



City of  
Doncaster  
Council

# Internal Audit Plan 2023/24

---

# 1. PURPOSE

- 1.1 This document provides details of the Internal Audit annual plan for 2023/24 for The City of 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 2023/24 year. 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 9 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.
- Providing oversight of management implementation of the agreed actions arising from audit recommendations, with escalation as appropriate if remain outstanding.. (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.

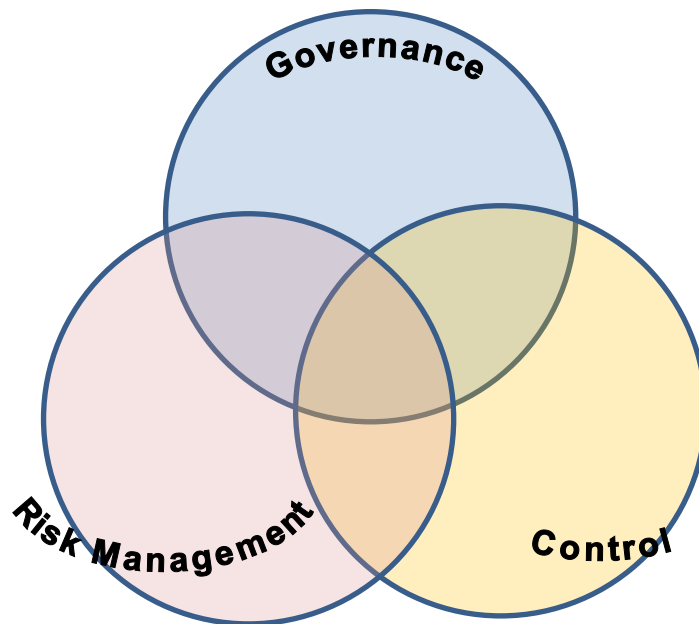
4.4 "Fighting Fraud and Corruption Locally" Guidance issued in 2020 resulted in the audit plan being presented in a different way to previous years. The plan clearly sets out our proactive and reactive fraud work and whilst the Covid-19 grant work is now only a very small part of our work plan, it is still an important element of it. It also details data driven proactive fraud work we intend to deliver. 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. We are using our new software to be able to better risk assess the audit universe for better reporting to management and supporting plan changes.
- 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. 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:-
- 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;
  - Savings targets within the Council and specifically within the Children's, Young people and Families directorate;

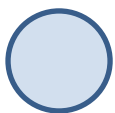
- Involvement in understanding the issues around the incoming services from the former Doncaster Children's Services Trust;
- Concerns or service changes as identified by key officers, Directors or Assistant Directors; and
- Areas highlighted for consideration at a regional or national level.

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 8.80 FTEs in 2022/23 to 9.6 in 2023/24. 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:

	2022/23	2023/34
<b>Overall Capacity in Hours</b>	<b>16,953</b>	<b>17,542</b>
<b>Less All Overheads:-</b>	<b>7,067</b>	<b>7,581</b>
<b>Total Time Available for Deliverable Audit Work</b>	<b>9,886</b>	<b>9,961</b>

\*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:

### 2022/23 Audit Plan

### 2023/24 Audit Plan

#### Breakdown of the Plan By Type of Work

	Hours	Plan %
Assurance Work	5,757	58.3%
Consultancy Work	533	5.4%
Responsive Work*	1,487	15.0%
Follow-up Work	318	3.2%
Fraud Plan	1,791	18.1%
<b>Total</b>	<b>9,886</b>	<b>100%</b>

	Hours	Plan %
Assurance Work	4,296	43.1%
Consultancy Work	891	8.9%
Responsive Work*	2,963	29.8%
Follow-up Work	581	5.8%
Fraud Plan	1,230	12.4%
<b>Total</b>	<b>9,961</b>	<b>100%</b>

\*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 The aim is to direct resources more flexibly, providing updates as part of quarterly updates.

## 7. FURTHER FACTORS IN PRODUCING THE PLAN

7.1 Key factors taken into consideration include:

- Ongoing work requiring completion from the work in 2022/23.
- 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 23/24 which all incorporates regular liaison with management.
- d. An increased allowance for advice and consultancy work as this add considerable value and is often undertaken with other support functions e.g. Financial Management, Policy Insight and Change Teams etc. It represent the continuing move away from the more traditional “standard” audits but inevitably requires a higher skill set within the team.
- e. An increased allowance for contingency to be able to deal with inevitable risks and issues that will emerge during the year. This allowance is intended to provide us with the ability to deliver sharper, more responsive, work of whatever nature needed.
- f. An increase in follow up time providing assurance that management have delivered actions identified from previous audit work. The increase in time represents specific follow up work agreed e.g. North Bridge Stores and Trading and Food and Animal Standards.
- g. A decrease in the amount of time to carry out Covid related grant checks, most notably in the post payment checks over Business Support Grants but also in other areas as well.
- h. Development time for more efficient auditing in the future. We are currently recruiting to expand data analysis capacity to increase the amount of data driven work in the team as a key focus for the team this year.
- i. An allowance for the time required to further develop and train the team in using its audit management software effectively following a major upgrade in the 2022/23 year.

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 2023/24 set out at Appendix A & B.

7.3 As a result of the Fighting Fraud and Corruption Locally Strategy 2020, counter fraud activity is shown as a separate plan as Appendix C as has been the case in the two previous years. 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.

- 7.4 Our audit planning has always involved the regular review of the plan. 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.
- 7.7 As stated in previous years, there are many caveats associated with this opinion made at this point in time. Whilst the impacts of the Covid-19 pandemic have heavily diminished for the team, central government funding creates challenges for the services we review and there always 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 previous years, these and other factors will be under constant review and any concerns will be raised with management and reported accordingly to the Audit Committee.

## **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 2021 reflect changes needed as a result of the Covid-19 pandemic. A light touch review is envisaged in the 2023/24 year

## **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.
- 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.
- The self-assessment completed by the Head of Internal Audit's for 2022/23 concluded that the service is maintained compliance with the Public Sector Internal Audit Standards

## Appendix A – The Annual Internal Audit Plan

Directorate	Project Name	Proposed Scope and Added Value	Risk, Governance and Control Categorisation
Adults Health and Wellbeing	Safeguarding Adults Review	<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>	Governance, Risk and Control
Adults Health and Wellbeing	Provider Portal Payments System	<p>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 and well managed and that providers are being paid correctly and on time.</p> <p>This work will add value by ensuring the provider portal delivers efficiencies in the payment of health care providers whilst making payments correctly and on time.</p>	Risk and Control
Adults Health and Wellbeing	Mosaic Care and Case Flows	<p>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.</p> <p>This review aims to add value by providing assurance that the Mosaic systems and processes are operating effectively in compliance with practice standards</p>	Governance, Risk and Control

Adults Health and Wellbeing	Occupational Therapy Service Review	<p>This audit will involve reviewing the Occupational Therapy Service following recent operational changes.</p> <p>The piece of work aims to add value by ensuring that operational changes that have been made are effective whilst still meeting expected service standards</p>	Governance, Risk and Control
Adults Health and Wellbeing	Stronger Families Grant Claims – Q1 to Q4	<p>This review looks at the Stronger Families / Supporting Families Phase 3 Grant claims. These are a monthly claim (reported quarterly) on behalf of City of Doncaster Council and its partners certifying performance and improvements made to the lives of Doncaster families that then enables the release of government funding in line with the funding agreement. This work is required by the grant / payment by results regime and serves to verify performance claims and certify them to the government to enable monies to be received.</p> <p>Auditing claims in this way minimises the risk of reclaims in the event of an inspection and serves to protect the reputation of the Council.</p>	Control
Children, Young People and Families	CYPF Governance Arrangements Review	<p>This piece of work will assess governance arrangements in place throughout the directorate as part of the integration arrangements.</p> <p>This work adds value by ensuring the directorate has sound, proportionate and consistent governance arrangements in place.</p>	Governance
Children, Young People and Families	School 1	<p>This piece of work will involve undertaking an audit review at a school to ensure financial and governance controls and processes are working effectively.</p> <p>This audit will add value by providing an independent assurance to the Local Authority, Governing Body and Headteacher that financial and governance controls are operating effectively.</p>	Control

Children, Young People and Families	School 2	<p>This piece of work will involve undertaking an audit review at a school to ensure financial and governance controls and processes are working effectively.</p> <p>This audit will add value by providing an independent assurance to the Local Authority, Governing Body and Headteacher that financial and governance controls are operating effectively.</p>	Control
Children, Young People and Families	School Governors Thematic Review	<p>This is an allocation of time to review the delivery of roles and responsibilities of governors across the school setting.</p> <p>This piece of work adds value through improving arrangements over key roles governors deliver at schools and ensures lessons are learnt across all applicable schools</p>	Governance and Control
Children, Young People and Families	Schools Financial Value Standard - Self Assessment Frameworks	<p>This will involve undertaking an independent review of the School's SFVS returns to ensure they are adequately completed and that their responses can be supported by appropriate evidence.</p> <p>This review will aim to add value by providing assurance that schools are complying with the SFVS requirements.</p>	Control
Children, Young People and Families	Big Picture Learning Grant Verification	<p>This work will assist with the verification of the outcome evidence validation process in order for funds to be released via claims submitted.</p> <p>The review and verification of the claims helps to ensure that funds are only released as per contracted outcomes.</p>	Control

Children, Young People and Families	Local Child Safeguarding Practice Review	<p>This piece of work will involve reviewing the updated processes and procedures in place for undertaking a Local Child Safeguarding Practice to ensure they are operatively effectively and fully embedded.</p> <p>This audit will add value by ensuring that there are robust processes and procedures in place for undertaking a Local Child Safeguarding Practice review. This work will provide assurance that there is a robust and transparent process for the selection and commissioning of independent reviewers along with effective monitoring processes that achieves both value for money and quality professional reviews</p>	Governance, Risk and Control
Children, Young People and Families	Children Social Care Placements	<p>Management requested audit review this key area for the Council due to the escalating cost of placements.</p> <p>This work aims to add value by ensuring appropriate governance and control arrangements are in place contributing to appropriate best value placements.</p>	Governance, Risk and Control
Children, Young People and Families	Family Hubs and Start For Life Programme Grant	<p>Confirmation that grant conditions have been complied with, is required as part of the grant regime.</p> <p>This work adds value by ensuring that grant monies can be claimed.</p>	Control
Children, Young People and Families	Home to School Transport Review	<p>This piece of work will involve reviewing the arrangements for the approval and commissioning of transport for children and young people.</p> <p>This work aims to add value by providing assurance that arrangements are efficient, economic and effective in this area.</p>	Governance, Risk and Control
Children, Young People and Families	Special Educational Needs Placements - School Placement Review	<p>This piece of work will involve reviewing the arrangements for the approval and commissioning of Special Educational Needs placements for children and young people.</p> <p>This work aims to add value by providing assurance that arrangements are efficient, economic and effective in this area.</p>	Governance, Risk and Control



Children, Young People and Families	Out of Area Provision Review	<p>Issues have recently been identified over an out of area specialist education provider regarding attendance of a number of pupils and remedial action was taken once identified. This review is to capture the lessons learnt from this situation and agree control and governance arrangements to prevent future reoccurrences.</p> <p>This review will add value though ensuring any lessons learnt will be applied going forward, improving educational attainment through increasing the governance and control in relevant areas and ensuring better value for money.</p>	Governance and Control
Corporate Resources	Bereavement Services Audit Review - Sales and Stocks	<p>An audit review of the Council's arrangements and processes in place over income and stocks at Bereavement Services will be undertaken. This will incorporate the review of the system that was put in place during 2019/20 that deals with all aspects of funerals, data recording and financial billing.</p> <p>This review will add value by ensuring that financial systems that have been put in place are robust and free from material error and that there are proper controls over income to protect the public purse from fraud and error.</p>	Risk and Control
Corporate Resources	ITrent Flexi and Leave System Audit	<p>The audit will give assurance that there are appropriate controls and compliance within the new Time and Attendance part of the system.</p> <p>This review aims to add value by ensuring this corporate level system has adequate controls in this area.</p>	Risk and Control
Corporate Resources	Levelling Up Fund Grant Sign Off (Phase 1)	<p>Required review and grant sign off by Internal Audit as per the memorandum of understanding and grant conditions.</p> <p>Without this review, grant monies are at risk of being reclaimed.</p>	Control

Corporate Resources	Risk Management Follow Up Review	<p>The Council has its own Risk Management Framework, Policy, Process Guide and Toolkit. These were independently reviewed by the Council's insurers in 2022/23</p> <p>This review add value through giving assurance that the agreed actions from this review have been appropriately implemented and applied through the Council, consequently providing assurance that Risk Management arrangements within the Council are sound.</p>	Governance
Corporate Resources	Financial Assessments Debt Collection Arrangements	<p>A review of the Financial Assessment processes will be undertaken, giving specifically focus on the debt collection arrangements that are in place.</p> <p>This review aims to add value by ensuring that the financial assessment debt collection arrangements remain robust ensuring that services that have been provided have been paid for.</p>	Governance, Risk and Control
Corporate Resources	Bus Service Operators Grant June	<p>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.</p> <p>This work adds value by ensuring the grant monies can be claimed from the Department of Transport.</p>	Control
Corporate Resources	Bus Service Operators Grant December	<p>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.</p> <p>This work adds value by ensuring the grant monies can be claimed from the Department of Transport.</p>	Control

Corporate Resources	ICT 3rd Party Suppliers	<p>This audit review will be undertaken by Salford Internal Audit Services after agreement of a scope with ICT.</p> <p>It will add value by giving assurance over the arrangements that are in place with our 3rd party suppliers.</p>	Risk and Control
Corporate Resources	Data Analytics - Accounts Receivable	<p>The accounts receivable data will be used to continue to move our audits towards continual system analysing and monitoring data rather than the traditional control and testing-based audits.</p> <p>This audit aims to add value by providing assurance over a significant income stream for the Council.</p>	Risk and Control
Corporate Resources	HCA Grant	<p>Grant audit and certification of the Homes and Communities Agency grant received on a reciprocal basis with other authorities in the area. This adds value by ensuring that money is spent properly and minimises the risk of a grant reclaim.</p>	Control
Corporate Resources	Data Analytics - Purchase Card Transactions	<p>The piece of work will analyse the purchase card transactions to monitor for compliance with guidance and 'reasonable' spend. There will also be trend monitoring undertaken to detect any fluctuations that may need to be investigated. This will involve joint working between the Procurement Team and Internal Audit.</p> <p>This analytical work gives insights on departments purchase card spend and trends and could detect where it may be deemed to be inappropriate which could be as a result of poor business practices, fraud or error.</p>	Risk and Control
Corporate Resources	Corporate Data and Information Strategy - Performance Reporting	<p>A review will be undertaken of the Corporate Data and Information Strategy arrangements and their application within the Council.</p> <p>This review will add value by ensuring there is robust data quality and business intelligence giving reliability to decisions made based on the Council's data.</p>	Governance, Risk and Control

Corporate Resources	Procurement Arrangements	<p>This audit is being undertaken from a St Leger and City of Doncaster Council perspective. For St Leger Homes, corporate procurement activities (and their associated staff) were transferred to City of Doncaster Council under TUPE arrangements. This allows one team to then undertake procurements on behalf of both partner organisations and allows for more joined up, joint procurements. This review will look at how those arrangements are operating and whether contracting and procurement activities are under control and are working effectively. This is an area of previous interest from the St Leger Audit and Risk Committee.</p> <p>This review aims to add value by ensuring that the new arrangements are functioning well and that contracts and procurements are being managed properly, in a value for money way and in a timely manner minimising breaches and their possible repercussions.</p>	Governance, Risk and Control
Corporate Resources	Housing Rents	<p>This audit is the annual review of the handling of monies collected by St Leger Homes in regards to rents for Doncaster's housing stock. This review adds value by ensuring that landlord responsibilities in terms of rents are being properly discharged by St Leger Homes on the Council's behalf and that income that is paid into the Housing Revenue Account is robustly administered and collected.</p> <p>This audit aims to add value by providing assurance over the transactions and income in the Housing Revenue Account in respect of rents.</p>	Risk and Control
Economy and Environment	Highways Section 31 Grants	<p>This audit will look at the transactions / spending associated with Highways capital grants with a view to certifying the expenditure in line with grant conditions.</p> <p>This audit adds value by ensuring that grant monies are properly spent in line with the grant conditions.</p>	Control

Economy and Environment	Highways Asset Maintenance Spending Review	<p>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.</p> <p>The review adds value by ensuring that finite resources are targeted to the most beneficial areas for the right works.</p>	Risk and Control
Economy and Environment	Trading Standards Follow Up Review	<p>A review of how well the improvements implemented since the previous 'Limited Assurance' opinion of 2019, continue to mitigate risks in this service area.</p> <p>This review ensures that these key regulatory functions are operating in a well-managed way.</p>	Risk and Control
Economy and Environment	Food Control and Animal Health Follow Up Review	<p>A review of how well the improvements implemented since the previous 'Limited Assurance' opinion of 2019, continue to mitigate risks in this service area.</p> <p>This review adds value by ensuring that processes are now efficient and robust.</p>	Governance, Risk and Control
Economy and Environment	Social Housing Decarbonisation Fund Wave 1	<p>This is a full scheme audit (by Phase) confirming that the grant spend is in line with the grant conditions and is required by BEIS.</p> <p>This audit adds value by ensuring that grant monies are properly spent in line with the grant conditions.</p>	Control
Economy and Environment	Social Housing Decarbonisation Fund Wave 2	<p>This is a full scheme audit (by Phase) confirming that the grant spend is in line with the grant conditions and is required by BEIS.</p> <p>This audit adds value by ensuring that grant monies are properly spent in line with the grant conditions.</p>	Control

Economy and Environment	Climate Change Governance Arrangements	<p>This review will assess the Councils' approach to managing climate change risks.</p> <p>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.</p>	Governance, Risk and Control
Economy and Environment	Climate Change Governance Arrangements	<p>This is a high profile area both nationally as well as for the Council</p> <p>This initial review will assess the Councils' approach to managing climate change risks.</p> <p>There will be further work after the initial review taking a more in depth dive into one or more of the key findings from that review to assess whether actions planned or being undertaken are likely to be effective.</p> <p>The audit adds value by critically assessing processes in place which contribute to managing the achievement of one of the Councils key strategic objectives of becoming carbon neutral by 2040.</p>	Governance, Risk and Control
Economy and Environment	Building Control Income Management Review	<p>An examination of the income management processes within the Building Control function to ensure that all income due is accurately billed on a timely basis, appropriately recorded and maximised.</p> <p>This audit aims to add value by making sure that all income is properly collected for all chargeable Building Control functions.</p>	Risk and Control
Economy and Environment	Commercial Property Income Follow Up	<p>This review will assess the effectiveness of the implemented improvement actions arising from the 2022/23 Income Management Audit, which resulted in a Limited Assurance opinion.</p> <p>This review aims to add value by ensuring that robust arrangements are now in place to bill for all income and bill correctly and therefore maximising the income due to the Council.</p>	Control

Economy and Environment	SLHD Contract Management and Partnership Working Arrangements	<p>An independent and critical assessment as to the robustness of the conclusions made from the joint management completion of the Councils with ALMOs Group Excellence Checklist.</p> <p>Ensures that the agreement with SLHD is effectively managed, is value for money and maximises the partnership arrangement, in preparation for the pending Housing Inspection.</p>	Governance
Economy and Environment	North Bridge Stores Audit	<p>A full review of the operating 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 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>	Risk and Control

Economy and Environment	Licencing Service Follow Up Review	<p>An overview of operations in this area to give assurance that the service is functioning effectively following improvement areas identified in the taxi licencing audit in 2022/23.</p> <p>This review will revisit all previously identified areas of improvement and ensure that any recently implemented managements actions continue to work effectively. It will also take into consideration the results arising from the Management Review of the Licencing Service.</p> <p>This review will add value by ensuring that any further service enhancements have been delivered and good practices are becoming embedded.</p>	Governance, Risk and Control
Public Health	Test and Trace Grant and Contain the Outbreak Funding - Grant Verification	<p>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.</p> <p>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.</p>	Control



## Appendix B – Advice and Consultancy

### Work

Directorate	Audit Project	Proposed Scope and Added Value
Adults Health & Wellbeing	Practice Change Board - Governance Arrangements	<p>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.</p> <p>This consultancy piece of work will add value by ensuring that the practice change management governance arrangements are robust and effective.</p>
Adults Health & 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.
Adults Health & Wellbeing	Changing Reform Board	<p>This piece of work will involve being part of the charging reform board offering independent help and advice where required.</p> <p>This work aims to add value by providing independent advice and support for the delayed charging reforms.</p>
Adults Health & Wellbeing	Debt Management Strategy	<p>This time is to instigate a review of Adult Social Care debt policy and strategy with the relevant parties to ensure we have appropriate arrangements in place.</p> <p>This work adds value as debt in this area needs to be handled sensitively and responsibly</p>
Children, Young People and Families	CYPF Payments System	<p>This time is to provide advice and support to the integration of payment processes across the CYPF directorate.</p> <p>This work aims to add value by ensuring appropriate control arrangements are in place.</p>
Children, Young People and Families	School Governance	<p>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.</p> <p>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.</p>

Children, Young People and Families	Dedicated School Grant – Financial Sustainability Arrangements	<p>This is an allowance of time to support budget and savings arrangements involving Service Management, Financial Management, Policy Insight and Change and Internal Audit.</p> <p>This work adds value though supporting arrangements to ensure viable arrangements are put in place to address the financial viability of this area</p>
Children, Young People and Families	School Governance and Financial Management Improvement	<p>This is an allowance of time to complete development of Control Risk Self-Assessment work undertaken in 2022/23 and then subsequently roll out with our schools for them to complete in the 2023/24 year.</p> <p>This work add value through improving governance and financial management arrangements within schools and identifying areas where improvements are needed.</p>
Corporate Resources	Income Management	<p>Contributing to the Income Management Project Group through attending meetings and reviewing documentation and project progress.</p> <p>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 sound and timely reconciliation processes.</p>
Corporate Resources	Partnership Governance Arrangements	<p>Contributing to the review of Partnership Governance Arrangements through attending meetings and reviewing documentation and project progress.</p> <p>This aims to add value by ensuring that the Council has sound and proportionate governance arrangements with its partners.</p>
Economy and Environment	Anti-Fraud and Corruption Training - Environmental Services	<p>Training to promote an environment and culture which will help deter and identify fraud.</p> <p>Ensures that fraud risks are understood, identified and are properly managed and that staff are aware of their responsibilities.</p>
Economy and Environment	North Bridge Stores Transformation Programme Support	<p>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.</p> <p>This work adds value though ensuring that improvements continue to be delivered.</p>

Public Health	Public Health Governance Arrangements	Attendance at the quarterly Public Health Governance Group and any other supportive work around this group  This support adds value by supporting governance arrangements in Public Health and ensures insight into the work of the directorate.
---------------	---------------------------------------	--

## Appendix C - The Counter Fraud Plan

Main Directorate	Project Name	Audit Committee Brief	GRC Categorisation
Adults Health and Wellbeing	Safeguarding Personal Assets Team (SAPAT) - Counter Fraud Review	<p>SAPAT (the Safeguarding Adults Personal Assets Team) was last subject to a review in 2017. The team manage the finances of vulnerable adults where they are listed as the person's appointee or deputy (in addition to some other duties). This review will look at the management of the finances of personal assets under the team's control from a counter fraud perspective in order to ensure that the finances of vulnerable people are being adequately safeguarded whilst still allowing them to live their lives to the full.</p> <p>This audit aims to add value by ensuring that the monies that we manage on behalf of vulnerable people are used properly and that their interests are being properly safeguarded.</p>	Prevent
Corporate Resources	Counter Fraud - 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 piece of work aims to add value by ensuring that conflicts of interest are properly managed and that potential frauds are avoided.</p>	Detect

Corporate Resources	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>	Prevent
Corporate Resources	Procurement Fraud Checks	<p>Procurement fraud is a difficult fraud to detect and investigate owing to the wide variety ways that this fraud can be perpetrated. Our creditor monitoring software however, routinely monitors for some type of procurement and invoicing fraud and for bank mandate fraud. This piece of work reviews those intelligence reports that they system generates to look for fraud and error.</p> <p>This review adds value by detecting possible procurement frauds and by providing assurance over payments made through the Accounts Payable function.</p>	Detect

Corporate Resources	Teachers Pensions Data Matching	<p>This piece of work is a proactive data match that matches deceased person's information to teacher's pensions as paid by City of Doncaster Council. The majority of teacher's pensions are paid by an external party and have no risk to the Council. However, for a relatively small number of older historic pensions, an element of the pension (although not all of it) is paid by the Council. Whilst parties often do inform relevant parties about the death of a person in receipt of a pension, this information is not always passed on to the Council and has resulted in the past in significant overpayments / potential fraud.</p> <p>This piece of work aims to add value by attempting to identify at the earliest possible instance, teachers pensions being paid directly by City of Doncaster Council that need to be stopped or investigated further - thereby minimising any potential losses to the Council.</p>	Prevent
Corporate Resources	Bank Mandate Fraud Arrangements	<p>In 2022, the Council (along with a nursery service provider) fell victim to what is known as a bank mandate fraud (where a fraudster uses technology and social engineering to convince the parties to change the bank details to which payments are made). A full piece of work was undertaken at the time to ensure that there were no further exposures. However, there are other teams that use similar technologies to make payments and who are responsible for their own counter fraud checks. This piece of work will look at these areas to ensure that checking procedures for all areas are robust and minimise the risk of bank mandate frauds occurring.</p> <p>This piece of work aims to add value by ensuring that counter fraud arrangements are as robust as possible in non-central payment areas.</p>	Prevent

Corporate Resources	Declarations of Gifts and Hospitality and Legacy Audit	<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 on to help manage the risk of fraud and corruption.</p>	Govern
Corporate Resources	National Fraud Initiative - Results Investigation	The piece of work looks at the investigation of results under the compulsory National Fraud Initiative as mandated by the Cabinet Office.	Detect
Corporate Resources	Cash Monitoring Analytics	<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). 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>	Detect
Corporate Resources	National Fraud Initiative	The piece of work looks at the investigation of results under the compulsory National Fraud Initiative as mandated by the Cabinet Office.	Detect
Economy and Environment	Doncaster Decarbonisation Grant Management	<p>This audit looks at the robustness of the arrangements for administering the Doncaster Decarbonisation Grant in line with the funding conditions and the effectiveness of the anti-fraud controls in place, so that any learning points can be implemented in future grant scheme arrangements.</p> <p>The audit adds value by identifying improvement areas to be applied in future grant schemes.</p>	Prevent