

**WIRRAL INTERNAL AUDIT SERVICE**

**INTERNAL AUDIT PLAN**

**2022 - 2023**

## Section One

### INTRODUCTION

- 1.1 This document summarises the results of Internal Audit's planning work. It sets out details of the:
- Responsibilities and scope of internal audit
  - Resourcing and delivery of the Council's internal audit service
  - Arrangements for reporting internal audit work
  - Proposed programme of work areas for 2022/23 (the Audit Plan).
- 1.2 The Audit Plan for 2022/23 has been prepared in accordance with the requirements of the Public Sector Internal Audit Standards (PSIAS). The PSIAS represent mandatory best practice for all internal audit service providers in the public sector.
- 1.3 The Council has adopted the PSIAS definition of internal auditing:

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.

- 1.4 In accordance with PSIAS, the mission of internal audit is to:
- Enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.
- 1.5 The work of internal audit is a key element in delivering the Council's strategic priority of corporate effectiveness and business efficiency, but also supports the Council in achieving all the aims and objectives set out in the Wirral Plan.
- 1.6 The PSIAS require that the internal audit service is delivered and developed in accordance with the Internal Audit Charter. The Council has formally agreed provisions relating to internal audit as detailed in the Financial Procedure Rules of the Council's Constitution in accordance with the Internal Audit Charter.

## Section Two

### INTERNAL AUDIT – RESPONSIBILITIES AND SCOPE

#### 2.1 *Responsibilities of internal audit*

The internal audit function is responsible for:

- Reviewing and assisting with developing the Council's governance processes. Specifically, this includes:
  - Promoting appropriate ethics and values within the Council
  - Supporting effective organisational performance management and accountability
  - Communicating risk and control information to appropriate areas of the organisation
  - Coordinating the activities of, and communicating information among, Audit and Risk Management Committee, external audit, internal audit and management
- Evaluating the effectiveness of the Council's risk management processes and contributing to their improvement
- Assisting in the maintenance and development of an effective control environment by providing robust independent assurance over its operation.

#### 2.2 *Responsibilities of management*

The establishment and maintenance of adequate control systems is the responsibility of management. Recommendations made by internal audit can reduce risk and improve systems of control. However, the implementation of audit recommendations cannot eliminate risk entirely.

### 2.3 *Responsibilities of the Audit and Risk Management Committee*

In regard to internal audit, the Audit and Risk Management Committee is responsible for:

- Approving, but not directing, internal audit's strategy, plan and monitoring performance
- Reviewing summary internal audit reports and the main issues arising, and seeking assurance that action has been taken where necessary
- Receiving and considering the Chief Internal Auditors annual report.

### 2.4 *Responsibilities for fraud prevention and detection*

The primary responsibility for the prevention and detection of fraud rests with management. Management's responsibilities include creating an environment where fraud is not tolerated, identifying fraud risks, and taking appropriate actions to ensure that controls are in place to prevent and detect fraud.

It is not the role or responsibility of internal audit to detect fraud. However, internal audit will evaluate the potential for the occurrence of fraud in each assignment and how the Council manages the risk of fraud.

### 2.5 *Scope of internal audit activities*

The scope of internal audit work includes:

- The entire control environment of the Council, comprising financial and non-financial systems.
- Reviewing controls that protect the interests of the Council in its dealings with partnerships in which the Council has an involvement.

Internal audit may also provide assurance services to parties outside the Council as appropriate and with the agreement of the Council.

## Section Three

### RESOURCING & DELIVERY OF INTERNAL AUDIT

#### 3.1 *Resource requirements*

The level of resource required to deliver an effective internal audit service to the Council has been assessed based on the need to provide adequate audit coverage of the Council's:

- Key financial systems
- Risk management and governance arrangements
- Front line services
- Support services
- Merseyside Pension Fund Administering Authority activities
- Procurement and contract management activity
- Information management arrangements
- Anti-fraud and corruption arrangements
- Schools including contracted Academy work

Account has also been taken of the need to be able to resource:

- Unplanned work which may arise during the year
- Follow up work to provide assurance that previously agreed recommendations are implemented
- Provision of advice and consultancy to internal customers

### 3.2 *Delivery of the internal audit service*

The 2022/23 Internal Audit Plan will be delivered by a highly experienced and suitably qualified in-house team of 10 FTE auditors led by the Chief Internal Auditor. The level of available internal audit resource is considered sufficient to deliver a robust annual internal audit opinion to the Audit and Risk Management Committee.

As in recent years, where opportunity arises, the internal audit team will also collaborate with internal audit colleagues from other local authorities in regard to the approach and delivery of particular audit assignments.

### 3.3 *Independence and objectivity*

The internal audit team is managed by the Chief Internal Auditor reporting directly to the Director of Resources, the Council's statutory Section 151 Officer and with direct unfettered access to the Chief Executive Officer and Chair of the Audit and Risk Management Committee. These arrangements are designed to prevent any potential impairment to independence and objectivity in regard to the provision of an effective internal audit.

### 3.4 *Approach to placing reliance on other sources of assurance*

When planning specific audit assignments, other sources of assurance may be taken into consideration in order to ensure the best use of the audit resource. Any work that is necessary in order to place reliance on other sources of assurance will be determined as required for each assignment.

### 3.5 *Assurance services to other organisations*

Wirral Internal Audit Services provide assurance work to a number of external organisations via agreed SLAs. Time has been included within the audit plan for 2022/23 to accommodate income generating work of this nature during the year, as detailed below:

<b>External Assurance - Traded Provision</b>
Wirral Growth Company
Academy Schools
Merseyside Pension Fund

## Section Four

### INTERNAL AUDIT REPORTING ARRANGEMENTS

#### 4.1 *Distribution of internal audit reports*

At the conclusion of each audit assignment, a draft report and action plan is discussed with the manager responsible for the area which has been audited. A final report containing management responses to any issues identified is subsequently distributed to:

- The relevant Senior Managers for the area reviewed,
- The Directors responsible for the area reviewed,
- The Council's external auditor, Senior Leadership Team and ARMC in summary activity report format.

Within six months of the conclusion of individual audit assignments and presentation of audit reports a follow up audit is undertaken to evaluate progress made by managers to implement agreed recommendations and areas for action. The outcomes from the follow up work undertaken are reported to responsible managers and any areas of insufficient progress or outstanding action are escalated to senior management and Members of the Audit and Risk Management Committee.

#### 4.2 *Overall assurance opinion*

In each audit report, an overall opinion on the organisational risk presented is provided for the area audited. The opinion is based on the information obtained in the course of the audit and represents an assessment of the effectiveness of the risk management, control and governance processes in the area audited.

Organisational Risk Rating	Explanation
<b>Major</b>	This opinion indicates that the likelihood/impact of the risks identified during the review, should they materialise, would leave the Council open to major risk of a fundamental or material nature. This opinion suggests that there are some potentially serious weaknesses in the design and/or operation of the control environment that may have a significant impact on the achievement of systems and or corporate objectives if not addressed.

<b>Moderate</b>	This opinion indicates that the likelihood/impact of the risks identified during the review, should they materialise would leave the Council open to moderate risk of a fundamental or material nature. This opinion suggests that there are some weaknesses in the design and/or operation of the control environment that may have varying degrees of impact on the achievement of the systems and/or corporate objectives.
<b>Minor</b>	This opinion indicates that the likelihood/impact of the risks identified during the review, should these materialise, would leave the Council open to minor risk.
<b>Negligible</b>	There were no weaknesses identified during the review

#### 4.3 *Reporting to elected members*

On a regular scheduled basis throughout the year internal audit update/progress reports are presented to the Audit and Risk Management Committee Members summarising the outcomes of internal audit work and any significant matters identified. Such matters may include risk exposures, governance weaknesses, performance improvement opportunities and value for money issues and include those matters escalated to Members for action.

#### 4.4 *Annual Audit Opinion*

An annual report is presented to the Audit and Risk Management Committee which includes the Chief Internal Auditor's overall opinion on the Council's risk management, control and governance processes. This opinion forms one of the sources of assurance in support of the Council's Annual Governance Statement. The opinion is based upon the collective findings from the internal audit work completed during the year.



## Section Five

### INTERNAL AUDIT PLAN - METHODOLOGY

#### 5.1 *Requirements of the Public Sector Internal Audit Standards*

The PSIAS 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'.

#### 5.2 *Development of the Audit Plan*

In developing the Audit Plan, account has been taken of:

- The Council's overall risk management processes including the Corporate Risk Register and departmental/service registers
- Senior management's views on risk in their areas of responsibility
- The results of previous internal audit work
- Other existing sources of assurance, including the work of external audit
- New or emerging risks affecting the Council or local government as a whole
- Known changes to the Council's business, operations, programs, systems, and controls
- The requirement to ensure sufficient and wide-ranging coverage in order to provide a robust annual audit opinion
- Any planned work deferred from the 2021/22 Audit Plan that is still considered a priority

This year the Audit Plan has been developed to identify themed areas for audit attention during 2022/23 as at the date of writing this report and indicates areas that have been earmarked for audit activity in year, at this time. The Audit Plan deliberately does not however identify specific audit assignments, allowing a higher degree of flexibility and dynamism during the year to accommodate risks emerging as a result of the changing landscape and risk profile of the organisation for the duration of the Audit Plan. This approach follows a significant period of change and continuing uncertainty across the sector and reflects current best practice adopted by the relevant professional bodies and peer colleagues.

### 5.3 *Alignment of the Audit Plan to the Council's Corporate Priorities*

The Audit Plan has been prepared in a way that reflects key risks presented to the Council whilst also taking account of corporate priorities. It is acknowledged that the Corporate Risk Register is currently subject to an exercise to ensure that it is aligned to the new Wirral Plan and as such the audit plan will be adjusted in year to reflect any changes made and emerging risks as a result of this work. Some planned review areas clearly contribute to more than one risk or priority. For presentational purposes the review theme areas have been listed in a manner that is considered most closely linked to the relevant directorate.

### 5.4 *Budgeted time allocations*

A budgeted time allocation has been set for each area included in the Audit Plan. It is accepted that the exact resource requirement for each assignment cannot be forecast with certainty at this stage. The plan therefore represents the best estimate of the way in which the Council's internal audit resources will be deployed.

### 5.5 *Timing and prioritisation of audit work*

The intention is to complete audit work in all themed areas identified in the Audit Plan within the year. However, the exact scope, timing and respective prioritisation of work will take account of:

- The need to finalise any work from 2021/22 that remains incomplete at year-end
- The requirement to provide assurance over the Council's key financial systems
- The views of management of the service areas in regard to risks presented and the timing of work
- Any urgent unplanned work arising or changes in the level of audit resources available

### 5.6 *Significant interim changes to planned work*

It is essential that the Audit Plan is kept under constant review during the year to ensure that it remains dynamic and relevant, reflecting the evolving risk profile of the organisation. It will be necessary therefore to constantly make revisions to the Audit Plan in year, in order to respond to changes in priorities or changes in the level of risk presented. These updates will be reported to the Audit and Risk Management Committee at regular intervals during the year.

## Section Six

### SUMMARY INTERNAL AUDIT PLAN

Area of Audit Work	Risk Context	Overview of Assurance
<b>ADULT CARE AND HEALTH</b>		
Social Care – emerging risk areas.	<p>Council in conjunction with NHS partners enables care provision for vulnerable citizens; important to ensure care quality, partnership working and financial aspects are effective.</p> <p>Planning work has identified several risk areas that require consideration for audit review during 22/23.</p>	<p>Areas considered for inclusion in 22/23 detailed work include:</p> <ul style="list-style-type: none"> <li>- implementation of the new Integrated Commissioning System</li> <li>- internal review of arrangements for social work contracts</li> <li>- preparedness for new charging reforms</li> <li>- residential care</li> <li>- review of arrangements, plans, processes to bring Evolutions back in-house</li> <li>- internal review of Direct Payments.</li> </ul>
<b>CORPORATE OFFICE</b>		
Business Planning & Performance Management	Effective business planning and performance management arrangements remain key to ensuring Council activity is geared to the achievement of Council objectives.	Review of aspects of the business and service planning and performance management arrangements in a sample of Council departments.
Partnership arrangements	Effective partnership working essential to delivery of Wirral Plan aims.	Review of Council Partnership arrangements in support of Wirral Plan.

Area of Audit Work	Risk Context	Overview of Assurance
Response to external reviews	The Council needs to have effective arrangements in place to respond to issues emerging from external assurance, peer, external audit and Improvement Board reviews. The Council's response may identify areas for audit assurance and review.	Respond to issues arising from the corporate response to external reviews that require audit review.
<b>CHILDREN FAMILY &amp; EDUCATION</b>		
Schools	Appropriate financial control arrangements and sound governance procedures are essential to ensuring effective financial management in schools.	An audit programme focussed on financial and governance risks is undertaken at all schools over a four-five year programme, with phasing planned based on risk assurance rating. Ongoing support and guidance on effective control environments provided as requested.
Emerging risk areas	Planning work has identified several risk areas that require consideration for audit review during 22/23.	Areas considered for inclusion in 22/23 detailed work include: <ul style="list-style-type: none"> <li>- returns from Early Years providers Development</li> <li>- reviewing planned revisions to the new approach to delivering traded services</li> <li>- follow-up of previous Children's Commissioning audit review to confirm implementation of improvements agreed.</li> </ul>
Troubled Families Grants	The Council needs to maximise income and prove details claimed are accurate	Audit verification of multiple aspects of grant claim details including appraisal of outcomes.

Area of Audit Work	Risk Context	Overview of Assurance
	and valid whilst also ensuring that regulatory requirements are fulfilled correctly.	
Academies	Address significant risks presented whilst continuing to explore alternatives for wider Internal Audit service development.	Agreeing SLAs with a small number of Academies to undertake their internal scrutiny role.
<b>NEIGHBOURHOODS</b>		
Climate Emergency Response	Failure to respond effectively and develop plans/adaptations could lead to legal challenge, reputational damage, increased costs and a lack of resilience.	Assessment of risks and mitigating controls to ensure appropriate arrangements are in place to manage this corporate risk.
Commercialism	Impact on future income flows of any failure to develop and deliver commercial culture and processes.	Annual review of governance, specifically efficiency and effectiveness of decision-making regarding commercial ideas and the actual improvements in income as a result. Planned work may include testing to ensure Council charging policies are correctly and properly applied.
Leisure and General Establishments reviews.	Need to ensure expected income streams are fully maximised and key corporate policies and procedures are followed across the Council.	Review of income from a sample of establishments plus confirmation of compliance with a range of established policies and procedures.

Area of Audit Work	Risk Context	Overview of Assurance
<b>RESOURCES</b>		
Financial Resilience	Failure to effectively manage changes to the way that the Council is funded could lead to poor decisions on service reductions, unplanned efficiencies and in year overspends, resulting in the Council being unable to deliver priority services to vulnerable communities.	Assessment of risks and mitigating controls to ensure the Council's has robust arrangements in place for ongoing financial resilience, including the achievement of savings plans.
Financial Systems <ul style="list-style-type: none"> <li>• Transactional Management - Collection Fund</li> <li>• Payroll</li> <li>• Accounts Receivable</li> <li>• Accounts Payable</li> <li>• Income Control</li> </ul>	These systems provide material disclosures for the financial statements. (S151 requirement).	High level reviews evaluating and testing the effectiveness of the key controls within each financial system and focused on any emerging key risks areas from the implementation of the new ERP system.
Transactional Management - Benefits	These systems provide essential financial support to vulnerable clients.	Provision of assurance to s151 Officer on a cyclical basis in respect to the various Benefit systems. i.e. HB, CTSS, DHP's, IHM & LWASS
Client Finance Support Team	These operations provide essential support to vulnerable clients.	Assurance on effectiveness of the client finance support systems reviewed on a cyclical basis. i.e. Direct Payments, Court of Protection.

Area of Audit Work	Risk Context	Overview of Assurance
Personal Finance Unit	Prompt financial assessment, billing and recovery of client financial contributions is essential to fund the Council budget.	Provision of support in respect to ongoing service development.
Treasury and Capital Management	These systems provide material disclosures for the financial statements.	High level reviews evaluating and testing the effectiveness of the key controls within the Capital Programme, Assets and Treasury Management operations focused on any emerging key risks areas.
Financial Accounting System	These systems provide information and disclosures for the financial statements.	Provision of information and assurance to s151 Officer in respect to the production and external audit of the financial statements.
Financial Control	Provision of assurance to the S151 Officer on the supporting financial sub-systems.	Reviews evaluating and testing the effectiveness of the key controls within the financial sub-systems that support the Council's business and focused on any emerging key risks areas.
Compliance with Policies and Procedures	Appropriate procedures must be established, understood, and consistently applied. Non-compliance with corporate policies and procedures across disciplines such as HR, finance, information, procurement, health & safety, put the reputation of the Council and the health and safety of our staff and residents at risk, and may lead to financial penalty and ultimately loss of life.	<p>Assessment of risks and mitigating controls to ensure the Council has appropriate arrangements in place to ensure compliance with policies and procedures.</p> <p>Review of compliance included within the remit of the Corporate Governance Group, supported by Internal Audit.</p> <p>Areas considered for inclusion in 22/23 audit work include:</p> <ul style="list-style-type: none"> <li>- Recruitment</li> <li>- IR35</li> <li>- Case Management System for capability, disciplinary, grievance.</li> </ul>

Area of Audit Work	Risk Context	Overview of Assurance
Health and Safety Management	If health and safety/compliance policies and procedures are not sufficiently developed, tested or adhered to by officers, members or contractors, this could lead to an incident resulting in harm to employees/Members/members of the public, legal challenge and reputational damage.	Assessment of risks and mitigating controls to ensure full compliance with legislative requirements and policies agreed with the Council's partners.
Commissioning	Important for organisation to maintain effectiveness of identifying outcomes to meet needs through efficient market intelligence and stakeholder involvement. Risk of interruption to the delivery of vital services from the failure of a critical supplier.	Support and guidance plus compliance work regarding: <ul style="list-style-type: none"> <li>- Breach notices</li> <li>- Highways</li> <li>- Partnership working</li> <li>- Procurement &amp; Contract Management</li> </ul> Assessment of risks and mitigating controls.
Programme and Project Initiation	Programmes and projects when established take a considerable amount of coordination and officer time, making it critical to ensure that they are commenced for the right reasons and with the right approvals, timeframes and monitoring processes.	Assessment of recently commenced programmes and projects to evaluate their basis, intended outcomes and membership responsibilities, aiming to ensure effective delivery of benefits from initial design. To include a review of Programme Management Office arrangements.
Grants	Essential to maximise income and prove details claimed are accurate and prompt.	Responsive work prior to despatch of claims
Merseyside Pension Fund	The Council as administering authority for the Merseyside Pension Fund (MPF)	Provision of an opinion on the MPF control environment based on the outcomes of a separate cyclical MPF internal



Area of Audit Work	Risk Context	Overview of Assurance
	is required to make arrangements for the proper administration of the financial affairs of the Fund and provide assurance they are managed to secure effective, economic and efficient use of resources and to safeguard its assets.	audit plan. The plan is updated annually to take account of the emerging key risks facing the Fund and is delivered in accordance with the approved service level agreement. The work is split between: Pensions Administration; Investments, Accounting & Compliance; and cross cutting risk areas.
<b>LAW &amp; GOVERNANCE</b>		
Corporate Governance / Annual Governance Statement (AGS)	<p>Statutory requirement for the Council to produce an Annual Governance Statement.</p> <p>Failure to maintain effective corporate governance could result in poor decision-making, malpractice and breach of legislation, leading to regulatory intervention and significant cost, both in financial terms and to the reputation of the Council.</p>	<p>Undertake work to support and assist in the preparation of the Annual Governance Statement, ensuring it aligns with knowledge and understanding of structures and processes in place.</p> <p>Provide support and challenge to development of governance arrangements, including attendance and support for Corporate Governance Group and review of the Code of Corporate Governance.</p> <p>Assessment of risks and mitigating controls to ensure the Council maintains effective corporate governance.</p>
Emerging risk areas	Planning work has identified several risk areas that require consideration for audit review during 22/23.	<p>Areas considered for inclusion in 22/23 detailed work include:</p> <ul style="list-style-type: none"> <li>- Audit of school admission appeals</li> <li>- Audit new sign-off system for committee reports</li> <li>- Elections Planning and Coordination.</li> </ul>
Constitution	Essential to overall good governance that the Council's Constitution is current, relevant and functions effectively.	Annual review and feedback to Monitoring Officer regarding assurance on effectiveness and corporate compliance.

Area of Audit Work	Risk Context	Overview of Assurance
Mayor's Charity	Failure to comply with Charity Commission requirements.	Undertake Independent Examination of the Mayor's Charity accounts.
<b>REGENERATION &amp; PLACE</b>		
Regeneration Projects	Significant investment in many development projects largely around the Birkenhead area necessitate regular internal audit coverage to ensure funding streams are maximised, specific initiatives progress as per agreed plans, contracts let are properly tendered and managed, and expenditure is appropriately controlled.	<p>Areas considered for inclusion in 22/23 detailed work include:</p> <ul style="list-style-type: none"> <li>- Review of business cases for each of the ten Town Deal projects as a part of the Council's assurance processes as the Accountable Body.</li> <li>- Assessment of the Hind Street development, Wirral Waters and the operation of the Future High Streets Fund.</li> </ul>
Emerging risk areas	Planning work has identified several risk areas that require consideration for audit review during 22/23.	<p>Areas considered for inclusion in 22/23 detailed work include:</p> <ul style="list-style-type: none"> <li>- financial exposure from commercial investments.</li> <li>- further review of key issues arising from the LCC BV review including relationships between leading officers, members and contractors.</li> <li>- audit review of the process to refocus the activity of the Wirral Growth Company.</li> <li>- consideration of issues facing the asset management service, including capacity issues and working relationships between departments.</li> <li>- review of issues relating to the planning function, including compliance with requirements for the</li> </ul>

Area of Audit Work	Risk Context	Overview of Assurance
		implementation of the Local Plan and follow-up of earlier planning system review in the context of a new IT system currently being implemented.
<b>ICT</b>		
Cyber Security	A significant and ever-increasing risk is presented in this area and IT security must be sufficient to deter, detect and prevent unauthorised access to IT systems which could result in loss of data and disruption to Council services.	<p>Assessment of controls in place to reduce the risk of successful Cyber Attack using the guidance provided by the National Cyber Security Centre (NCSC). This includes 10 steps on how organisations can protect themselves in cyberspace in the following areas:</p> <ul style="list-style-type: none"> <li>• Risk Management</li> <li>• Engagement &amp; Training</li> <li>• Asset Management</li> <li>• Architecture &amp; Configuration</li> <li>• Vulnerability Management</li> <li>• Identity &amp; Access Management</li> <li>• Data Security</li> <li>• Logging &amp; Monitoring</li> <li>• Incident Management</li> <li>• Supply Chain Security</li> </ul>
Information Management	It is essential that the Council is compliant with relevant data and information management legislation which if not effective may lead to loss or breach of personal data creating security or reputational risk.	Assessment of controls in place to ensure that personal information is managed and protected in line with relevant Policies and Procedures.

Area of Audit Work	Risk Context	Overview of Assurance
IT Projects/Systems Development	<p>It is essential to the Council that IT risks and controls are sufficiently considered throughout IT projects and during systems developments and are consistent with the Digital, Data and Technology Strategy.</p> <p>Failure to deliver an effective Smart Business Enterprise Resource Planning (ERP) solution across a range of linked services will present a significant risk to the ongoing efficient and effective operation of the Council.</p>	<p>Ongoing advice, consultancy, and targeted audit work to provide assurance that IT risks and controls are embedded and considered throughout the lifecycle of IT related projects/systems development.</p> <p>Ongoing targeted audit support, consultancy advice and guidance to the ERP project to ensure that expected timeframes are achieved in a controlled manner and that effective controls are included throughout.</p> <p>Post ERP go live review to ensure effectiveness of arrangements including confirmation that systems being utilised correctly.</p>
Business Continuity Planning – Response to a Disruptive Incident	It is essential that the Council maintains effective business continuity plans that enable it to respond to an incident, that could if unchecked result in a major failure in service delivery.	Assurances that Digital has BCPs in place, that are up to date, and tested, to mitigate the risk of being unable to respond to an incident such as IT failure.
Emerging risk areas	Planning work has identified risk areas that require consideration for audit review during 22/23.	Areas considered for inclusion in 22/23 detailed work will include an audit of the physical management of the relocated CCTV Control room and the data processes in place.

Area of Audit Work	Risk Context	Overview of Assurance
<b>COUNTER FRAUD</b>		
Counter Fraud Strategies, Policies and Awareness Training	Fraud and corruption are ever present risks to all organisations. It is important therefore that the Council's arrangements to counter fraud reflect best practice.	Review internal fraud policies and evaluation of awareness and compliance across the Council and continued delivery of awareness training for all employees. Collaborative working exercises across the Mersey region.
National Fraud Initiative (NFI)	NFI matches data across organisations and systems to help public bodies identify anomalies which may signify fraud. The Council is required by law to participate in NFI.	Coordination of the NFI exercise, including the investigation of matches and review of user outcomes. To identify possible cases of fraud and error from data provided through NFI and ensure that corrective action is taken in respect of any identified under/overpayment.
Fraud – Reactive	Fraud referrals deemed of sufficient significance to be referred to and accepted by the CIA are investigated by Internal Audit in line with the Counter-Fraud and Corruption Strategy.	Investigations of allegations/referrals to Internal Audit.
Fraud – Proactive	Fraud and corruption are ever present risks to all organisations. It is important therefore that a programme of proactive anti-fraud work is undertaken to prevent and detect fraud.	Risk based proactive work to prevent and detect fraud.

Area of Audit Work	Risk Context	Overview of Assurance
<b>ADVISORY</b>		
Audit Queries	Day to day client queries regarding identification and management of systems, risks and controls.	Time allocation for specific queries that arise from directorates that require audit services.
Corporate Working Groups National/Regional Working Groups	Co-ordinated national and regional solutions to implementation of controls to manage risks.	Time allocation to contribute to Audit Working Groups (in addition to that included under respective risk areas above)
<b>CONTINGENCY</b>		
		Time allocation to allow for new emerging risks and unplanned work for example large investigations.