

**APPENDIX A**

**BRACKNELL FOREST COUNCIL**  
**INTERNAL AUDIT PLAN 2023/24**

## Introduction

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 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 Audit and Risk Management 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 Executive Directors and Audit Sponsors, to ensure it continues to reflect the needs of the Council. Amendments to the plan will be discussed and agreed with the S151 officer.

## The Internal Audit Team

The internal audit service is led by Sally Hendrick, Head of Audit and Risk Management supported by Michele Woodhatch, Internal Audit Contract Manager. There have been significant resource pressures within the service in the last 2 years due to the transition from an outsourced to an in-house delivery model and subsequent issues with recruiting. To address this and as advised by CIPFA during their external assessment, two internal audit apprentices have been recruited. The overall structure of the team is currently being reviewed to ensure the service can deliver management assurance needs and can recruit and retain staff with necessary skills and expertise. In the meantime an agency senior audit has been supporting the in-house team. Delivery of audits is through a hybrid of in-house resource and outsourcing of some general audit work to Wokingham Council internal

audit team and IT audit work to specialist auditors. In addition, counter fraud support is provided by Reading Borough Council Corporate Investigation Team.

### Conformance with internal auditing standards

The internal audit service is designed to conform to the 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 March 2022, CIPFA carried out an external assessment against the PSIAS, Local Government Application Note and the International Professional Practices Framework. In considering all sources of evidence the external assessor concluded:

**It is our opinion that Bracknell Forest Council's Internal Audit Service'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

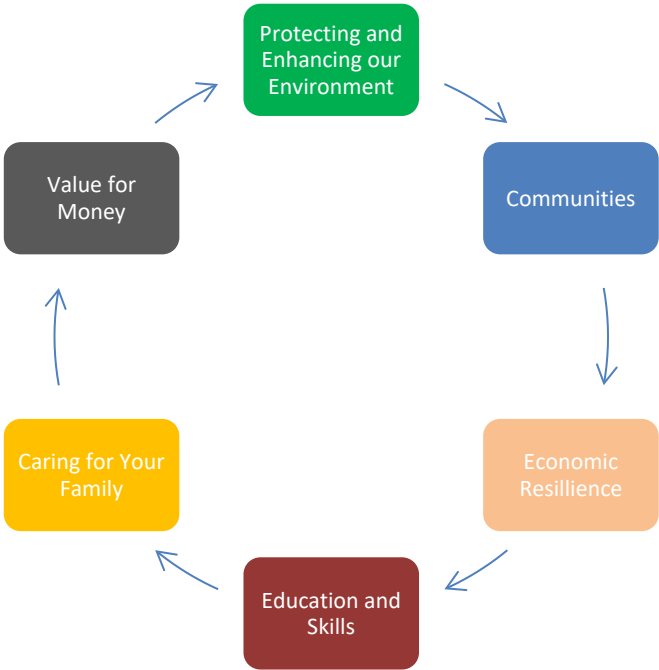
We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards.

### The Council Plan

The Public Sector Internal Audit standards state 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"*

The organisation's current goals are set out in the Council Plan 2019 -2023 which was developed to address the financial challenges facing the Council and deliver the commitments made in the 2019 election manifesto and will be superseded in the next few months by a new Council Plan. In the meantime the 2023/24 Internal Audit Plan has been developed to link to the organisation's current goals as set out in the strategic themes in the Council Plan 2019-2023 as set out below and the plan will be reviewed and amended as required to align with objectives in the new Council Plan:



**Council Risk**

The Council has a clear framework and approach to risk management. The Strategic Risk Register is currently being revisited by the Corporate Management Team (CMT) to ensure that it accurately reflects the risks to strategic objectives and focuses on uncertainties rather existing issues. In the meantime the risks in the existing risk register as set out below have been used to inform development of the audit plan for 2023/24. We will monitor the Strategic Risk register closely over the course of the year to ensure our plan remains agile to the rapidly changing landscape and is focusing on key risks identified by CMT.

REF.	STRATEGIC RISK
Risk 1	Finance
Risk 2	Staffing Pressure
Risk 3	Special Education Needs
Risk 4	Adult Social Care Supply and Demand
Risk 5	Safeguarding
Risk 6	IT Strategy and Infrastructure
Risk 7	Cyber
Risk 8	Information Security
Risk 9	Business Control
Risk 10	Internal Control

Risk 11	Children Social Care Supply and Demand
Risk 12	Refugees
Risk 13	Climate Change
Risk 14	Local Economy

### Developing the internal audit plan 2023/24

We have used various sources of information and discussed priorities for internal audit with the following groups:

- Corporate Management Team
- Executive Directors
- Assistant Directors
- Senior Management Teams

Based on these conversations with key stakeholders, review of key corporate documents and our understanding of the organisation the Head of Audit and Risk Management has developed an annual audit plan for the coming year.

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. We will however continue to monitor closely the of other assurance providers to ensure that duplication is minimised and a suitable breadth of assurance is obtained



**2023/24 INTERNAL AUDIT PLAN**

AUDIT	DAYS BY QUARTER				TOTAL DAYS	TOTAL DAYS DELIVERED	TOTAL DAYS PER PLAN	TOTAL DAYS PER PLAN
	Q1	Q2	Q3	Q4	23/24	22/23	22/23	21/22
1.GOVERNANCE	8	19	3	8	38	57	122	115
2.COUNCIL WIDE AUDITS	48	30	22	10	110	81	102	64
3. DELIVERY INCLUDING IT AUDIT	35	0	5	12	52	54	71	90
4.RESOURCES	0	0	42	0	42	57	50	77
5.PLACE, PLANNING, AND REGENERATION	0	5	18	0	23	32	50	43
6.PEOPLE	42	29	17	69	157	107	167	155
7.SCHOOLS	20	0	24	0	44	47	34	62
<b>TOTAL</b>	<b>153</b>	<b>83</b>	<b>131</b>	<b>99</b>	<b>466</b>	<b>435</b>	<b>596</b>	<b>606</b>

**DETAILED BREAKDOWN**

AUDIT	Days	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Sponsor	Priority	Strategic Risk	Strategic Theme (s)
<b>GOVERNANCE</b> Data indicators follow up review	5	0	0	0	5	Assistant Director; Executive's Office	High	1-13	Value for Money
Security camera follow up	5	5	0	0	0	Executive Director:Delivery	High	1-13	Value for Money
SARS	12	0	12	0	0	Executive Director:Delivery	High	6, 7 & 8	Value for Money
<b>Grant Certifications</b> Bus Service Operator	1	0	1	0	0	Director of Place, Planning and Regeneration	Essential	1	Value for Money
Integrated Transport Block Allocation	3	0	3	0	0	Director of Place, Planning and Regeneration	Essential	1	Value for Money
Troubled Families	12	3	3	3	3	Executive Director:People	Essential	1 & 5	Caring for Your Family
<b>COUNCIL WIDE</b> Debt management	12	0	0	12	0	Executive Director: Resources	High	1	Value for Money

AUDIT	Days	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Sponsor	Priority	Strategic Risk	Strategic Theme (s)
Budget monitoring in service areas	20	20	0	0	0	Executive Director: Resources	Very high	1	Value for Money
Procurement	20	20	0	0	0	Executive Director: Resources	High	1	Value for Money
Absence management	20	0	20	0	0	Executive Director: Resources	High	2	Value for Money
Amazon account	8	8	0	0	0	Executive Director: Resources	High	1	Value for Money
Audit Contingency	30	0	10	10	10	Executive Director: Resources	Medium	1	Value for Money
<b>DELIVERY</b> Public Protection Partnership follow up review	5	5	0	0	0	Executive Director: Delivery	High	1	Value for Money
Home to School Transport	10	10	0	0	0	Executive Director: Delivery	Very High	1	Value for Money
Gap analysis to determine IT audit strategy	20	20	0	0	0	Executive Director: Delivery	High	1, 6, 7 & 8	Value for Money
Business Continuity follow up review	5	0	0	5	0	Executive Director: Delivery	High	6, 7 & 8	Value for Money
Disaster Recovery Procedures	12	0	0	0	12	Executive Director: Delivery	Very high	6, 7 & 8	Value for Money
<b>PLACE PLANNING AND REGENERATION</b> Tree services	8	0	0	8	0	Executive Director: Place, Planning and Regeneration	High	1	Protecting and Enhancing our Environment
Highways reactive maintenance	10	0	0	10	0	Executive Director: Place, Planning and Regeneration	High	1	Value for Money
Public health – utilisation of funding	5	0	5	0	0	Executive Director: Place, Planning and Regeneration	Very high	1	Value for Money
<b>RESOURCES</b> Supplier payments	10	0	0	10	0	Executive Director: Resources	High	1	Value for Money
Establishment costs	12	0	0	12	0	Executive Director: Resources	High	1 & 2	Value for Money
Council tax and business rates	20	0	0	20	0	Executive Director: Resources	Very High	1	Value for Money

AUDIT	Days	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Sponsor	Priority	Strategic Risk	Strategic Theme (s)
<b>PEOPLE</b> Assurance framework	10	10	0	0	0	Executive Director:People	High	3,4,5 &11	Caring for Your Family
Support for TMC and CQC inspections	10	0	0	0	10	Executive Director:People	Medium	3,4,5 &11	Caring for Your Family
Child Protection Conferences or Independent Review Officer arrangements	7	0	0	0	7	Executive Director:People	Medium	5 &11	Caring for Your Family
Domiciliary care	10	10	0	0	0	Executive Director:People	Very high	1& 4	Caring for Your Family
Intermediate Care- capacity, flow and efficacy	10	0	0	0	10	Executive Director:People	Medium	1& 4	Caring for Your Family
Blue badges- new processes	7	0	0	0	7	Executive Director:People	Medium	1& 4	Caring for Your Family
Drug and Alcohol Team- following change in head of service	7	0	0	0	7	Executive Director:People	Medium	1& 4	Caring for Your Family
Supervision follow up	5	0	5	0	0	Executive Director:People	High	5 & 11	Caring for Your Family
SEND follow up	5	0	5	0	0	Executive Director:People	High	3	Caring for Your Family
Parenting assessments follow up	7	0	7	0	0	Executive Director:People	High	5 & 11	Caring for Your Family
Larchwood	12	12	0	0	0	Executive Director:People	Very high	1,5 &11	Caring for Your Family
Permanency planning follow up	7	0	0	7	0	Executive Director:People	High	5 &11	Caring for Your Family
Braccan Walk	7	0	7	0	0	Executive Director:People	High	1,5 &11	Communities
Family Hubs	8	0	0	0	8	Executive Director:People	Medium	1,5 &11	Communities
Homelessness	10	10	0	0	0	Executive Director:People	High	1	Communities
Disabled facilities grants follow up	5	0	5	0	0	Executive Director:People	High	1	Communities
Local Welfare Scheme	5	0	0	5	0	Executive Director:People	Medium	1	Communities



AUDIT	Days	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Sponsor	Priority	Strategic Risk	Strategic Theme (s)
Housing benefit follow up	5	0	0	5	0	Executive Director:People	High	1	Communities
Identification of school places for children with an EHCP	10	0	0	0	10	Executive Director:People	Medium	3	Education and Skills
School places planning	10	0	0	0	10	Executive Director:People	Medium	3	Education and Skills
<b>SCHOOL AUDITS</b>	5	5	0	0	0	Executive Director:People	Very high	1,2 & 5	Education and Skills
School D									
School R	5	5	0	0	0	Executive Director:People	Very high	1,2 & 5	Education and Skills
School E	5	5	0	0	0	Executive Director:People	Very high	1,2 & 5	Education and Skills
School V	5	5	0	0	0	Executive Director:People	Very high	1,2 & 5	Education and Skills
School M -desk top follow up	2	0	0	2	0	Executive Director:People	High	1,2 & 5	Education and Skills
School I -desk top follow up	2	0	0	2	0	Executive Director:People	High	1,2 & 5	Education and Skills
Audit following self assessments due- Schools G, K, V, W, X and Y	20	0	0	20	0	Executive Director:People	High	1,2 & 5	Education and Skills
<b>TOTAL</b>	<b>466</b>	<b>153</b>	<b>83</b>	<b>131</b>	<b>99</b>				

## MEDIUM PRIORITY AUDITS

The Audit Plan includes the following 9 audits considered to be only medium priority. Audit resources will in the first instance be directed to very high and high priority resources and the breakdown of medium priority audits as below will be reviewed quarterly to identify capacity available to undertake these reviews.

AUDIT	Days	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Sponsor	Priority	Strategic Risk	Strategic Theme (s)
<b>PEOPLE</b> Support for TMC and CQC inspections	10	0	0	0	10	Executive Director:People	Medium	3,4,5 &11	Caring for Your Family
Child Protection Conferences or Independent Review Officer arrangements	7	0	0	0	7	Executive Director:People	Medium	3,4,5 &11	Caring for Your Family
Intermediate Care- capacity, flow and efficacy	10	0	0	0	10	Executive Director:People	Medium	1& 4	Caring for Your Family
Blue badges- new processes	7	0	0	0	7	Executive Director:People	Medium	1& 4	Caring for Your Family
Drug and Alcohol Team- following change in head of service	7	0	0	0	7	Executive Director:People	Medium	1& 4	Caring for Your Family
Family Hubs	8	0	0	0	8	Executive Director:People	Medium	1,5 &11	Communities
Local Welfare Scheme	5	0	0	5	0	Executive Director:People	Medium	1	Communities
Identification of school places for children with an EHCP	10	0	0	0	10	Executive Director:People	Medium	3	Education and Skills
School places planning	10	0	0	0	10	Executive Director:People	Medium	3	Education and Skills
<b>TOTAL</b>	<b>74</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>69</b>				