

**28 February 2023**

**Emergent Internal Audit Plan for the period from 1 April 2023 to 31 March 2024**

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**Report of Tracy Henderson, Chief Internal Auditor and Corporate Fraud Manager**

**Electoral division(s) affected:**

Countywide.

**Purpose of the Report**

- 1 This report provides the Committee with details of the emergent Internal Audit Plan for the period from 1 April 2023 to 31 March 2024.
- 2 The purpose of the report is to update and engage Members of the Audit Committee in the development of the Annual Internal Audit Plan 2023/24.

**Executive Summary**

- 3 This report sets out the first formal iteration of the annual Internal Audit Plan and describes:
  - (i) The basis of the plan;
  - (ii) The approach taken to develop the plan; and
  - (iii) The key characteristics which include:
    - The scale and pace of change
    - The structure of the plan
    - The content of the plan
    - The scale of the plan
- 4 The initial draft plan is set out for consultation and comment by the members of the Audit Committee.
- 5 The final version will need to be considered and approved by the Audit Committee at its meeting in May 2023 and will then be monitored throughout the year.

## **Recommendation**

- 6 Members are requested to comment on the proposed direction and process for the development of the emergent Internal Audit Plan for 1 April 2023 to 31 March 2024 which is attached at Appendix 2 and which will be brought back to Committee for formal approval in May 2023.

## Background

- 7 From April 2013, the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Chartered Institute of Internal Auditors launched a common set of Public Sector Internal Audit Standards (PSIAS) to be adopted across the public sector.
- 8 These PSIAS were further revised in 2017 and set out the standards for Internal Audit and have been adopted by the service in Durham.
- 9 The principles in the PSIAS are consistent with the previous CIPFA Code for Internal Audit that applied across Local Government prior to April 2013. They include the need for 'risk-based plans' to be developed for Internal Audit and for plans to receive input from management. This process also includes the development of an emergent Internal Audit Plan designed to invite comment from management and the Audit Committee.
- 10 During the 2022/23 Internal Audit Year the service continued to operate with a reduction in staffing resource, which impacted on the delivery of the Internal Audit plan throughout the year.
- 11 Despite several recruitment campaigns taking place, a number of posts remained vacant for substantial parts of the year. Recruitment challenges are not unique to Durham County Council as there is a regional and national lack of qualified and experienced audit staff.
- 12 In November 2022 the Chief Internal Auditor and Corporate Fraud Manager reviewed the Internal Audit staffing structure, in conjunction with the internal audit client portfolio, and made changes to the staffing establishment.
- 13 These changes came into effect in January 2023 and are aligned to both the MTFP13 savings requirements and the Workforce Development Plan for the service.
- 14 A further recruitment exercise has recently been concluded. As such, it is now considered that the service is in a much stable position and the operational decisions that have been taken to compile a balanced 12-month Internal Plan for 2023/24 to present to Audit Committee for review/approval.

## **Basis for the Plan**

15 The PSIAS (section 2010) states that the ‘Chief Audit Executive’ must ‘establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals’. They refer to the need for the plan to reflect the assurance framework, risk management arrangements and input from management.

16 These principles have been applied in the development of the emergent Internal Audit plan as follows:

### **i. Annual Internal Audit Opinion (PSIAS 2010)**

The Chief Internal Auditor and Corporate Fraud Manager forms an annual assurance opinion based on the annual programme of audit work as well as assurance obtained by other means. The current audit approach contains four main types of audit. It is not considered cost effective or necessary to obtain coverage of all strategies, business units and risks so these are reviewed on a risk basis each year.

In addition to audit, the Chief Internal Auditor and Corporate Fraud Manager considers any issues identified through fraud and corruption or developing systems work insofar as they impact on the effective operation of governance, risk management or internal control within the Council.

The service provides advice and consultancy to all services and partnerships where appropriate. This is an increasing area of focus given the amount of change ongoing across the Council and our partners. Time is also allocated to support developing systems and a range of emerging projects, ensuring early engagement and audit support across the Council.

The Chief Internal Auditor and Corporate Fraud Manager also seeks to place reliance on assurance mechanisms within the Council as well as the findings of other auditors and inspectors in reaching an annual opinion.

The plan is flexible and is reviewed and adjusted throughout the year, as necessary, in response to changes in policies, systems, processes, risks and controls across the Council.

**ii. Based on a Risk Assessment (PSIAS 2010.A1)**

The Internal Audit service works closely with the Council's Risk Management and Governance Team. The Audit Managers liaise formally and informally with the Risk and Governance Manager and Auditors work with the Risk and Governance section to share intelligence, information, and issues of concern. Internal Audit also regularly engages with Corporate Directors and Heads of Service, as well as colleagues across Human Resources, Legal, Performance, Finance, and ICT, to ensure that known and emerging unregistered risks are considered in annual audit planning.

Audit planning considers key risks, and the focus of audit work is tailored accordingly to ensure that local and national issues and risks are addressed.

The Chief Internal Auditor and Corporate Fraud Manager ensures a culture of risk awareness is maintained within the service so that all members of the team are aware of local, regional, and national risks in the performance of their duties.

Through regular liaison and the sharing of Internal Audit Plans with colleagues across the North East and Local Authority Chief Auditors Network, Internal Audit ensures that it is aware of emerging risks in other Council's and considers these as part of the audit planning.

**iii. Informed by Expectations (PSIAS 2010.A2)**

The Internal Audit Service is aligned to service and service grouping structures, ensuring teams engage positively with Corporate Directors and their teams.

The annual plan is based on consultation and discussion with management teams and key officers to ensure it is focused on key risks, core systems and areas where Internal Audit can effectively contribute to the effectiveness and efficiency of governance, risk management and control processes.

An emergent plan is produced to help ensure early engagement with Members represented on the Council's Audit Committee.

## **Audit Planning**

- 17 The approach to audit planning in the Council has been based largely, but not exclusively, on the following:
- i. Review of the Strategic Risk Register
  - ii. Review of the assurance map compiled during the year taking into account the work of other assurance providers.
  - iii. Cumulative audit knowledge and experience.
  - iv. Findings and outcomes from audit and investigation work in 2022/23 and earlier years.
  - v. Engagement with Heads of Service and their management teams.
  - vi. Engagement with audit colleagues across the North East and Local Authority Chief Auditor Network.
  - vii. Engagement with the Risk, Insurance and Governance teams within the Audit and Risk Management Division.
- 18 On this basis, an emergent plan of areas for audit coverage has been developed. Areas have been considered on a risk basis and a plan for consultation has been produced. This has initially been presented to Corporate Directorate management teams for comment, to ensure that the risks identified are consistent with their understanding and assessment.
- 19 In 2021/22 and 2022/23 two six-month plans were prepared and considered / approved by the Committee. The 2023/24 emergent Audit Plan covers a full year.

## **Key Characteristics of the Annual Plan**

### **Scale and Pace of Change**

- 20 The national context is important to consider whilst assessing the local issues as Durham County Council continues to go through a period of continuous change.
- 21 Since the beginning of austerity in 2010, the organisation has met ongoing changing and increasing demand pressures and in most recent times the impact of the unavoidable base budget pressures resulting from pay and price inflation. This means that local government needs to keep pace with demographic and technological changes and therefore

Durham County Council continues to undergo fundamental changes which are envisaged will continue for the foreseeable future.

- 22 Changes are taking place in the design, commissioning, and delivery of services, with ongoing activity to deliver savings across all areas of the Council. The implementation of changes and public service reform, with a reduced workforce whilst delivering business as usual and achieving key priorities remains a key challenge for the Council and must be reflected in the Internal Audit Plan.
- 23 Internal audit planning therefore must take into account the above changes, while also considering that:
  - i. Financial pressures is a driver for change – where there is change, there is risk.
  - ii. With workforce cuts and re-organisations, there is a risk of dissatisfied staff and a loss of experience.
  - iii. Cutting costs can also lead to cutting of control; and
  - iv. The organisation needs to be more inventive, which needs to be taken into account when conducting audits.
- 24 The Internal Audit Plan must continue to be sufficiently flexible to enable assurance to be obtained over current as well as emerging risks, as well as those risks yet to be identified. This is particularly relevant for 2023/2024 as changes are agreed with more detailed work ongoing to confirm how these will be delivered. As such there are areas where Internal Audit work cannot be fully defined at this stage but where allocation of resource is required to help support good governance, risk management and control.
- 25 Whilst Internal Audit adds value and provides assurance in these areas, the detailed areas for focus are the subject of ongoing discussions with the business. Rather than define specific audits and then change them, the plan includes allocations of work which will be applied to specific aspects of audit activity throughout the year. There will be similar allocations in other areas with details of specific audit activities reported to Corporate Directors, Heads of Service and the Audit Committee throughout the year.
- 26 Periods of change inevitably increase the potential for risks, both positive (opportunities) and negative (hazards). The reduction in workforce for example provides opportunity for breakdown in control as well as an opportunity to consider new, more efficient ways of organising people, systems, and processes without impacting adversely on internal control.

- 27 The PSIAS were amended to reflect more the need for a modern, professional Internal Audit Service to actively engage with the organisation and be seen to add value. To reflect this risk the audit plan will continue to allocate time for advice and consultancy and developing systems support to officers to support and challenge them in the establishment and development of their systems of governance, risk management and internal control. We will also deliver work on the core financial systems and a number of pro-active counter fraud, irregularity, and probity audits to provide assurance that the basic governance and control arrangements are continuing to operate effectively, minimising the risks of misappropriation, loss and error.
- 28 The continued pace of change across the Council requires assurance that is prioritised and timely. The Internal Audit Plan must provide for this assurance, to enable remedial actions or controls to be implemented on a timely basis. Based on experience and feedback from Service Grouping Management Teams there is a continued need for shorter, more focused and practical audits in areas of emerging risk.
- 29 The characteristics of the plan: flexible, supportive, challenging, prioritised and timely are not new however, it remains critical that these principals are maintained if Internal Audit is to help the Council to continue to respond effectively to the scale of change.
- 30 Based on the above, the Chief Internal Auditor and Corporate Fraud Manager considers that assurance is best obtained through a combination of different audits and other sources of assurance. This is not an uncommon approach, but it has been tailored to reflect the specific needs of the Council. It is consistent with the approach taken in the development and delivery of the 2022/2023 Internal Audit Plan. With the greater need to add value it is the intention for the service to increase its advice and consultancy work whilst still balancing the need for assurance.

## **Plan Structure**

- 31 There are four different types of audit activity in the plan.
- i. Key System
  - ii. Assurance Review
  - iii. Advice and Consultancy
  - iv. Grant Certification



- 32 This approach of using different types of audits and other work is considered the most effective way to deliver the strategy for Internal Audit.

## **Plan Content**

- 33 In summary, there is focus on risk-based audits and providing assurance over key systems. This reflects the need to focus on the management of emerging risks and ensure the continued operations of controls within the Council's overall governance arrangements, its systems, and its processes.
- 34 There is time allocated to developing systems and supporting service groupings with new initiatives and any changes in service delivery.
- 35 The emergent plan has been compiled to reflect the Corporate Management Team and Service Grouping structure in the Council as follows:
- Adult and Health Services (AHS)
  - Children and Young People Service (CYPS)
  - Regeneration, Economy and Growth (REG)
  - Neighbourhoods and Climate Change (NCC)
  - Resources (RES)
- 35 To help ensure that the plan is flexible, and the service is able to respond to any key risks in the year, the emergent plan includes a block of contingency time from which specific audits can be delivered in the year. Further details will be provided to the Audit Committee in the finalised plan in May and throughout the year.

## **Scale of the Plan**

- 36 The annual internal audit plan needs to be deliverable within available resources. The Internal Audit Team has an approved establishment of 18 posts, equivalent to 17.38 FTEs. The establishment of 18 posts, includes three recently created posts of one Graduate Trainee ICT Auditor and two Audit Assistants, for which interviews have been held recently. A Senior Auditor post is currently vacant and has been re-advertised due to the candidate who was previously selected for the post not taking up the appointment. In addition, over and above the establishment figures, there is also one apprentice auditor within the Team.
- 37 As a result of this planning, the latest forecast of available resources to be allocated to the management and delivery of the annual audit plan for 2023/24 is 4,515 days. The detail of this allocation is shown in the table below.

|  |              |
|--|--------------|
| <b>Estimated Gross Days Available</b>  | <b>4,515</b> |
| Non – Productive Time (Annual Leave, Sickness, Training, Office Duties etc.)   | 1,295        |
| Productive Time – not allocable to services, e.g. Audit Planning, Supporting Audit Committee, Quality Assurance and Contingency. | 1,025        |
| <b>Productive Days</b>   |              |
| Audit days required to complete and close audit reports relating to 2022/23  | 132          |
| Chief Executive  | 15           |
| Adult and Health Services (AHS)  | 215          |
| Children and Young People Service (CYPS)   | 253          |
| Neighbourhoods and Climate Change (NCC)  | 186          |
| Regeneration, Economy and Growth (REG)   | 162          |
| Resources (RES)  | 453          |
| Schools  | 350          |
| Durham Police and Crime Commissioner / Durham Constabulary   | 198          |
| Durham and Darlington Fire & Rescue Authority  | 78           |
| Pension Fund   | 50           |
| New College Durham   | 45           |
| Durham Joint Crematorium   | 18           |
| Mountsett Joint Crematorium  | 18           |
| Aim High Academy Trust   | 16           |
| Durham City Charter  | 6            |
| <b>TOTAL GROSS DAYS REQUIRED</b>   | <b>4,515</b> |

## Emergent Plan Content

- 38 Within this framework an emergent work programme of potential work has been developed. This is based on an assessment of risk.
- 39 Consultation is ongoing with Corporate Directorate Management Teams and Corporate Directors. It is likely that elements of the plan will be changed as part of this overall process of engagement and reconciling proposed audit work with available resources.

## Background papers

Public Sector Internal Audit Standards – Published in June 2013 and updated in March 2017  
Strategic Internal Audit Plan – Reviewed and updated January 2023

## Other useful documents

None

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| <b>Contact:</b> | Tracy Henderson | Tel: 03000 269668 |
|                 | Paul Monaghan   | Tel: 03000 269662 |

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## **Appendix 1: Implications**

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### **Legal Implications**

There are no specific legal implications associated with this report. Internal Audit contribute to the effective governance of the Council and provide relevant and appropriate challenge and oversight where necessary.

### **Finance**

There are no specific financial implications associated with this report. Internal Audit work has clear and direct effects, through recommendations made, to assist in improving value for money obtained, the probity and propriety of financial administration, and / or the management of operational risks.

### **Consultation**

All Corporate Directors and all Heads of Service.

### **Equality and Diversity / Public Sector Equality Duty**

None.

### **Climate Change**

There are no direct implications on climate change as a result of this report, however the Internal Audit Service ensures that it considers climate change and sustainability in the recommendations that are made.

### **Human Rights**

None.

### **Crime and Disorder**

None.

### **Staffing**

None.

### **Accommodation**

None.

**Risk**

The key risk is that actions agreed in audit reports to improve the control environment and assist the Council in achieving its objectives are not implemented. To mitigate this risk, a defined process exists within the Service to gain assurance that all actions agreed have been implemented on a timely basis. Such assurance is reflected in reports to the Audit Committee. Where progress has not been made, further action is agreed and overseen by the Audit Committee to ensure action is taken.

**Procurement**

None.

## EMERGENT INTERNAL AUDIT PLAN - SERVICE GROUPING BREAKDOWN

APPENDIX 2

| Service Grouping  | Service                                       | Audit Title   | Audit Type           | Estimated Days |
|---|---|---|----------------------|----------------|
| Chief Executive   | Corporate Affairs                             | Changing Places Toilets   | Grant                | 3.0            |
| Chief Executive   | Corporate Affairs                             | Data Quality  | Assurance            | 12.0           |
| <b>TOTAL ESTIMATED DAYS FOR CHIEF EXECUTIVE</b>                     |   |   |                      | <b>15.0</b>    |
| Adult and Health Services   | Commissioning                                 | Integration of the Health and Care Plan for County Durham         | Assurance            | 10.0           |
| Adult and Health Services   | Commissioning                                 | Commissioning of Domiciliary Care                                 | Assurance            | 12.0           |
| Adult and Health Services   | Commissioning                                 | Commissioning of Residential Care                                 | Assurance            | 12.0           |
| Adult and Health Services   | Public Health                                 | Public Health Claims Processed via Pharmoutcomes                  | Assurance            | 17.0           |
| Adult and Health Services   | Public Health                                 | Stop Smoking Service  | Assurance            | 12.0           |
| Adult and Health Services   | Adult Care                                    | Adaptations   | Assurance            | 12.0           |
| Adult and Health Services   | Adult Care                                    | CITO System Review  | Assurance            | 12.0           |
| Adult and Health Services   | Adult Care                                    | Pathways  | Assurance            | 25.0           |
| Adult and Health Services   | Adult Care                                    | Extra Care  | Assurance            | 25.0           |
| Adult and Health Services   | Adult Care                                    | New CQC Inspection Regime   | Advice & Consultancy | 10.0           |
| Adult and Health Services   | Commissioning                                 | Workforce Development Fund  | Grant Review         | 4.0            |
| Adult and Health Services   | Commissioning                                 | Review of Commissioning Arrangements with Medequip                | Assurance            | 12.0           |
| Adult and Health Services   | Adult Care                                    | Azeus   | Assurance            | 30.0           |
| Adult and Health Services   | Public Health                                 | Provider Selection Regime (Procurement)                           | Advice & Consultancy | 10.0           |
| Adult and Health Services   | Public Health                                 | Healthy Start Vitamin Distribution                                | Assurance            | 12.0           |
| <b>TOTAL ESTIMATED DAYS FOR ADULTS AND HEALTH SERVICES</b>          |   |   |                      | <b>215.0</b>   |
| Children and Young People's Services                                | Childrens Social Care                         | Special Guardianship and Child Arrangement Orders                 | Follow up            | 10.0           |
| Children and Young People's Services                                | Childrens Social Care                         | Placement Resource Panel (PRP) Arrangements                       | Assurance            | 15.0           |
| Children and Young People's Services                                | Childrens Social Care                         | Local Adoption Governance   | Assurance            | 12.0           |
| Children and Young People's Services                                | Childrens Social Care                         | Supervised Spend - Leaving Care Service                           | Assurance            | 15.0           |
| Children and Young People's Services                                | Commissioning                                 | Disability Commissioning Arrangements (Short Breaks)              | Assurance            | 12.0           |
| Children and Young People's Services                                | Education and Skills                          | High Needs Top Up Funding Arrangements in Schools                 | Assurance            | 15.0           |
| Children and Young People's Services                                | Childrens Social Care                         | Childrens Homes - Procurement Cards                               | Advice & Consultancy | 10.0           |
| Children and Young People's Services                                | Childrens Social Care                         | Childrens Homes - Review of Financial Procedures                  | Advice & Consultancy | 15.0           |
| Children and Young People's Services                                | Childrens Social Care                         | Liquid Logic/ ContrOCC / Manual Payments                          | Assurance            | 30.0           |
| Children and Young People's Services                                | Early Help, Inclusion and Vulnerable Children | One Point Hubs / Family Centres                                   | Assurance            | 20.0           |
| Children and Young People's Services                                | Early Help, Inclusion and Vulnerable Children | Supporting Families Programme                                     | Grant Certification  | 10.0           |
| Children and Young People's Services                                | Early Help, Inclusion and Vulnerable Children | Family Hubs and Start for Life                                    | Grant Certification  | 5.0            |
| Children and Young People's Services                                | Early Help, Inclusion and Vulnerable Children | Fun with Food Initiative  | Assurance            | 12.0           |
| Children and Young People's Services                                | Early Help, Inclusion and Vulnerable Children | Turnaround Programme (Youth Justice)                              | Grant Certification  | 10.0           |
| Children and Young People's Services                                | Early Help, Inclusion and Vulnerable Children | Aycliffe Secure Centre  | Assurance            | 15.0           |
| Children and Young People's Services                                | Education and Skills                          | The Woodlands Pupil Referral Unit - (Finance and Governance)      | Assurance            | 5.0            |
| Children and Young People's Services                                | Education and Skills                          | Governor Training   | Advice & Consultancy | 5.0            |
| Children and Young People's Services                                | Education and Skills                          | SFVS  | Assurance            | 5.0            |
| Children and Young People's Services                                | Education and Skills                          | Youth Employment Initiative - ESF October 2016 Grant Claim Review | Grant Certification  | 5.0            |
| Children and Young People's Services                                | Education and Skills                          | Home to School Transport - Procurement Workstream                 | Advice & Consultancy | 15.0           |
| Children and Young People's Services                                | Operational Support                           | Caldicott Group   | Advice & Consultancy | 2.0            |
| Children and Young People's Services                                | Operational Support                           | Caldicott Compliance  | Assurance            | 10.0           |
| <b>TOTAL ESTIMATED DAYS FOR CHILDREN AND YOUNG PEOPLE'S SERVICE</b> |   |   |                      | <b>253.0</b>   |
| Neighbourhoods and Climate Change                                   | Community Protection Services                 | Fees and Charges - Licencing                                      | Assurance            | 12.0           |
| Neighbourhoods and Climate Change                                   | Community Protection Services                 | Intelligence Handling   | Assurance            | 12.0           |

## EMERGENT INTERNAL AUDIT PLAN - SERVICE GROUPING BREAKDOWN

APPENDIX 2

| Service Grouping  | Service                                   | Audit Title   | Audit Type             | Estimated Days |
|---|---|---|------------------------|----------------|
| Neighbourhoods and Climate Change                                 | Highway Services                          | Charging Arrangements   | Assurance              | 12.0           |
| Neighbourhoods and Climate Change                                 | Environment                               | Carbon Emissions Performance                                      | Assurance              | 12.0           |
| Neighbourhoods and Climate Change                                 | Environment                               | SMEPower (Claim 7)  | Grant                  | 3.0            |
| Neighbourhoods and Climate Change                                 | Environment                               | Trade Waste   | Assurance              | 18.0           |
| Neighbourhoods and Climate Change                                 | Environment                               | Fleet Management - Hire Process                                   | Assurance              | 15.0           |
| Neighbourhoods and Climate Change                                 | Environment                               | Fuel Stocks and Stores  | Assurance              | 20.0           |
| Neighbourhoods and Climate Change                                 | Environment                               | Domestic Vehicle Charging Group                                   | Advice & Consultancy   | 1.0            |
| Neighbourhoods and Climate Change                                 | Environment                               | Business Energy Efficiency Project (BEEP) / Replacement Processes | Advice & Consultancy   | 10.0           |
| Neighbourhoods and Climate Change                                 | Environment                               | Stocks and Stores   | Assurance              | 20.0           |
| Neighbourhoods and Climate Change                                 | Environment                               | Work Allocations  | Assurance              | 10.0           |
| Neighbourhoods and Climate Change                                 | Highway Services                          | Local Transport Capital Block Funding for NECA                    | Grant                  | 4.0            |
| Neighbourhoods and Climate Change                                 | Highway Services                          | Highways Permits  | Assurance              | 12.0           |
| Neighbourhoods and Climate Change                                 | Partnerships and Community Engagement     | Community Grants - Review of Funding Processes                    | Advice & Consultancy   | 5.0            |
| Neighbourhoods and Climate Change                                 | All Services                              | Additional Audit Support  | Advice & Consultancy   | 20.0           |
| <b>TOTAL ESTIMATED DAYS FOR NEIGHBOURHOODS AND CLIMATE CHANGE</b> |   |   |                        | <b>186.0</b>   |
| Regeneration, Economy and Growth                                  | Corporate Property and Land               | Milburngate Development Governance                                | Assurance              | 10.0           |
| Regeneration, Economy and Growth                                  | Corporate Property and Land               | Policies and Procedures for due diligence on new tenants          | Advice                 | 5.0            |
| Regeneration, Economy and Growth                                  | Culture, Sport and Tourism                | Consett Empire Theatre  | Assurance              | 12.0           |
| Regeneration, Economy and Growth                                  | Economic Development                      | Finance Durham  | Assurance              | 12.0           |
| Regeneration, Economy and Growth                                  | Planning and Housing                      | Housing Solutions - Homelessness                                  | Assurance              | 10.0           |
| Regeneration, Economy and Growth                                  | Planning and Housing                      | Financial Assistance Policy and Property Re-Purpose Loans         | Assurance              | 10.0           |
| Regeneration, Economy and Growth                                  | Planning and Housing                      | Homes England   | Assurance              | 7.0            |
| Regeneration, Economy and Growth                                  | Planning and Housing                      | Choice Based Lettings Scheme                                      | Assurance              | 12.0           |
| Regeneration, Economy and Growth                                  | Corporate Property and Land               | Asset Valuation   | Assurance              | 20.0           |
| Regeneration, Economy and Growth                                  | Corporate Property and Land               | Surplus property process and procedures                           | Assurance              | 12.0           |
| Regeneration, Economy and Growth                                  | Culture, Sport and Tourism                | Gala Box Office   | Assurance              | 12.0           |
| Regeneration, Economy and Growth                                  | Culture, Sport and Tourism                | Gala Stage School   | Assurance              | 12.0           |
| Regeneration, Economy and Growth                                  | Economic Development                      | UK Shared Prosperity Fund   | Assurance              | 12.0           |
| Regeneration, Economy and Growth                                  | Planning and Housing                      | Disabled Facilities Grant   | Assurance              | 7.0            |
| Regeneration, Economy and Growth                                  | Transport and Contract Services           | Local Transport Capital Block Funding                             | Assurance              | 4.0            |
| Regeneration, Economy and Growth                                  | Transport and Contract Services           | Bus Subsidy Ring Fenced Gap                                       | Assurance              | 5.0            |
| <b>TOTAL ESTIMATED DAYS FOR REGENERATION, ECONOMY AND GROWTH</b>  |   |   |                        | <b>162.0</b>   |
| Resources   | Corporate Finance and Commercial Services | Budgetary Control and Financial Reporting                         | Key System             | 12.0           |
| Resources   | Corporate Finance and Commercial Services | Direct Debit Payments   | Assurance              | 10.0           |
| Resources   | Procurement, Sales and Business Services  | Contract Management   | Assurance              | 10.0           |
| Resources   | Transactional and Customer Services       | Business Rates - Billing & Refunds                                | Key System             | 12.0           |
| Resources   | Transactional and Customer Services       | Housing Benefits: Overpayment Recovery                            | Key System             | 10.0           |
| Resources   | Transactional and Customer Services       | Deputy and Appointees - Personal Allowance Payments               | Assurance              | 15.0           |
| Resources   | Corporate Finance and Commercial Services | VAT   | Key System             | 10.0           |
| Resources   | Corporate Finance and Commercial Services | Section 256 Agreements  | Grant                  | 10.0           |
| Resources   | Corporate Finance and Commercial Services | Better Care Fund (Section 75)                                     | Grant                  | 5.0            |
| Resources   | Corporate Finance and Commercial Services | Leases  | Advice and Consultancy | 4.0            |
| Resources   | Digital Services                          | Information Governance Group                                      | Advice and Consultancy | 2.0            |
| Resources   | Digital Services                          | Information Management  | Assurance              | 12.0           |
| Resources   | Digital Services                          | CRM - Internal Management and Governance                          | Assurance              | 12.0           |
| Resources   | Digital Services                          | Change Management   | Assurance              | 10.0           |
| Resources   | Digital Services                          | Platform Security   | Assurance              | 10.0           |
| Resources   | Digital Services                          | Vulnerability Management  | Assurance              | 8.0            |
| Resources   | Digital Services                          | Active Directory  | Advice and Consultancy | 4.0            |
| Resources   | Digital Services                          | Digital Strategy  | Assurance              | 8.0            |
| Resources   | Digital Services                          | Third Party Access  | Assurance              | 8.0            |
| Resources   | Digital Services                          | Digital Durham  | Grant                  | 2.0            |
| Resources   | Digital Services                          | IT Asset Management   | Advice and Consultancy | 5.0            |
| Resources   | HR and Employee Services                  | Payroll - Overarching   | Key System             | 1.0            |
| Resources   | HR and Employee Services                  | ResourceLink Programme Board                                      | Advice and Consultancy | 1.0            |
| Resources   | HR and Employee Services                  | Payroll - Taxation/PAYE   | Key System             | 10.0           |
| Resources   | HR and Employee Services                  | Payroll - Preparation - Permanent Input                           | Key System             | 10.0           |
| Resources   | Legal & Democratic Services               | Police and Crime Panel  | Grant                  | 3.0            |

## EMERGENT INTERNAL AUDIT PLAN - SERVICE GROUPING BREAKDOWN

APPENDIX 2

| Service Grouping                          | Service                                  | Audit Title   | Audit Type             | Estimated Days |
|---|--|---|------------------------|----------------|
| Resources                                 | Legal & Democratic Services              | RIPA Officers Group   | Advice and Consultancy | 1.0            |
| Resources                                 | Legal & Democratic Services              | Company Governance Group  | Advice and Consultancy | 2.0            |
| Resources                                 | Legal & Democratic Services              | RIPA Compliance   | Assurance              | 12.0           |
| Resources                                 | Legal & Democratic Services              | Tender Opening Arrangements   | Assurance              | 12.0           |
| Resources                                 | Legal & Democratic Services              | Public Interest Report - Culture and Governance                       | Advice and Consultancy | 10.0           |
| Resources                                 | Procurement, Sales and Business Services | Support for standard process using HALO. <b>SLA charging process.</b> | Advice and Consultancy | 5.0            |
| Resources                                 | Procurement, Sales and Business Services | CPR Variations  | Assurance              | 10.0           |
| Resources                                 | Procurement, Sales and Business Services | Contract Register   | Assurance              | 10.0           |
| Resources                                 | Procurement, Sales and Business Services | Creditors - Overarching   | Key System             | 1.0            |
| Resources                                 | Procurement, Sales and Business Services | Petty Cash and Payment Cards workstream                               | Advice and Consultancy | 7.0            |
| Resources                                 | Procurement, Sales and Business Services | Procurement Cards   | Assurance              | 15.0           |
| Resources                                 | Procurement, Sales and Business Services | Business Support links to Payroll and Employee Services (PES)         | Advice and Consultancy | 3.0            |
| Resources                                 | Transactional and Customer Services      | Payroll - Agency System   | Key System             | 12.0           |
| Resources                                 | Transactional and Customer Services      | Business Rates - Overarching  | Key System             | 1.0            |
| Resources                                 | Transactional and Customer Services      | Business Rates - Recovery   | Key System             | 12.0           |
| Resources                                 | Transactional and Customer Services      | Housing Benefits and Council Tax Reduction - Overarching              | Key System             | 1.0            |
| Resources                                 | Transactional and Customer Services      | Housing Benefits and Council Tax Reduction - Supported Accommodation  | Key System             | 15.0           |
| Resources                                 | Transactional and Customer Services      | Welfare Rights  | Assurance              | 15.0           |
| Resources                                 | Transactional and Customer Services      | Council Tax - Overarching   | Key System             | 1.0            |
| Resources                                 | Transactional and Customer Services      | Council Tax - Recovery  | Key System             | 12.0           |
| Resources                                 | Transactional and Customer Services      | Council Tax - QA and Appeals  | Key System             | 12.0           |
| Resources                                 | Transactional and Customer Services      | Cash Management   | Key System             | 15.0           |
| Resources                                 | Transactional and Customer Services      | Debtors   | Key System             | 20.0           |
| Resources                                 | Transactional and Customer Services      | Financial Deputies  | Assurance              | 15.0           |
| Resources                                 | Transactional and Customer Services      | BACS Submissions  | Assurance              | 10.0           |
| Resources                                 | Transactional and Customer Services      | Customer Services process review                                      | Advice and Consultancy | 5.0            |
| Resources                                 | Transactional and Customer Services      | Household Support Fund  | Advice and Consultancy | 5.0            |
| Resources                                 | All Services                             | Additional Audit Support  | Advice and Consultancy | 10.0           |
| <b>TOTAL ESTIMATED DAYS FOR RESOURCES</b> |  |   |                        | <b>453.0</b>   |