Support Forum.	WCF Chief Executive Chief Financial Officer Headteachers and Governors
Governor support and training thematic review	Limited assurance report follow-up delivery of actions and process improvements	Director of Education and Early Help
Comberton Primary School	Limited assurance follow-up (deferred from 2021/22)	Headteacher
Grant certifications		
Grant certifications	Certification of grants as required; quarter 1 detailed below	Various, as appropriate
Decarbonisation Grant		Director of Economy & Infrastructure
Worcester Business Central Growth Hub		Director of Economy & Infrastructure
Youth Justice Grant		WCF Chief Executive
Broadband UK		Director of Economy & Infrastructure
Contain Management Outbreak Fund		Director of Public Health
WCF Non-executive Director Grant		WCF Chief Executive
Supporting Families (1/4)		WCF Chief Executive
Worcestershire Children First assurance audits and advisory support activity		

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Area of coverage	Brief description	Management lead
Procurement – Application to Procure Professional Services commissioning	Effectiveness and value for money	WCF Chief Executive
Worcestershire Pension Fund assurance audits and advisory support activity		
Pensions investment reviews	Scope to be determined	Chief Financial Officer
Pensions administration reviews	Scope to be determined	Chief Financial Officer
Fraud and special investigations		
Fraud and special investigations	Prevention, detection, and investigation of allegations and identified risk areas. All fraud allegations reported to the team will be subject to an initial triage process to determine the extent of any further investigation.	Various, as appropriate
National Fraud Investigation	Provision of key data sets to the Cabinet Office at regular intervals. Support for operational teams to investigate notified matches.	Identified NFI leads
Continuous data monitoring	Identification of key data sets to enable regular trend and matching analysis to assist in fraud prevention and risk mitigation	Internal Audit management team
Management and administration		
Communications – regular updates and newsletters	To include termly schools' newsletters and quarterly organisational updates.	Internal Audit management team
Contingency	There is always a need to plan for some contingency due to additional ad hoc work, such as fraud investigations, additional assurance, or overruns. This will be monitored during the year and discussed with the CFO and SLT and reported to the Audit and Governance Committee.	SLT / Chief Internal Auditor / Audit & Governance Committee
Training	Provision has been made for the team's development around professional and behavioural competencies, as well as continued development of the Internal Audit system.	Internal Audit management team
Management	There will be a need for the Internal Audit management team to produce reports, support a range of corporate meetings / projects, as well as undertake management tasks such as appraisals. This time will be monitored and discussed with the CFO and SLT and reported to the Audit and Governance Committee	Internal Audit management team

