

Internal Audit Plan 2023/2024

July 2023 Version 1.1



Appendix A

Table of contents

Introduction.....3

Your internal Audit Team4

Conformance with internal audit Standards.....4

Conflicts of Interest4

Developing the internal audit plan5

Internal Audit Plan 2023/20246

Audit Sponsor Information8

Introduction

The Role of Internal Audit

The role of internal audit is that of 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.'

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisation's objectives.

The aim of internal audit's work programme is to provide independent and objective assurance to management, in relation to the business activities, systems and/or processes under review that:

- the framework of internal control, risk management and governance is appropriate and operating effectively; and

- risk to the achievement of the Council's objectives is identified, assessed, and managed to a defined acceptable level.

The internal audit plan provides the mechanism through which the Head of Internal Audit can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control, and governance arrangements.

Internal audit focus should be proportionate and appropriately aligned. The plan will remain fluid and subject to on-going review and amendment, in consultation with the relevant audit sponsors, to ensure it continues to reflect the needs of the Council. Amendments to the plan will be identified through continued contact and liaison with those responsible for the governance of the Council.

Your Internal Audit Team

Your internal audit service is led by Claire Goodenough, supported by Sara Jackson, Matt Waller, and Stacey Richardson as Audit Managers. The team is separated into delivery strands covering LCC, schools and academies and with five external clients. The LCC and schools team comprises of Sara Jackson, four principal auditors and is supported by several audit seniors and one officer. There is currently one vacancy at principal level and two at senior. Audit resource has been removed from client delivery to focus on the LCC delivery and our statutory obligations.

Conformance with Internal Auditing Standards

The internal audit team is designed to conform to Public Sector Internal Audit Standards (PSIAS). Under the PSIAS there is a requirement for audit services to have an external quality assessment every five years. In February 2022, the CIPFA were commissioned to complete an external quality assessment of the Internal Audit Team at Lincolnshire County Council (Assurance Lincolnshire) against the PSIAS, Local Government Application Note and the International Professional Practice Framework.

In their consideration of the evidence presented, the external assessment team concluded:

“Assurance Lincolnshire partnership’s self-assessment is accurate and as such we conclude that they FULLY CONFORM to the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note.”

Conflicts of Interest

The internal audit team are not aware of any relationships that may affect the independence and objectivity of the team which are required to be disclosed under internal auditing standards. “

Corporate Plan

The Corporate Plan for Lincolnshire County Council sets out four key ambitions for what they want to achieve for residents and communities.

These ambitions are:

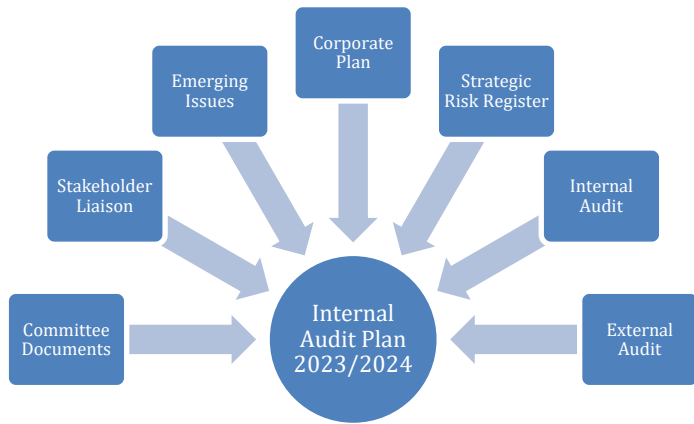
- support high aspirations;
- enable everyone to enjoy life to the full;
- create thriving environments; and
- provide good value council services.

The corporate plan acts as a framework for the Council to operate in a way that means they are clear on their ambitions.

The ambitions are underpinned by a range of projects they will achieve to secure their performance. The success framework is supported by key performance indicators to demonstrate performance of services and key projects in Lincolnshire.

Developing the Internal Audit Plan 2023/2024

Internal audit used various sources of information and data to inform the development of the internal audit plan.



In determining the areas of work covered by the internal Audit team, various sources of information (figure 1) and discussion have taken place. These have involved the following groups:

- Executive Leadership Team
- Assistant Directors
- Other Key Stakeholders
- Governance Group.

Figure 1

In accordance with the Public Sector Internal Audit Standards there is a requirement that internal audit establish a risk-based audit plan to determine the resourcing of the internal audit service, consistent with the organisation's goals.

To ensure internal audit focus remains timely and relevant to the changing needs and requirements of the organisation, the audit team has moved to a two-stage planning process. This report contains proposed internal audit coverage during quarters one and two with indicative coverage included for quarters three and four. Any amendments to the indicative delivery will be shared with the committee and senior management because of the risk-based approach.

The Council are reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisation. Internal audit will continue to work closely with other assurance providers to ensure that duplication is minimised, and a suitable breadth of assurance is obtained.

Internal Audit Plan 2023/24

Audit Review	Audit Sponsor	Potential Scope	Risk Link	Link to Corporate Plan	Proposed Timing
Green Master Plan	Executive Director Place	Governance, reporting, oversight and resource allocation around base data, the carbon master plan, use and availability of resources, communications, ownership, profile and priority.		Create thriving environments	Q1
Supporting Family Grants 1	Executive Director Resources	Assurance over figures provided to the Department of Levelling Up, Housing and Communities (DLUHC) relating to the Supported Families grant claims covering accuracy, eligibility, evidence and validity.			Q1
Home School Transport	Executive Director Place	Assurance over delivery of service against policy and assessment of student needs against procedure.	Inflation	Enable everyone to enjoy life to the full	Q2
Emergency Planning/Business Continuity	Executive Director Adult Care and Wellbeing	Scrutiny and adequacy of departmental plans, wider understanding of business continuity from departmental perspective.	Resilience		Q2/3
Supporting Family Grants 2	Executive Director Resources	Assurance over figures provided to the Department of Levelling Up, Housing and Communities (DLUHC) relating to the Supported Families grant claims covering accuracy, eligibility, evidence and validity.			Q2/3

Audit Review	Audit Sponsor	Potential Scope	Risk Link	Link to Corporate Plan	Proposed Timing
Contract & Commissioning	Executive Director Resources	Assurance over the alignment of the procurement framework with the commercial strategy. Utilisation of the contract register in the oversight and management of value for money, efficiency and economies of scale.		Providing good value council services	Q3
Business World	Executive Director Resources	Overview of key internal controls covering payroll, HR administration, external behaviours and training application.	Key Controls	Providing good value council services	Q3-Q4
Supporting Family Grants 3	Executive Director Resources	Assurance over figures provided to the Department of Levelling Up, Housing and Communities (DLUHC) relating to the Supported Families grant claims covering accuracy, eligibility, evidence and validity.			Q3/4
Social Work Assessment	Executive Director Adult Care and Wellbeing	Assurance over the care assessments procedures and processes and the use of charity and voluntary sectors to support with dependency.	Safeguarding Adults	Enable everyone to enjoy life to the full	Q3
Sickness Absence Management	Executive Director Resources	Assurance over the application of sickness absence policy for the management, reporting and delivery across a sample of directorates and services.		Providing good value council services	Q3
Coroner Services	Executive Director Adult Care and Wellbeing	Utilising of additional financial investment to improve systems and processes to improve efficiency		Providing good value council services	Q4

Audit Review	Audit Sponsor	Potential Scope	Risk Link	Link to Corporate Plan	Proposed Timing
Contingency	TBD	Supportive and proactive work required by audit sponsors from priority changes and risk arising in the year 2023/24			Q3/4
Follow Up and Evidence Call Work	TBD	Responding to limited and no assurance work delivered to ensure progress and satisfactory action implementation.		Providing good value council services	Q3/4

Audit Sponsors

Chief Executive
Debbie Barnes

Deputy Chief Executive
Andrew Crookham

Executive Director Place
Andy Gutherson

Executive Director of Children's Services
Heather Sandy

Executive Director of Adult Care and Community Wellbeing
Glen Garrod

Director of Public Health
Derek Ward

Executive Director of Resources
Andrew Crookham