

ASSURANCE LEVELS AND RECOMMENDATIONS 2023 / 2024

Audit Activity	Description
ANNUAL GOVERNANCE AND ASSURANCE	
Annual Audit Plan & Strategy	Completed - To produce the IA plan for 2024-25 a discussion report was presented to Audit Committee on emerging themes and planning approach on 29 January 2024. The Plan, Strategy, Code of Ethics and Charter were presented to Audit Committee on 18 March 2024.
Mid-Year Audit Progress Report	Completed - Annual Audit Progress Report 2023 /2024 presented to Audit Committee on 27 November 2023.
Annual Audit Opinion	Completed Annual Opinion 2022 / 2023 presented to Audit Committee on 24 July 2023. Annual Opinion 2023 / 2024 presented to Audit Committee on 22 July 2024.
Annual Governance Statement	Completed 2022 / 23 AGS drafted by Internal Audit in revised format. Circulated to Corporate Leadership Team for challenge / updates and referred to Audit Committee on 24 July 2023. Corporate Leadership Team took responsibility for any further amendments prior to finalisation of Statement of Accounts. 2022 / 2023 AGS Progress report. (IA review of progress against significant actions. Report to CLT and then Audit Committee 29 January 2024). 2023 / 24 AGS - Preparation of Directors Self-Assessment Survey (e-Forms) as part of year end analysis / assurance requirements.
Annual Investigations Report	Completed Annual Report 2022 / 2023 presented to Audit Committee on 24 July 2023. Annual Report 2023 / 2024 presented to Audit Committee on 22 July 2024.
Internal Audit Effectiveness	On-going - Monitoring, review and update against the PSIAS standards and associated action plan.
Audit Committee Support	On-going - This includes a review of Audit Committee effectiveness, update of the Audit Committee Handbook, provision of training and attendance at meetings.

Audit Activity	Description
CORPORATE GOVERNANCE	
Information Governance Board	<p>Ongoing</p> <p>Whilst board meetings have stalled during 2023 / 24 due to management changes it is envisaged that these will recommence resulting in emerging issues being discussed and challenged.</p>
Risk Management Board	<p>Ongoing</p> <p>Chief Internal Auditor is a member of the Risk Management Board which is chaired by the Risk Manager (previously by Executive Director of Corporate Services and s.151 Officer). Overview of strategic and operational risks and development of risk framework to establish level of maturity and assurance.</p>
Corporate Governance and Assurance Framework	<p>Ongoing</p> <p>An overarching review of the organisations assurance framework was undertaken to support the Annual Audit Opinion and was presented at Audit Committee on 24 July 2023. Review work has continued throughout the year to develop further and to ensure current as appropriate.</p> <p>A working group incorporating the chief internal auditor has commenced a review of the Local Code of Governance</p>
National Fraud Initiative	<p>In Progress</p> <p>Audit work has continued in relation to the 2023 data matches which include reviews such as blue badges, concessionary fares, benefits and council tax, right to work and payments. Work is predominantly complete but activity is still monitored as a result of information requests from other NFI participant authorities. For outcomes of the NFI process please refer to the annual investigations report.</p>
Anti-Fraud Policies	<p>Complete</p> <p>Counter Fraud Policies are refreshed on regular basis. Fraud Policies reviewed in year and remaining as current, with no new legislative changes. These covered:</p> <ul style="list-style-type: none"> • Money Laundering • Sanction and Prosecution Policy (Council Tax) • Sanction and Prosecution Policy (Blue Badges / Permit Permits) • Fraud and Corruption Statement
Compliance / Probity / Fraud activities	<p>Complete</p> <p>An assessment of Fraud Risks was undertaken during the year and is included within the Annual Fraud report.</p>

Audit Activity	Department	Assurance Level	Description
CERTIFICATION			
Integrated Transport Grant	P&E	Certified	A DfT scheme via the CPCA to help local authorities cut carbon emissions and create local growth.
Highways Maintenance	P&E	Certified	A DfT grant via the CPCA. This grant is used by local authorities for small transport improvement schemes costing less than £5 million and also for planning and managing the road networks
Pothole Action Fund	P&E	Certified	A capital funded DFT grant via the CPCA to support pothole repairs.
CPCA - Funded Schemes	P&E	Certified	A management request for quarterly transport claim documentation to be reviewed by internal audit prior to CPCA submission. 4 claims have been completed.
Homelessness Prevention Grant	Protect and Vaccinate Grant	Certified	Funding received from MHC&LG in relation to supporting the implementation of the Homelessness Reduction Act.
Rough Sleeper Initiative	CPCA - Transport	Certified	Funding received from the DLUHC in relation to rough sleeper initiative funded services to support the implementation of the Homelessness Reduction GrantAct.
Household Support Fund	ACE/PEC	Certified	Certified (2022/23) and (2023/24) Funding to support households, particularly those with children or pensioners, to meet essential living costs. A management request to provide assurance prior to sign off. The final Quarter relating to 2022/23 has been concluded along with 2023/24 completed.
Disabled Facilities	ACE	Certified	Non-ring-fenced capital funding towards Disabled Facilities grants that PCC can award to disabled clients for housing alterations.
Supporting Families	ACE	Certified	Payments by results scheme to support families meeting certain criteria. DLUHC requirement to audit 10% of the claims for every submission and to review the council's Outcomes Plan, which documents how PCC will apply the scheme. 16 claims have been reviewed this year.
Mayor's Charities Fund	L&G	Certified	Annual audit to verify accuracy and completeness of the accounts, as well as compliance with Charity Commission requirements.

Audit Activity	Department	Audit Type	Assurance Level	Recommendations Made					Description
				Critical	High	Med	Low	Total	
FINANCIAL SYSTEMS									
Council Tax	CS	Risk based	Reasonable	0	0	1	2	3	In Draft A review of controls in place over the collection, enforcement, refund and write-off of Council Tax.
HR Payroll Overpayment	CS	Consultancy	Reasonable	0	0	2	1	3	Complete A review of a complaint resulting from a payroll overpayment.
Payroll	CS	Risk based							On Hold Full system review. Audit activities were put on hold mid review due to the business focus on the ERP Payroll migration project. Work undertaken to date included: starters, establishments, payrun timetables, management reports and KPI's where no significant concerns have been identified.
NNDR	CS	Consultancy	N/A	0	0	0	0	0	Complete Internal audit input to support a legal claim.
NNDR (FOI)	CS	Consultancy	N/A	n/a	n/a	n/a	n/a	n/a	Complete Internal input regarding information required for a freedom of information request.

Audit Activity	Department	Audit Type	Assurance Level	Recommendations Made					Comments
				Critical	High	Med	Low	Total	
PROCUREMENT & CONTRACTS									
Supplier Verification	CS	Consultancy	N/A	0	0	0	0	0	Complete Internal Audit provided consultancy advice on revised procedures for changes to supplier accounts, following a fraud. The scope was extended to look at the whole supplier set up procedure.
New! Purchasing Cards	CS	Risk Based		0	4	1	1	6	In Draft The scope of the audit was to review the adequacy of the general controls in relation to the use of purchasing cards including policies, use, management controls and system data.
Highways Maintenance	PCE	Risk based	Reasonable	0	0	1	1	2	In Draft A contract monitoring review of Milestone following contract extension.

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PROJECTS									
Integrated Transport System	ACE	Consultancy	Substantial	0	0	0	0	0	Complete A project to implement a new system managing home-to-school and adult's transport. A review of controls covering supplier payments, DBS checks, data security and route planning.
Payroll and HR Integration Project New!	CS	Risk based							In Progress Internal audit involvement in the project implementation of the new system. Activities to include consultancy advice and UAT, where go live has a target date of 01/07/24.
INFORMATION TECHNOLOGY									
Eye Primary School – IT Breach	ACE	Consultancy	n/a	n/a	n/a	n/a	n/a	n/a	Complete Procedural advice provided as a result of an IT data breach.

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OTHER									
Business Continuity	CS	Risk based	Reasonable	0	0	0	0	0	Complete A follow up review of the previous report relating to business continuity processes and plans. Good progress has been made with 3 original recommendations remaining as work in progress and no further recommendations required..
City College	PCE	Investigation		0	13	7	4	24	In Draft A review was initially planned to focus on the governance arrangements in place and that responsibilities are being operated in line with the arms length agreement incorporating any issues and actions identified from the Cipfa review. The scope was subsequently extended to become a governance review incorporating more detailed audit activity around specific operational activities arising from an internal investigation. An independent investigator was appointed to review specific HR aspects of the investigation whilst being supported by internal audit. A report was produced by independent investigator for management which is being reviewed in conjunction with the internal audit report. Whilst the contents of the audit report is not anticipated to change it is not possible to finalise until all the investigation processes have concluded.
Peterborough Limited – Out Sourced to RSM	PCE	Consultancy Review		0	10	0	0	10	In Draft A business review was commissioned to supersede the two audits previous in the audit plan due to a change in business priority. The scope included a strategic review of contractual arrangements along with financial and operational performance.

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OTHER									
Care and Repair	ACE	Risk Based	Reasonable	0	0	2	0	2	Complete A review of the contract framework and management arrangements
Mayor's Charities - Governance	L&G	Compliance	Limited	0	4	11	0	15	Complete Report detailing observations from the annual audit of accounts and the follow-up of previous audit looking at the governance of this charity.
Car Leasing Scheme Policy Review	CS	Consultancy		0	3	5	3	11	In Draft A review of the schemes legal framework and operational processes.
Climate Change	PEC	Risk Based	Limited	0	7	3	1	11	Complete A review of the processes in place to support the Council achieving its net carbon commitments to be a net zero carbon organisation.
Health and Safety	CS	Follow Up							In Progress A follow up to an external report produced in 2023. Work continues in conjunction with the insurance team, property services and Health and Safety in implementing a compliance action log.
Financial Operating Framework	CS	Consultancy	n/a	n/a	n/a	n/a	n/a	n/a	Complete Information and advice provided to support the revision and production of the FOF which included areas such as Budget Holders, Financial Rules, Financial Approvals, Manual Authorisations.
Childrens Services – Agency Staff	ACE	Consultancy	Reasonable	0	0	0	0	0	Complete Verification checks in relation to the recruitment of staff through agencies.

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				Critical	High	Med	Low	Total		
OTHER										
Email Review	L&G	Compliance								Complete A review of email arrangements as part of an information governance exercise.
Data Breach	CS	Consultancy								In Progress A review of information retained and recorded in relation to agency staff.
Duplicate Employment Review	ACE	Investigation								In Progress A joint review with Suffolk County Council regarding an agency social worker employed by both organisations. PCC have provided documentation to Suffolk CC who are acting as the lead investigator.
Schools Audit Programme Review	ACE	Risk Based	n/a	n/a	n/a	n/a	n/a	n/a	n/a	Complete A review of the schools audit programme and a selection of schools self assessment submissions to identify any thematic risks and future school review requirements.
Declaration of Interests	LG	Risk Based								In Progress A review of the process for ensuring that registers are complete, accurate and up to date for directors, members and staff.

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