



Doncaster Council

Internal Audit Plan 2022/23

To the Chair and Members of the AUDIT COMMITTEE

INTERNAL AUDIT PLAN 2022/23

EXECUTIVE SUMMARY

1. This report presents the Annual Internal Audit Plan for 2022/23 which has been created following a review of risks and controls of Council activities (including partnership activities).
2. The plan (attached to this report) conforms to UK Public Sector Internal Audit Standards (UKPSIAS); these are the professional internal audit standards.
3. The level of audit resource for 2022/23 is 8.80 FTEs. The Head of Internal Audit will be maintaining his assessment of the structure of the team against the needs of the Council in the near future to ensure the team are appropriately resourced to deliver its services to the Council, St Leger Homes and other partner organisations.
4. Section 7 of the report highlights important factors we have taken into account. Key factors include: increased allowances for contingency and proactive and reactive work, works associated with Covid grant verification work and core work we need to do to discharge our internal audit responsibilities. All of these and the other factors detailed within the report set out the strategy to deal with a continued demand in dealing with the implications of the Covid-19 pandemic and other factors. We will maintain our well established practice of ensuring the plan remains at all times fluid and responsive to the needs of the council.
5. "Fighting Fraud and Corruption Locally" Guidance issued in 2020 has resulted in the audit plan now being presented in a different way consistent with last year. Having a clearly set out plan of our proactive and reactive fraud work is a particularly important feature of the overall work programme of the team again for this year. This is due the many millions of pounds of central government Covid grant monies and support made available to the Council in the previous two years. Some of these grants require certification from the Head of Internal Audit to the relevant central government department as well as further detailed audit work over grants to businesses. This plan needs to be considered alongside the Counter Fraud Activity Report, which details proposed coverage of the 242 days in the summary below.

The proposed audit plan can be summarised as follows:

Breakdown of the Plan By Type of Work

	Days	Plan %		Days	Plan %
Assurance Work	653	50.0%	Assurance Work	778	58.3%
Consultancy Work	87	6.7%	Consultancy Work	72	5.4%
Responsive Work*	220	16.8%	Responsive Work*	201	15.0%
Followup Work	56	4.3%	Followup Work	43	3.2%
Fraud Plan	290	22.2%	Fraud Plan	242	18.1%
<i>Total</i>	1,306	100%	<i>Total</i>	1336	100%

*Responsive work includes time set aside to deal with in year identified issues, an allowance to give proactive advice where needed and an allowance for contingency items which includes investigation some of which will be fraud related.

Breakdown of Assurance and Consultancy Work by Directorate (Excluding ongoing work)

Days	%	Directorate	Days	%
60	8.0%	Adults, Health and Wellbeing	98	11.5%
294	39.8%	Corporate Resources	262	30.8%
98	13.2%	Learning and Opportunities	94	11.0%
80	10.8%	Economy and Environment	112	13.2%
12	1.6%	Public Health	26	3.0%
196	26.6%	Council Wide	259	30.5%
740	100.0%	totals	741	100.0%

The plan reflects the “core” work that must be done which is primarily in Corporate Resources and Council Wide. We also have to deliver the responsive and fraud work leaving less time available for the other Directorates. Similar to the 2021/22 year, the amount of time planned for Adults, Health and Wellbeing, Learning and Opportunities and Economy and Environment work is lower than in years prior to the Covid-19 pandemic.

6. Taking into account all the above factors and the strategy adopted to respond to the ongoing challenges for the team and the council as a whole, the Head of Internal Audit considers that sufficient internal audit work will be able to be delivered alongside the other factors that are taken into account when arriving at the annual opinion on the Council’s, risk, governance and control arrangements. As stated last year, there are many caveats associated with this opinion made at this point in time, which are as far ranging as the further impacts of the Covid-19 pandemic, central government funding and more local issues such as an unmanageable demand for audit support in investigating irregularities. Whilst it is hoped that these factors are a lower risk than last year, these and other factors will be under constant review and any concerns will be raised with management and reported accordingly to the Audit Committee. The implications for internal audit coverage regarding the transition by Doncaster Children’s Services Trust into Doncaster Council are only at the early stages of assessment and as such this plan makes no allowance for work that may need to be delivered in this area. Any changes

required to the plan will be reported to the Audit Committee in the usual manner through Internal Audit Progress Reports.

RECOMMENDATIONS

7. The Audit Committee is asked to
- support the principles and strategy underpinning the 2022/23 Internal Audit Plan set out in section 1 and expanded upon in section 7 of the Internal Audit Plan report and
 - consequently support the plan itself as it stands as set out in Appendix A, noting the necessity for future and ongoing reviews of the plan whenever it is appropriate to do and accordingly to approve the plan.

WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?

8. Effective oversight of internal audit through the Audit Committee adds value to the Council by ensuring that it manages its risks in support of the key priorities and outcomes it seeks to achieve.

BACKGROUND

9. This report is produced annually for Audit Committee inspection / awareness as required under the UK Public Sector Internal Audit Standards.

OPTIONS CONSIDERED

10. Not applicable - for information only

REASONS FOR RECOMMENDED OPTION

11. Not applicable - for information only

IMPACT ON THE COUNCIL'S KEY OUTCOMES

12. Internal Audit contributes to the effective management of the Council's risks, which in turn contributes to the achievement of the Council's goals and key outcomes for Doncaster as a whole.

Outcomes	Implications
<p>Doncaster Working: Our vision is for more people to be able to pursue their ambitions through work that gives them and Doncaster a brighter and prosperous future;</p> <ul style="list-style-type: none"> • Better access to good fulfilling work • Doncaster businesses are supported to flourish • Inward Investment 	<p>None</p>
<p>Doncaster Living: Our vision is for Doncaster's people to live in a borough that is vibrant and full of opportunity, where people enjoy spending time;</p> <ul style="list-style-type: none"> • The town centres are the beating heart of Doncaster • More people can live in a good quality, 	<p>None</p>

Outcomes	Implications
affordable home <ul style="list-style-type: none"> • Healthy and Vibrant Communities through Physical Activity and Sport • Everyone takes responsibility for keeping Doncaster Clean • Building on our cultural, artistic and sporting heritage 	
Doncaster Learning: Our vision is for learning that prepares all children, young people and adults for a life that is fulfilling; <ul style="list-style-type: none"> • Every child has life-changing learning experiences within and beyond school • Many more great teachers work in Doncaster Schools that are good or better • Learning in Doncaster prepares young people for the world of work 	None
Doncaster Caring: Our vision is for a borough that cares together for its most vulnerable residents; <ul style="list-style-type: none"> • Children have the best start in life • Vulnerable families and individuals have support from someone they trust • Older people can live well and independently in their own homes 	None
Connected Council: <ul style="list-style-type: none"> • A modern, efficient and flexible workforce • Modern, accessible customer interactions • Operating within our resources and delivering value for money • A co-ordinated, whole person, whole life focus on the needs and aspirations of residents • Building community resilience and self-reliance by connecting community assets and strengths • Working with our partners and residents to provide effective leadership and governance 	Internal Audit provide assurance that Council services are robust, well managed and properly safeguard the public purse through reviewing risk, governance and control activities covering the Council's operations and partnership working arrangements.

RISKS AND ASSUMPTIONS

13. The Council must provide an effective internal audit if it is to meet its statutory obligations.
14. Failure to direct internal audit resources to the most appropriate areas would limit the contribution the team can make to the Council. It would also limit the ability of the Head of Internal Audit to provide an opinion on the governance, risk management and internal control arrangements. These risks are managed through having an appropriate internal audit plan, supported by adequate internal audit resources.

LEGAL IMPLICATIONS [Initials: SRF Date:08.04.22]

15. The Council must provide an adequate and effective internal audit in order to comply with

the requirements of the Accounts and Audit Regulations 2015

FINANCIAL IMPLICATIONS [Initials: SJT Date:13.04.22]

16. The revenue budget for Internal Audit is part of the Corporate Resources budget. Outside of pay inflation, the changes to the team's structure and plan have been met from the team's existing resources.

HUMAN RESOURCES IMPLICATIONS [Initials: SH Date:08.04.22]

17. There are no specific HR implications contained in this report.

TECHNOLOGY IMPLICATIONS [Initials: NS Date:06.04.22]

18. As outlined in the Internal Audit Plan, Internal Audit seek to utilise and examine ICT and data information management risks wherever they are applicable to their work, as ICT and data underpin all of the Council's activities. The scope of a number of the audit projects included in the Internal Audit Annual Plan for 22/23 relate to ICT systems and associated processes and procedures. There are no specific technology implications at this stage as these will depend upon the outcomes and findings of the individual audit projects.

HEALTH IMPLICATIONS [Initials: RS Date: 06.04.22]

19 Evidence shows that what determines the health of population result from a combination of factors including (1) health behaviour (30%; (2) socioeconomic factors (40%) – education, employment, income, family support, and community safety; (3) health and social care (20%); and (4) build environment (10%). Whilst this report may not have direct health implication, the health implications will rest with the service areas to be audited as part of Internal Audit Plan 2021/22. The authors of the services to be audited need to ensure that the health implications are considered and appropriate mitigation actions are taken in order to improve health and reduce health inequalities. Advice can be obtained from public health team

EQUALITY IMPLICATIONS [Initials: PRJ Date: 25.03.22]

20. We are aware of the Council's obligations under the Public Sector Equalities Duties and whilst there are no identified equal opportunity issues within this report; all of the reviews covered by the plan will take into account any relevant equality implications.

CONSULTATION

21. The Chief Executive and Directors were consulted on Internal Audit's proposals and will be further consulted with regarding the major changes required to the audit plan for the remainder of the year.

BACKGROUND PAPERS

22. Accounts and Audit Regulations 2015
UK Public Sector Internal Audit Standards 2017

REPORT AUTHOR & CONTRIBUTORS

Peter Jackson, Head of Internal Audit, Tel 01302 862938,
Email: peter.jackson@doncaster.gov.uk

Peter Jackson
Head of Internal Audit



Doncaster
Council

Internal Audit Plan 2022/23

1. PURPOSE

- 1.1 This document provides details of the Internal Audit annual plan for 2022/23 for Doncaster Council.
- 1.2 Internal Audit's mission statement per UK Public Sector Internal Audit Standards (UKPSIAS) is defined as:

“To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.”

The definition of Internal Audit per the above standards is:

“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”.

- 1.3 This plan and the construction of it are in line with the above standards.
- 1.4 This audit plan is important because it sets out the components of the control environment that need to be audited. These needs are identified after an assessment of risks throughout the Council taking into account any known weaknesses or concerns, along with sources of assurance that can be relied upon to give assurance over risks in those areas.
- 1.5 The plan will continue to be reviewed in full and on an ongoing basis as and when it is appropriate to do throughout the 2022/23. This has been standard practice for many years now but the initial impact of the pandemic in 2020/21 reinforced the necessity of ongoing and regular review to ensure the work of the service was relevant to the needs of the organisation whilst remaining compliant to its governing standards.
- 1.6 Any significant changes to the plan will be reported to Audit Committee as required by the UK Public Sector Internal Audit Standards.

2. AUDIT REQUIREMENTS

- 2.1 Internal Audit is a statutory requirement as required under the Accounts and Audit Regulations 2015 which state that:

“A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance”

2.2 Internal Audit also has an important role in supporting the Assistant Director of Finance to discharge her statutory responsibilities, which include:

- S151 Local Government Act 1972 – to ensure the proper administration of financial affairs.
- S114 Local Government Act 1988 – to ensure the Council’s expenditure is lawful.

2.3 Throughout all of our activities, we are bound by the UK Public Sector Internal Audit Standards. These are professional standards that set out the key elements of an effective internal audit team. Further detail is set out in section 8 of this report.

2.4 Further information on these standards and compliance with them (along with the results of a review of the Internal Audit function) are reported to Audit Committee separately.

3. KEY INTERNAL AUDIT AIMS

3.1 Internal Audit intends through its activities to assist the Council in achieving its key priorities, objectives and outcomes. Internal Audit contributes to these aims by helping to promote a suitably secure and robust internal control environment, including the effective management of risks that could prevent the achievement of key priorities.

3.2 In all of the work we undertake, we seek to add value by:

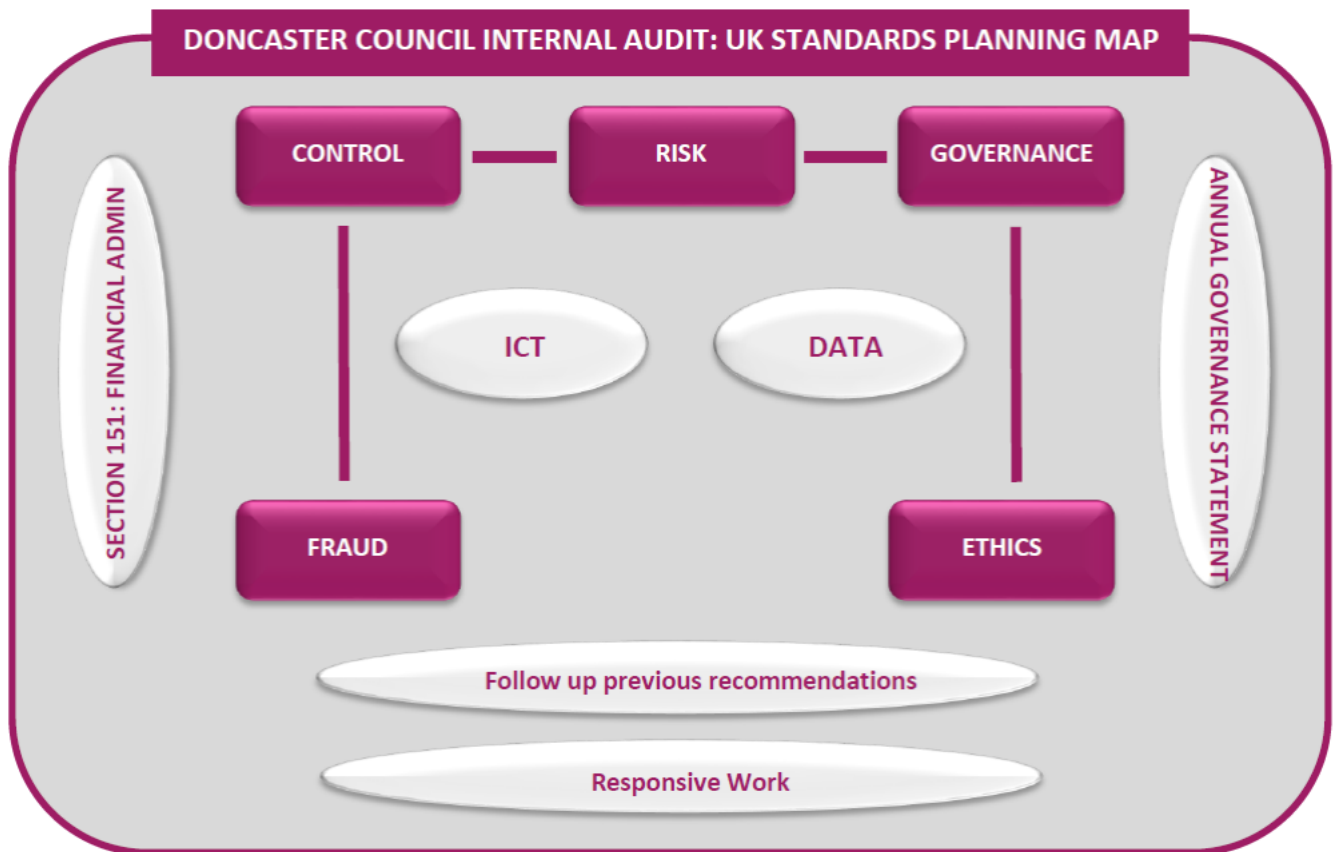
- Providing independent assurance on the quality and effectiveness of internal controls and processes;
- Providing timely reviews of emerging areas of risk, control or governance issues to identify / recommend ways to improve these areas, reduce risks or improve value for money;
- Examining governance processes and ethical standards and compliance with them to improve standards and transparency, and to protect the Council’s reputation;
- Preventing, detecting and pursuing fraud through our anti-fraud and data matching initiatives (and by recommending control or governance improvements where there are detected incidents to prevent them reoccurring and minimise any losses as a result);

- Stimulating risk awareness and management throughout the organisation and providing timely advice and support to manage and mitigate risks;
- Providing timely service and best practice advice during the set-up of new systems or processes or during significant changes to existing systems or processes to ensure that internal control environments are appropriate. Internal Audit's mission statement per UK Public Sector Internal Audit Standards (UKPSIAS) is defined as "To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.". It is through the consultancy and advisory work that the team is most visibly seen as being insightful and adding value and is a well-regarded aspect of the teams work.
- Ensuring that the agreed management actions arising from audit recommendations are implemented by management to address identified weaknesses. (follow-up work)

4. CONSTRUCTING THE AUDIT PLAN

4.1 This plan has been prepared in line with the UK Public Sector Internal Audit Standards (UKPSIAS). It is a risk based plan that has been compiled through undertaking a comprehensive risk assessment of the Council's functions and services and risk, control and governance arrangements supplemented by discussions with key officers, Assistant Directors and Directors throughout the Council. This risk assessment was then used to compile a list of audit needs.

4.2 Visually, our approach to audit planning is: -



4.3 Our work that we identify as an audit need falls generally into the areas of governance, risk and control. Audits that concentrate on controls generally support our audit work in providing assurance to the Council's S151 Officer (Chief Financial Officer), whilst audits concentrating more on the governance elements support the Council's annual governance statement. It should be noted that our audits can and do cover more than one of these areas (governance, risk and control). Wherever we look at control work, we will consider fraud as a matter of course and will consider ethics during any of our governance work. In all of our work we seek to utilise and examine ICT and data / information management risks wherever they are applicable to our work, as ICT and data underpin all of the Council's activities.

4.4 "Fighting Fraud and Corruption Locally" Guidance issued in 2020 resulted in the audit plan being presented in a different way consistent with last year. Having a clearly set out plan of our proactive and reactive fraud work is a particularly important feature of the overall work programme of the team again for this year. This is due the many millions of pounds of central government Covid grant monies and support made available to the Council in the previous two years. Some of these grants require certification from the Head of Internal Audit to the relevant central government department as well as further detailed audit work over grants to

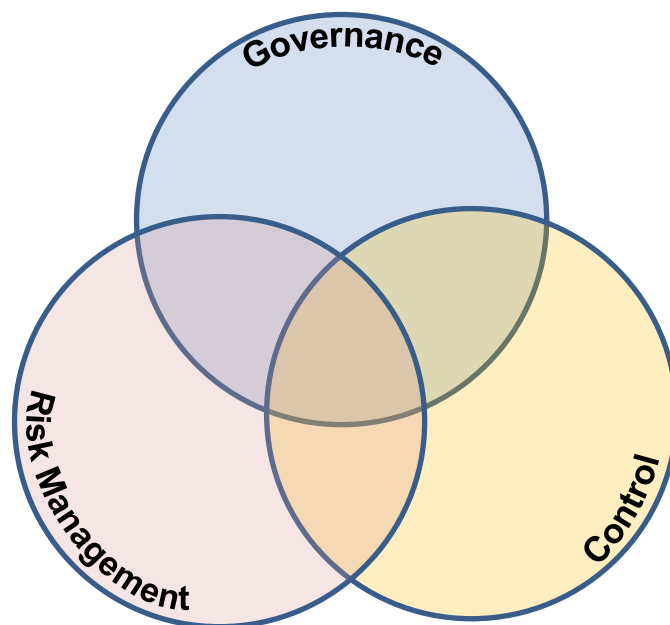
businesses.. This plan need to be considered alongside the accompanying report for the Counter Fraud plan.

- 4.5 Our audit planning applies to all services across the Council. This is known as the audit universe. An explanation of the audit universe and planning process and the strategy and principles underpinning the revisions to the plan as a result of the Covid-19 pandemic was provided to the Audit Committee prior to its meeting in April 2022. This enabled the Committee to understand the full universe subject to risk assessment and how the plan is constructed. This further allowed them the opportunity to raise areas of concern from their perspective to consider as part of the planning and ongoing review process.
- 4.6 Inevitably when we undertake our risk assessments, there are more needs / demands than available resources to review all the areas identified as having a certain level of residual audit risk. This situation has been exacerbated even more as a result of the Covid-19 pandemic. As a result, needs were ranked with a priority rating and those audits / projects that added lower overall value to the Council as agreed with the relevant Directors were excluded from the plan as usual.
- 4.7 An increased contingency has been allowed for within the plan to deal with new and emerging risks and issues and an increased separate allowance for the investigation of fraud or irregularities that may be referred to us or uncovered during the year. However, when all new risks emerge, they are compared to those items of need that did not make it into the final plan to ensure that we continue to concentrate on those areas where there is the greatest need and we can add the highest value from our activities. If, towards the end of the financial year, there are unused elements of either contingency, items of need from the list that did not make the final plan will be re-considered for inclusion. This has historically been an unlikely scenario.
- 4.8 The risk assessment process used to identify items for the audit plan has considered:-
- Specific risk assessments of Covid related grant monies and other Covid related changes
 - The Borough Strategy and the Corporate Plan and associated outcomes and objectives;
 - The Council's Annual Governance Statement
 - Risks including corporate strategic risks and service specific risks;
 - Key governance and ethical frameworks that govern the Council and its activities;
 - Financial and budgetary information;
 - Procurement activities and items of high procurement / commissioning spend;

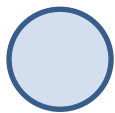
- Service plans and their associated risks;
- Corporate projects and known / planned technological changes;
- Information assets and business systems within service areas (or their absence);
- Data protection risks
- Legislative changes (where appropriate) and national initiatives such as the NFI;
- Fraud risks; - these are covered in detail within the Counter Fraud Report
- Partnership risks and significant partnerships;
- Concerns or service changes as identified by key officers, Directors or Assistant Directors; and
- Areas highlighted for consideration at a regional or national level.

4.9 Internal audit activity, as defined by UKPSIAS, consists of 2 main distinct forms of activity; assurance activity and consulting activity with the majority of our work being directed at assurance activities. In line with the definition, our assurance activity work focuses on 3 main areas: improving risk management processes, improving governance processes and improving the control environment. As such, our assurance work can be subdivided into these 3 elements.

4.10 Visually this mix can be represented as follows:

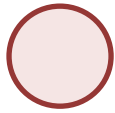


4.11 Crucially, our assurance work can cover more than one of these areas.



Governance

Internal audit must assess and make appropriate recommendations for the improvement of governance processes including ethics and values within the organisation.



Risk Management

Internal audit activity must evaluate the effectiveness and contribute to the improvement of risk management processes.



Control

The internal audit activity must assist the organisation in maintaining effective controls by evaluating their effectiveness and efficiency and by promoting continuous improvement.

4.12 When the work set out in the plan is analysed against the 3 elements of risk governance and control, it demonstrates there is coverage against all three elements on a basis reasonably consistent with previous years. This means that sufficient work is focussed against the three areas, allied with other sources of assurance that the Head of Internal Audit will be able to give an annual opinion covering these three areas.

4.13 Similar levels of time have been allowed for consultancy based work where there has been a high demand for these services and also for smaller pieces of advisory work. This is in line with the aspect of the mission statement of internal audit requiring the team to be insightful and adding value.

5. Audit Resources

5.1 The level of audit resource has increased slightly from 8.41 FTEs in 2021/22 to 8.80 FTEs in 2022/23. The Head of Internal Audit will be maintaining his assessment of the structure of the team against the needs of the Council in the near future to ensure the team are appropriately resourced to deliver its services to the Council, St Leger Homes and other partner organisations.

5.2 Our resource calculations are broken down as follows:

	2020/21	2021/22	2022/23
Gross Days	2242	2203	2291
Less: Annual and statutory leave	364	414	403
Special leave (Including maternity))	139	29	21
Unpaid leave	12	6	6
Election leave	0	7	7
Available days:	1727	1757	1854
6. Less: Sickness	64	68	66
Service development and improvement	48	73	90
Professional training and CPD	79	68	69
Management and supervision	163	215	277
Administration and support	21	17	16
Planned Days	1352	1306	1336

*Management and Supervision time has been increased for virtual working (e.g. team meetings, 121's and welfare calls) .

6. SUMMARY OF THE DRAFT AUDIT PLAN

6.1 The proposed audit plan can be summarised as follows:

2021/22 Audit Plan

2022/23 Audit Plan

Breakdown of the Plan By Type of Work

	Days	Plan %		Days	Plan %
Assurance Work	653	50.0%	Assurance Work	778	58.3%
Consultancy Work	87	6.7%	Consultancy Work	72	5.4%
Responsive Work*	220	16.8%	Responsive Work*	201	15.0%
Followup Work	56	4.3%	Followup Work	43	3.2%
Fraud Plan	290	22.2%	Fraud Plan	242	18.1%
<i>Total</i>	1306	100%	<i>Total</i>	1336	100%

*Responsive work includes time set aside to deal with in year identified issues, an allowance to give proactive advice where needed and an allowance for contingency items which includes investigations some of which will be fraud related.

Breakdown of Assurance and Consultancy Work by Directorate (Excluding ongoing work)

Days	%	Directorate	Days	%
------	---	-------------	------	---

60	8.0%	Adults, Health and Wellbeing	98	11.5%
294	39.8%	Corporate Resources	262	30.8%
98	13.2%	Learning and Opportunities	94	11.0%
80	10.8%	Economy and Environment	112	13.2%
12	1.6%	Public Health	26	3.0%
196	26.6%	Council Wide	259	30.5%
740	100.0%	totals	741	100.0%

The plan reflects the “core” work that must be done which is primarily in Corporate Resources and Council Wide. We also have to deliver the responsive and fraud work leaving less time available for the other Directorates. Similar to the 2021/22 year, the amount of time planned for Adults, Health and Wellbeing, Learning and Opportunities and Economy and Environment work is lower than in years prior to the Covid-19 pandemic.

7. FURTHER FACTORS IN PRODUCING THE PLAN

7.1 Key factors taken into consideration include:

- a. Ongoing work requiring completion from the work in 2021/22.
- b. Core work required to deliver our basic assurance needs e.g. key financial systems and work to discharge the duties of the team e.g. in reporting to Audit Committee. This also covers ICT audit work where we use the ICT Audit expertise of another Council Team who provide their services to over forty other local authorities and other public bodies.
- c. A significant allowance for detailed risk and assurance assessment work is included within the resource plan to help keep the work of the team during the year being risk focused through fluid planning and in generating the plan for 22/23 which all incorporates regular liaison with management.
- d. Covid related work in grant verification and consequent proactive and reactive fraud work features in both the mainstream audit plan and the separate fraud plan.
- e. A strong allowance for contingency to be able to deal with inevitable risks and issues that will emerge during the year.
- f. An increase in the amount of time to deal with both proactive and reactive fraud in this period of continued heightened fraud risk.
- g. Development time for more efficient auditing in the future.
- h. An allowance for the time required to put in place effectively a major upgrade to the teams audit management software

- i. An Increased allowance (but less than the last two years) for some overheads due to virtual working levels being higher than pre-pandemic (e.g. team meetings and 121's).
- j. A consequent reduction in service type reviews within directorates to help support the above work.

7.2 The audit planning process includes review of all service areas and key processes across the Council. The risk assessment involved in this review culminates in the production of a long list of risks potentially subject to audit. The list was reduced through discussions with management about items that may be given lower priority. This has resulted in our Audit Plan for 2022/23 set out at Appendix A.

7.3 As a result of the new Fighting Fraud and Corruption Locally Strategy 2020, counter fraud activity is shown as a separate plan as Appendix B. This is designed to meet the requirements of the new strategy and make the counter fraud plan more transparent. Counter fraud work links to the audit plan and both plans inform each other's risk assessment. All work on counter fraud controls is aimed at preventing, detecting or investigating fraud and is included within the Counter Fraud Plan. The division of time between

7.4 Our audit planning has always involved the regular review of the plan and this is needed this year more than ever. The plan at this stage is still very subjective dealing with many unknown factors and as such it is important to understand the principles, strategies and constraints associated with the production of the plan.

7.5 The plan is an important element for the Head of Internal Audit to arrive at his opinion on the adequacy of the Council's risk, governance and control arrangements.

7.6 Taking into account all the above factors and the strategy adopted to respond to the ongoing challenges for the team and the Council as a whole, the Head of Internal Audit considers that sufficient internal audit work will be able to be delivered alongside the other factors that are taken into account when arriving at his annual opinion on the Council's, risk, governance and control arrangements. As stated last year, there are many caveats associated with this opinion made at this point in time, which are as far ranging as the further impacts of the Covid-19 pandemic, central government funding and more local issues such as an unmanageable demand for audit support in investigating irregularities. Whilst it is hoped that these factors are a lower risk than last year, these and other factors will be under constant review and any concerns will be raised with management and reported accordingly to the Audit Committee.

7.7 The implications for internal audit coverage regarding the transition by Doncaster Children's Services Trust into Doncaster Council are only at the early stages of assessment and as such this plan makes no allowance for work that may need to be delivered in this area. Any changes required to the plan will be reported to the Audit Committee in the usual manner though Internal Audit Progress Reports.

8 Audit Charter and Strategy

8.1 Internal Audit maintains a Charter and Strategy which, between them, set out the mission for Internal Audit, its operating arrangements, position within the Council structure, its rights of access to all documentation and all officers and members, the service's objectives and its resources and plans for achieving the objectives. The Charter and Strategy also show how the service complies with key elements of the audit standards.

8.2 The Charter and Strategy are reviewed on an ongoing basis and formally considered each year for any revisions / updates required. A full review was carried out in 2019 with the revised Charter and Strategy reported to the Audit Committee in June 2019 following updated guidance from CIPFA. The review carried out in 2022 reflect changes needed as a result of the Covid-19 pandemic.

9 Quality Assurance and Improvement Programme (QAIP)

9.1 All public sector internal audit services are required to comply with The UK Public Sector Internal Audit Standards (the Standards / UKPSIAS). The Standards require Heads of Internal Audit to establish and carry out Quality Assurance and Improvement Programmes. Doncaster Internal Audit Service maintains appropriate ongoing quality processes designed to ensure that internal audit work is undertaken in accordance with relevant professional standards.

9.2 Specific Quality Assurance and Improvement checks are conducted as follows:

- The Head of Internal Audit maintains a self-assessment against the Standards to confirm conformance with the Standards.
- Audit files are subject to review on a sample basis by the Head of Internal Audit to confirm quality standards are being maintained. The results of the reviews are documented and any key learning points shared with the audit staff concerned. Appropriate action is then planned in response to any findings.

- From time to time Internal Audit will seek feedback from clients on the quality of the overall internal audit service. Feedback will generally be sought through the use of surveys.
- At least once every five years, arrangements must be made to subject internal audit working practices to external assessment to ensure the continued application of professional standards. The assessment should be conducted by an independent and suitably qualified person or organisation and the results reported to the Audit Committee.
- Members of the Audit Committee were consulted in January 2020 and updated in January 2021 regarding the next peer review and they agreed for the Head of Internal Audit from Rotherham Council to lead on an external assessment of the Doncaster team in late 2021 as part of arrangements between Calderdale, Kirklees, Rotherham and Doncaster Council's Internal Audit Services.
- This assessment was completed in 2021 and concluded that Internal Audit met the highest standard of assessment "Generally Conformed" with the Audit Standards which is important assurance for Management and the Audit Committee.

Appendix A – The Annual Internal Audit Plan

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Assurance Work– 778 days – 58.3% of Planned Days							
	Audits in progress at the beginning of the year.	This represents the time required to complete audits that were already in progress at the beginning of the financial year.	Various - as detailed in the 2021/22 audit plan	Y	Y	Y	Q1
Council Wide – 259 days – 30.5% of Total planned assurance and consultancy work							
Council Wide	Audit Committee Reporting	A provision of time for the servicing of the Audit Committee. This includes scheduling the Audit Committee work plan and agendas, providing liaison with Chair and Vice, providing and supporting training for Audit Committee members on an ongoing basis and inductions for new members, producing routine reports from the Internal Audit team, provision of responsive reports as requested by the Committee and supporting the	This input adds to the efficient and effective running of the Audit Committee. Effective oversight through the Audit Committee adds value to the Council operations in managing its risks and achieving its key priorities of improving services provided to the citizens of the borough. The work undertaken by the Audit Committee improves and strengthens governance arrangements within the Council and its partners.	Y	Y	Y	Q1 to Q4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		production of reports from other directorates and attendance at meeting.					
Council Wide	Annual Governance Statement and other Governance Support	<p>Contribution to the Annual Governance Statement as compiled by the Policy and Insight Unit for publication as part of the Council's annual final accounts and as reported on a regular basis through Quarterly Finance and Performance reporting and to the Audit Committee. Other governance support including Quarterly Finance and Performance reporting, support to the Governance Group and contributing to the Corporate Peer Review. The Annual Governance statement is key document highlighting significant governance arrangements and areas identified for governance improvement as well as areas of highest governance risk.</p>	<p>The work undertaken by Internal Audit during the year results in a substantial and well-informed contribution to the report and the regular updates. Other governance support activities strengthen the Council's governance arrangements..</p>	Y			Q1 to Q4
Council Wide	External Auditor Liaison	Liaison with the Council's external auditor as appropriate throughout the financial year.	Liaison with the external auditor ensures that they can complete their work more efficiently and both parties are better informed on relevant issues. It also avoids	Y	Y	Y	Q1-4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
			any possible duplication of work.				
Council Wide	Troubled Families Grant	Audit of Doncaster and associated partners Troubled Families Grant Claim (12 claims). The review and certification of claims helps to ensure	Certification enables the Council to secure government grant funding and certification is required by the Ministry of Housing, Communities and Local Government.			Y	Q1 to 4
Council Wide	Troubled Families - Inspection / Audit	The Government's flagship Troubled Families Programme is subject to periodic external assessment / audit. This time will be used to contribute to that assessment and provide evidence of our ongoing audit process.	This project adds value by satisfying the Government's requirement to check our audit work on the Troubled Families Grant. Compliance with the grant regime is required in order to continue to receive funds from this programme.		Y	Y	Q4
Council Wide	Peer Review Arrangements (Review of Kirklees Arrangements)	This time has been put aside for the work involved for the review of the Kirklees audit function. This is part of the reciprocal arrangements with other South and West Yorkshire authorities and follows the review of Doncaster's arrangements in 2021/22. These reviews must be undertaken every 5 years in	This piece of work adds value by minimising costs that would be incurred if external assessors undertook this work. There are also learning opportunities through identifying better practices from other organisations	Y			Q3

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		line with the UK Public Sector Internal Audit Standards. (UKPSIAS)					
Council Wide	Covid Grants Risk Assessments and Assurance	<p>This work is a continuation of the work commenced in 2020/21 following receipt of central government monies in response to the Covid-19 Pandemic. A risk assessment is made upon receipt of funding received and this determines the further work required to gain assurance over the proper use of these monies.</p> <p>Further time may be required for specific fraud testing on some of these grants and this is also provided for in the accompanying fraud plan</p>	<p>This work assures those responsible for governance over the proper use of Covid-19 monies. Audit certification is also required for some of these grants to the relevant Government Department</p>	Y	Y	Y	Q1 to 2
Council Wide	Drainage Board Arrangements	<p>Providing general or specific support as required by the Council in supporting good governance arrangements at its Internal Drainage Boards.</p>	<p>This support adds value in improving governance arrangements at a local, regional and national level</p>	Y	Y	Y	Q1 to 4

Adults Health and Wellbeing – 98 days – 11.5% of total planned assurance and consultancy work

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Adults Health and Wellbeing	Adult Social Care Debt Management Arrangements	<p>This piece of work will involve ensuring that the controls in place to manage Adult Social Care debt are operating effectively and the outstanding debt is being recovered properly and in a timely manner. This piece of work will involve providing advice and support to the Adult Social Care debt monitoring group, that has been established for a few years to monitor outstanding debt to ensure effective recovery in a timely manner</p>	<p>The work will add value by ensuring that Adult Social Care debt is well managed and that, where possible, all monies are recovered.</p>			Y	Q1 to 4
Adults Health and Wellbeing	Safeguarding Adults Team	<p>This review will assess the implementation of the safeguarding review. This will involve a review of the processes and arrangements for adult safeguarding to ensure that arrangements are robust, appropriate and well managed</p>	<p>The review will aim to add value by providing assurance that the safeguarding review has been successfully implemented and that vulnerable adults throughout the process (concern to enquiry) are appropriately safeguarded and are in compliance with the requirements of the Care Act</p>	Y	Y	Y	Q2

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Adults Health and Wellbeing	Accessible Housing	This audit will involve reviewing the Accessible Housing Register process and its interface with St Leger Homes housing allocation process.	The piece of work aims to add value by ensuring that the most effective process is in place	Y	Y	Y	Q1
Adults Health and Wellbeing	Adult Social Care Fees and Charges - Charging Policy Implementation	This audit will involve reviewing the implementation of the charging policy. Areas to be selected on a risk basis	This audit will add value by providing assurance that the charging policy has been effectively implemented.			Y	Q4
Adults Health and Wellbeing	Mosaic - Care and Case Flows	This piece of work will involve providing an independent assurance that the Mosaic system in terms of social work flows and safeguarding is working as intended by the practice framework and standards.	This review aims to add value by providing assurance that the Mosaic systems and processes are operating effectively in compliance with practice standards..		Y	Y	Q3 to 4
Corporate Resources – 262 days – 30.8% of total planned assurance and consultancy works							
Corporate Resources	Core Financial Processes - Housing Rents	This is the annual review of the risks and controls surrounding the collection of social housing rents as collected by St Leger Homes.	This audit adds value by ensuring that collection arrangements are robust and that rents are being properly managed by St Leger Homes.		Y	Y	Q3 to 4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Corporate Resources	Core Financial Processes - Housing Benefits	A High Level Audit Assessment of the handing of Housing Benefits will be undertaken in 2022/23 A Key Control review was completed on this system in 2021/22.	This review aims to add value by ensuring that housing benefits arrangements remain robust following the potential current changes. This audit is an annual audit due to the large volume and value of expenditure that goes through the system.			Y	Q2 to 3
Corporate Resources	Core Financial Processes - Council Tax	A full review of Council Tax billing and collection processes will be undertaken in 2022/23. A Key Control review was completed in 2021/22.	This review aims to add value by ensuring that Council Tax arrangements remain robust. This audit is an annual audit due to the large volume and value of income that goes through the system.			Y	Q2 to 3
Corporate Resources	Core Financial Processes - Business Rates	A key control review of Business rates will be undertaken in 2022/23. A Key Control review was carried out in 2021/22..	This audit aims to add value by ensuring that Business Rates arrangements remain robust. This audit is an annual audit required due to the large volume and value of expenditure that goes through the system.			Y	Q2 to 3

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Corporate Resources	Core Financial Processes - Accounts Payable and Procure to Pay	A Key Control review of the procure to pay processes will be undertaken in 2022/23.A full review was undertaken in 2021/22.	This review aims to add value by ensuring that the procure to pay process remains robust.			Y	Q3 to 4
Corporate Resources	Core Financial Processes - Purchase Card Administration	A full review of the process for administering credit cards for the Council (including the issue and withdrawal of cards) and the monitoring and authorisations of transactions made.	This review will include reviews of the transactions made and their appropriateness. This audit aims to add value by ensuring that credit card / purchase card expenditure is robustly managed, properly accounted for and is free from fraud and error.			Y	Q1
Corporate Resources	Core Financial Processes - Accounts Receivable Analytics	. This is a continuation of the work that commenced in 2021/22 to move away from annual control and testing based audits in favour of continual system monitoring by using and analysing data. This audit is being undertaken as a pilot for this type of auditing	This audit aims to add value by providing assurance over a significant income stream that forms part of the annual financial accounts..			Y	Q1 to 2

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Corporate Resources	Core Financial Processes - General Financial Ledger	The annual audit review will be undertaken in 2022/23. A full review was completed in in 2021/22.	This audit aims to add value by providing assurance over the administration of the general financial ledger, the main system supporting the figures in the annual financial accounts.			Y	Q3
Corporate Resources	Core Financial Processes - Treasury Management	A key control review of the management of cash held in the bank and loans and investments will be undertaken in 2022/23. A full review was undertaken in 2021/22.	The review aims to add value by ensuring that Council's money is properly safeguarded and accounted for.			Y	Q3
Corporate Resources	Core Financial Processes - Payroll Processing	The audit will be a Key Control review including transactional testing of payroll controls and payroll processes in 2022/23 to ensure that the appropriate controls are in place. The same review was undertaken in 2021/22.	This audit aims to add value by ensuring that the financial system continues to operate in established limits. This audit is an annual audit due to its large volume and value of expenditure that goes through the system.			Y	Q4
Corporate Resources	Bus Service Operators Grant (June Claim)	Required grant sign off in order to progress the Bus Service Operators Grant (BSOG) claim. Review and	This work adds value by ensuring the grant monies			Y	Q1

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		sign off of this grant is required as part of the grant terms and conditions.	can be claimed from the Department of Transport.				
Corporate Resources	Bus Service Operators Grant (December Claim)	Required grant sign off in order to progress the Bus Service Operators Grant (BSOG) claim. Review and sign off of this grant is required as part of the grant terms and conditions.	This work adds value by ensuring the grant monies can be claimed from the Department of Transport.			Y	Q3
Corporate Resources	Homes and Communities Agency Grant (HCA)	Grant audit and certification of the Homes and Communities Agency grant received on a reciprocal basis with other authorities in the area.	This is a grant audit and is part of the grant terms and conditions. Without this review, grant monies are at risk of being reclaimed.			Y	Q2
Corporate Resources	Homelessness Reduction Grant	Grant certification of the Homelessness Reduction Grant as mandated by the government's grant conditions.	This piece of work adds value by ensuring that the grant monies can be claimed and spent for the benefit of the people of Doncaster..			Y	Q4
Corporate Resources	Levelling Up Fund Grant Sign Off	Certification of the grant as required by the memorandum of understanding. Certification by Internal	This is a grant audit and is part of the grant terms and conditions. Without this review, grant monies			Y	Q3 to 4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		Audit of the grant monies received and used is a requirement of the grant conditions.	are at risk of being reclaimed.				
Corporate Resources	Income Management	Contributing to the Income Management Project Group through attending meetings and reviewing documentation and project progress.	This aims to add value by ensuring that the Council maximises its income from all income sources though ensuring all income due is properly accounted for through sounds and timely reconciliation processes.		Y	Y	Q1 to 4
Corporate Resources	Risk Management	This is a high level review of the risk management arrangements and their application within the council	. This review add value through giving assurance that the Risk Management arrangements within the Council are sound.	Y			Q2
Corporate Resources	Local Financial Transaction Processing - Q1	Transactional work within user departments across the Council to ensure that financial transactions are robust, accurate and free from fraud and error. This audit aims to touch areas that are not subject to an audit review in the current year to give assurance over financial transaction processing as a whole. This maximises the value we add.	This work adds value by providing assurance that financial transactions in departments are robust and free from fraud and error.			Y	Q1 to 3

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Corporate Resources	External ICT Audits	Work on some ICT based risks is being provided by another Council with appropriate levels of expertise and experience on the basis of some risks identified from their external assessment. This time will be used to liaise with parties to undertake and report the required reviews and ensure that issues identified are added to our systems for monitoring and follow-up.	These reviews aim to add value by giving assurance over key central ICT governance risk that support the Council in all of its operations and processes..	Y	Y	Y	Q1 to 4
Corporate Resources	Education Absence - Fixed Penalty Notices	A review of the processes for collecting and administering school absence fines to ensure that monies are collected and are correctly accounted for.	This audit aims to add value by ensuring that financial processes are robust.	Y	Y	Y	Q2
Corporate Resources	iTrent - Time and Leave System	The audit will give assurance that there are appropriate controls and compliance within the new Time & Attendance	This review aims to add value by ensuring this corporate level system has adequate controls in this area.	Y		Y	Q3

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		part of the iTrent System..					
Corporate Resources	Time and Attendance Systems	This piece of work will give assurance that there are appropriate arrangements around the time and attendance recording systems within the organisation that are not using the iTrent system and that these are embedded by both employees and managers.	This audit aims to add value by ensuring that the systems and processes in place adequately controls the risks in this area.	Y		Y	Q4
Corporate Resources	Bereavement Services Plot Box System Review	A new system was introduced in 2019/20 in Bereavement Services that deals with all aspects of funerals, including their billing and accounting. This review will look at this system to ensure proper financial controls have been put in place to deal with the funerals, data recording and financial billing.	This review aims to add value by ensuring that financial systems that have been put in place are robust and free from material error or fraud.	Y	Y	Y	Q2
Economy and Environment – 112 days – 13.2% of total planned assurance and consultancy work							

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Economy and Environment	North Bridge Stores Audit	<p>A full review of the operation of the Stores function including a review of stock request, issue, recording, replenishing and system usage for costing and stock control purposes. This review will be carried out once all necessary work from the Stores Transformation Programme has been completed and will ensure that any recently implemented improvement actions are working effectively. This audit will also include a review of performance management activities in operation.</p>	<p>This review aims to add value by ensuring that arrangements for maintaining, issuing and valuing stores are robust, minimise the risk of fraud, and contribute to accurate financial accounts. It aims to ensure that an efficient and robust stock control system is in operation at North Bridge. An organised and efficient stock control function will support the efficient delivery of other inter dependent services such as Highways, Professional Buildings Maintenance and Street Scene.</p>			Y	Q2 to 3
Economy and Environment	Taxi Licensing Review	<p>Review of the processes and systems in place for the granting or refusal of licences in relation to Hackney Carriage and Private Hire Driver, Vehicles, and Operators of Private Hire Vehicles, ensuring that the Council fulfils its obligations in respect to passenger safeguarding whilst not unduly restricting local transport provision.</p>	<p>This review adds value through ensuring public safety is maintained and protecting the Councils reputation.</p>	Y	Y	Y	Q2

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Economy and Environment	Trading Standards and Food and Animal Safety Re Review	A full review of operations in this area to give assurance that the service is now operating in a secure and effective manner following a previous "Limited Assurance' audit opinion..	This review ensures that these key regulatory functions are operating in a well-managed way.	Y	Y	Y	Q4
Economy and Environment	Highways Maintenance Spending Review	. The maintenance of adopted highways, although attracting specific funding, is a significantly high spend area for the Council. This review will look at how highways maintenance is funded, the strategies and decisions for spend areas ie prioritisation of maintenance works, and how spend is monitored ensuring it is within specific grant conditions.	The review adds value by ensuring that finite resources are targeted to the most beneficial areas for the right works.		Y	Y	Q4
Economy and Environment	Street Lighting Costing / Billing Review	The audit will review the processes in place to ensure that all income is being billed accurately and collected efficiently and that costs, including stock are appropriately managed	This audit aims to add value by ensuring that all income is received and costs are minimised.			Y	Q4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Economy and Environment	Climate Change: Governance Arrangements	This review will assess the councils approach to managing climate change risks..	This review adds value by helping to ensure that good governance arrangements are in operation, which are sufficiently robust enough to work towards achieving Doncaster's ambition of becoming carbon neutral by 2040.	Y			Q1 to 2
Economy and Environment	Gainshare	Confirmation that grant conditions have been complied with is required as part of the grant regime..	This work adds value by ensuring that grant monies can be claimed.			Y	Q4
Economy and Environment	Highways Grants	Confirmation that funding conditions have been complied with is required as part of the grant regime - Integrated Transport / Highway Maintenance and Pothole Fund	This work adds value by ensuring that grant monies can be claimed			Y	Q2
Economy and Environment	Local Area Delivery (LAD) Grant, Phase 2	Confirmation that grant conditions have been complied with, is required as part of the grant regime	This work adds value by ensuring that grant monies can be claimed.			Y	Q2 to 4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Economy and Environment	National Productivity Investment Fund (NPIF)	Confirmation that grant conditions have been complied with is required as part of the grant regime.	This work adds value by ensuring that grant monies can be claimed.			Y	Q2
Economy and Environment	Public Sector Decarbonisation Scheme	Confirmation that grant conditions have been complied with, is required as part of the grant regime.	This work adds value by ensuring that grant monies can be claimed			Y	Q4
Economy and Environment	Social Housing Decarbonisation Fund	Confirmation that grant conditions have been complied with, is required as part of the grant regime.	This work adds value by ensuring that grant monies can be claimed.			Y	Q4
Economy and Environment	North Bridge Stores Transformation Programme Support	This is the continuation of the support given to the full management review of stores that has been carried out internally within the Directorate during 2021/22, following a previous Limited Assurance Internal Audit Report and subsequent issues arising with the management of PPE stocks by Stores.	This piece of work provides independent support and challenge of that management review on a real time basis.	Y	Y	Y	Q1 to 2
Economy and Environment	Lead Local Flood Authority (LLFA) Responsibilities	Doncaster Council is the Lead Local Flood Authority (LLFA) for Doncaster under the Flood and Water Management Act 2010.	This work adds value through providing assurance that we are meeting our statutory responsibilities and	Y			Q1

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		With a list of responsibilities including, but not limited to, investigating flood incidents. The Environment Agency remains responsible for managing the risk from the River Don. This work makes an assessment as to whether we are fulfilling all of our LLFA responsibilities.	hence mitigates any potential for reputational damage.				
Learning and Opportunities – 57 days – 6.8% of total planned assurance and consultancy work							
Learning and Opportunities – Children and Young People	Big Picture Learning - Grant Verification	This will assist with the verification of the outcome evidence validation process in order for funds to be released via claims submitted.	The review and verification of the claims helps to ensure that funds are only released as per contracted outcomes.			Y	Q1 to 4
Learning and Opportunities – Children and Young People	School Governance	This time is to provide information, advice and support to the (School) Governors' Support Service to ensure audit and governance issues are consistently dealt with across all schools.	This piece of work aims to add value by improving governance across schools by sharing good practice and governance insights	Y	Y	Y	Q1 to 4
Learning and Opportunities –	Schools Financial Value Standard - Self	This will involve undertaking an independent review of	This review will aim to add value by providing assurance that schools			Y	Q2

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Children and Young People	Assessment Frameworks	the School's SFVS returns to ensure they are adequately completed.	are complying with the SFVS requirements				
Schools – 36 days – 4.2% of total planned assurance and consultancy work							
Schools	School 1	This piece of work will involve undertaking an audit review at a school to ensure financial and governance controls and processes are working effectively.	This audit will add value by providing an independent assurance to the LA, Governing Body and Headteacher that financial and governance controls are operating effectively.			Y	Q1
Schools	School 2	This piece of work will involve undertaking an audit review at a school to ensure financial and governance controls and processes are working effectively.	This audit will add value by providing an independent assurance to the LA, Governing Body and Headteacher that financial and governance controls are operating effectively.			Y	Q4
Schools	School 3	This piece of work will involve undertaking an audit review at a school to ensure financial and governance controls and processes are working effectively.	This audit will add value by providing an independent assurance to the LA, Governing Body and Headteacher that financial and governance controls are operating effectively.			Y	Q4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Schools	School Audit Programme – Internal Development	Development time to revise the internal audit work programme for the improved effectiveness of school audits.	This piece of work will add value though ensuring our school audits direct work to areas of greatest benefit	Y		Y	Q1
Public Health	Support to Community of Practice Meetings	This piece of work will provide support and advice to the Community of Practice meetings	This work aims to add value by providing advice and support to the Community of Practice meetings whilst providing valuable insight into this area.	Y	Y	Y	Q1 to 4
Public Health	Public Health Governance Arrangements	This audit will involve reviewing Public Health's revised governance framework and arrangements in operation. This is to ensure that there is an effective governance framework established and embedded and that governance arrangements are robust, appropriate and well managed.	The review will aim to add value by providing assurance that Public Health's revised governance arrangements are robust and embedded.	Y			Q3 to 4
Public Health	Test and Trace Grant and Contain the Outbreak Funding - Grant Verification	Certification of the grant as required by the grant determination. Certification by Internal Audit of the grant monies received and used is a	This is a grant audit and is part of the grant terms and conditions. Without this review, grant monies are at risk of being reclaimed.			Y	Q1

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		requirement of the grant conditions					
Public Health	Better Mental Health - Grant Verification	Certification of the grant as required by the grant determination. Certification by Internal Audit of the grant monies received and used is a requirement of the grant conditions	This is a grant audit and is part of the grant terms and conditions. Without this review, grant monies are at risk of being reclaimed.			Y	Q1
Consultancy Work– 72 days – 5.4% of Planned Days							
Learning and Opportunities – Children and Young People	Special Educational Needs - Sufficiency	This piece of work will be undertaken on a consultancy basis initially, working with the relevant Head of Service to provide information, advice and support to the Sufficiency agenda for the Local Authority.	This consultancy piece of work will add value by providing an independent critical friend role with the Sufficiency work being undertaken by the Local Authority. The aim being to help ensure that the Local Authority has sufficient school places now and in the future.	Y	Y	Y	Q2 to 4
Learning and Opportunities –	SEN Improvement Journey	This consultancy piece of work will involving providing advice and	. This consultancy piece of work will add value by providing an independent	Y	Y	Y	Q1 to 4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
Children and Young People		support to the SEN Improvement Journey.	critical friend role with the SEN Improvement Journey.				
Learning and Opportunities – Children and Young People	School Improvement - Governance and Financial Management Awareness to School Stakeholders	This piece of work will involve working with Finance, School Governance and School Improvement to perform an assessment of the governance and financial information available to all school stakeholders (Headteachers, School Business Managers and Governors).	This audit will add value by ensuring that all school stakeholders have the relevant and up to date information available to them to help them make decisions and manage the financial and governance arrangements of the school effectively	Y		Y	Q3
Adults Health and Wellbeing	Practice Change Board - Governance Arrangements	This piece of work will be undertaken on a consultancy basis to assess the governance arrangements and structures of the practice change management programme to ensure they are robust to drive the required changes.	This consultancy piece of work will add value by ensuring that the practice change management governance arrangements are robust and effective.	Y	Y	Y	Q1
Adults Health and Wellbeing	Provider Portal	This review will assess the implementation of the Provider Portal. This will involve a review of the processes and payments to ensure arrangements are robust, appropriate	This work will add value by ensuring the provider portal delivers efficiencies in the payment of health care providers whilst making	Y	Y	Y	Q4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		and well managed and that providers are being paid correctly and on time.	payments correctly and on time.				
Adults Health and Wellbeing	Provider Portal	This work will be undertaken on a consultancy basis and will involve providing support and advice for Phase 2 of the provider portal .	This consultancy piece of work will add value by providing an independent critical friend role with Phase 2 of the provider portal implementation.	Y	Y	Y	Q2 to3
Follow Up Work – 43 days – 3.2% of Planned Days							
Council Wide	Follow Up of Outstanding Recommendations	. Review and assessment of the implementation of agreed actions	This adds value to the Council by ensuring that previously identified weaknesses in risk governance or control arrangements for improvement that have been appropriately addressed	Y	Y	Y	Q1 to 4
Responsive Work - 201 days– 15.0% of Planned Days							
Council Wide	Advice - Doncaster Council Including Schools	Certification of the grant as required by the memorandum of understanding. Certification by Internal Audit of the grant monies	Assists management to deliver better services adding value to the organisation	Y	Y	Y	Q1 to 4

Directorate	Audit Project	Audit Scope	Value Added	Governance	Risk Management	Control	Quarter
		received and used is a requirement of the grant conditions.					
Council Wide	Contingency - General	An allowance of time for reviews of new and emerging issues (excluding fraud) that arise during the year.	Provided assurance to managers on emerging issues that are deemed important.	Y	Y	Y	Q1 to 4

The Counter Fraud Plan

Appendix B

			Anti-Fraud Bribery and Corruption Theme Coverage						
Audit Project	Audit Scope	Value Added	Govern	Acknowled	Prevent	Detect	Pursue	Protect	Quarter
Members and Officers Declarations of Interest (This audit is currently in progress)	<p>This audit is looking at the arrangements in place for the submission and monitoring of declarations of interest and the arrangements in place to manage conflicts of interest that are being identified.</p> <p>Levels of compliance with the processes are also being audited.</p>	<p>This audit aims to add value by ensuring that key governance policies are being complied with and can be relied up to help manage the risk of fraud and corruption.</p>	✓						Q1
Declarations of Gifts and Hospitality (and legacies)	<p>This audit is looking at the arrangements in place for the submission and monitoring of declarations of gifts, hospitality and legacies and the arrangements in place to manage any potential conflicts of interest that could arise from them.</p>	<p>This audit aims to add value by ensuring that key governance policies are being complied with and can be relied up to help manage the risk of fraud and corruption.</p>	✓						Q2

			Anti-Fraud Bribery and Corruption Theme Coverage						
Audit Project	Audit Scope	Value Added	Govern	Acknowled	Prevent	Detect	Pursue	Protect	Quarter
Counter Fraud Arrangements - Direct Payments and Personal Budgets	<p>This audit aims to review the processes in place to award and monitor Direct Payments and Personal Budgets as used by individuals to pay for their social care requirements. This review will specifically look at the arrangements to identify and report fraud, suspected fraud and misuse of these payments as few reports of any fraudulent activity are received from these payments which are nationally recognised as a problem area.</p>	<p>This review aims to add value by making sure that there are robust counter fraud and fraud reporting arrangements in place over these payments and that action is being taken where possible against anyone misusing the schemes.</p>							Q2
National Fraud Initiative - Business Rates Grants	<p>No new business rates grants as a result of COVID are now expected with the final Omicron Grant closing at the end of March 2022. Whilst there are no new grants now expected, post payment fraud checking is yet to take place on the Omicron Grants and results of the previous grant payments made up to the 31st of December are still awaited from the NFI (this data was submitted at the end of February 2022).</p> <p>This piece of work will examine any identified potential frauds, will report them and will initiate recovery where possible.</p>	<p>National Fraud Initiative work adds value by identifying frauds and quantifying their costs.</p>				✓			Q1 to Q2

			Anti-Fraud Bribery and Corruption Theme Coverage						
Audit Project	Audit Scope	Value Added	Govern	Acknowled	Prevent	Detect	Pursue	Protect	Quarter
National Fraud Initiative – 2022/23 Cycle (including Cost of Living Grants)	<p>As well as the above Business Rates Grants activity, further themes are identified within this year's NFI activity. Council Tax and Elections data is being matched in line with the advertised NFI coverage cycles, but it is also possible that this year will see the submission and review of data matches in respect of Social Care and Residential Care Payments. These matches were due to be undertaken in 2021/22 but were postponed due to the fact that social care and residential care information was reclassified under data protection as medical information. This prevented data matching whilst legal issues were addressed. When resolved, these matches are likely to be undertaken.</p> <p>In addition, the Government has announced a £150 Cost of Living Grant to be paid via a Council Tax Rebate from April 2022. It is likely that payments will need both pre and post payment NFI checks. Time has also been reserved for this in this year's plan.</p>	National Fraud Initiative work adds value by identifying frauds and quantifying their costs				✓			Q2 to Q4

			Anti-Fraud Bribery and Corruption Theme Coverage						
Audit Project	Audit Scope	Value Added	Govern	Acknowledged	Prevent	Detect	Pursue	Protect	Quarter
Continual Analytics - Procurement Fraud	The Council uses specialist software to prevent and detect fraud and error in respect of creditor payments. This piece of work will look at the risk output of this software in order to detect and investigate fraud and error	This piece of work adds value by ensuring that valuable fraud insights are used to detect and analyse fraud trends on procurement frauds (one of the hardest fraud types to detect).				✓			Q1 to Q4
Continual Analytics - Billing for Discretionary Services	Data matching is currently underway in this area having been started in the previous year. This piece of work looks at the continued provision of discretionary services where the service user is not paying their invoices.	This analytical work gives insights on departments continuing to give services to non-paying clients that could be as a result of poor business practices, fraud or error.			✓	✓			Q1
Data Matching - Council Tax to Tenancy Matching	This is a joint piece of work that will be undertaken with St Leger Homes and will match Council Tax information to tenancy information. This piece of work has been successfully performed in the past and is a repeat of a previous joint exercise.	This piece of work adds value by identifying both Tenancy and Council Tax Frauds and discrepancies for investigation.				✓			Q2 to Q3
Continual Analytics - Teachers Pensions Data Matching	This piece of work continues previous data matching initiatives to identify potential frauds and failures to notify the Council of the death of anyone receiving a teacher's pension from Doncaster Council.	This piece of work is undertaken throughout the year and helps to prevent and detect fraud and error in this area so that payments to deceased individuals are stopped / suspended before serious overpayments arise.				✓			Q1 to Q4

Anti-Fraud Bribery and Corruption Theme Coverage

Audit Project	Audit Scope	Value Added	Govern	Acknowl	Prevent	Detect	Pursue	Protect	Quarter
Continual Analytics - Cash Monitoring	<p>Whilst the collection of cash from the public remains significantly reduced for the Council, collection remains possible (with schools being the areas with the highest cash collection levels).</p> <p>This piece of work will see the re-development of cash monitoring arrangements so that cash collection trends are monitored to identify potential fraud and error,</p>	<p>This piece of work will add value by enabling the constant monitoring of cash collection trends to identify fraud and error.</p>				✓			Q4
Continual Analytics - Payroll to Creditor Matching	<p>This is a data matching piece of work undertaken year on year matching payroll and creditor information to detect fraud and manage conflicts of interest.</p>	<p>This work adds value by identifying possible fraud or collusion and ensuring that conflicts of interest identified are being properly managed. It also helps to check that IR35 (a tax rule about off payroll payments to persons who may be classed as employees) is being properly applied.</p>				✓			Q1 to Q4

			Anti-Fraud Bribery and Corruption Theme Coverage						
Audit Project	Audit Scope	Value Added	Govern	Acknowled	Prevent	Detect	Pursue	Protect	Quarter
Responsive Investigations	Time has been allowed within the Counter Fraud Plan for the investigation of fraud and suspected frauds as identified by whistleblowing, management concern or public tip off.	The investigation of suspected fraud and corruption cases is necessary in order to determine whether frauds have taken place and to identify any controls that need to be improved to prevent any future reoccurrence of issues. Where appropriate, frauds will be pursued in line with the Prosecutions Policy (part of the Anti-Fraud and Corruption Framework as agreed by the Audit Committee).					✓		Q1 to Q4
Police and Enforcement Liaison	This time has been set aside to deal with the Police and other bodies on frauds detected to ensure that enforcement and recovery action is taken as necessary	This piece of work adds value by prosecuting perpetrators where possible. This also acts as a deterrent to future potential fraudsters.					✓		Q1 to Q4

Anti-Fraud Bribery and Corruption Theme Coverage

Audit Project	Audit Scope	Value Added	Govern	Acknowledge	Prevent	Detect	Pursue	Protect	Quarter
<p>Fraud Awareness - Publicity and Campaigns</p>	<p>Part of any successful counter fraud function is information sharing in order to help services and individuals (whether at work or in their private lives) to avoid fraud and scams. Information has been designed for inclusion on the Doncaster Council Website and for National Fraud Awareness Week.</p> <p>This provision of time will be used to complete this work and raise awareness of fraud, its warning signs and what to do about any fraud that is encountered.</p>	<p>This type of work adds value by increasing fraud resilience both internally and externally and helps the citizens of Doncaster to stay safe online and in their transactions.</p>						<p>✓</p>	<p>Q1 and Q3</p>