



WIRRAL INTERNAL AUDIT SERVICE

INTERNAL AUDIT PLAN

2024 - 2025

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 2024/25 (the Audit Plan).
- 1.2 The Audit Plan for 2024/25 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 enabling theme of having an efficient, effective and accessible Council as detailed in the Council 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
- 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 2024/25 Internal Audit Plan will be delivered by a highly experienced and suitably qualified in-house team of 10.5 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 to the Assistant Director of Finance, and with direct unfettered access to the Chief Executive Officer, Director of Finance (S151 Officer), Director of Law and Corporate Services (Monitoring 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 such as external inspection reports and reviews 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/Contracts. Time has been included within the audit plan for 2024/25 to accommodate income generating work of this nature during the year, as detailed below:

External Assurance - Traded Provision
Merseyside Pension Fund
Academy Schools
Maintained Schools – additional work

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 and a final report containing management responses to any issues identified is subsequently distributed.

Outcomes from all audits completed including opinions provided and actions agreed are reported online in 'real-time' to the following utilising the Power-Bi tool:

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

Following the conclusion of individual audit assignments and presentation of audit reports follow up audits are undertaken within agreed timescales identified in the reports, normally within a six-month period but variable due to the nature of some required actions and designed 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 the senior management and Members of the Audit and Risk Management Committee.

Details of all audits completed, including agreed actions and timescales for implementation are identified in an online 'real-time' reporting facility (Power Bi) that is utilised by the team to alert Directors and Managers to the outcomes from internal audit work and agreed actions required to address control weaknesses and items of significant risk. This includes colour coded identification of organisational risk opinions and recommendations utilising the RAG rating identified elsewhere in this report and also includes ongoing identification of any items outstanding beyond agreed implementation dates and requiring action by officers. This information is reported to the Operational Performance Group (OPG) and Senior Leadership Team (SLT) each month.

Copies of audit reports are routinely provided to the Councils external auditors upon request.

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
Major	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.
Moderate	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.
Minor	This opinion indicates that the likelihood/impact of the risks identified during the review, should these materialise, would leave the Council open to minor non-fundamental or material risk.
Negligible	There were no weaknesses identified during the audit review and that the Council is not exposed to any risks directly associated with the findings.

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, opinions provided 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
- Senior management's views on risks on their departmental risk registers and 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 2023-24 Audit Plan that is still considered a priority

This year the Audit Plan has been developed to identify themed areas for audit attention during 2024-25 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 detailed 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 nationally.

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 subject to constant ongoing review to ensure that it is aligned to emerging risks and the new Council Plan and as such the Audit Plan will remain flexible and adjust in year to reflect any changes made and emerging risks as a result of this. 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*

Time allocations will be determined and agreed for each area included in the Audit Plan commensurate with the available staffing resource. This process is in accordance with current best professional practice across the sector. It is anticipated that sufficient resource is available to enable targeted audit work to be completed in each of the areas identified during the year.

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 2023-24 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 and any other significant 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
ADULTS, HEALTH, AND STRAT COM		
Social Care	<p>The Council in conjunction with NHS partners enables care provision for vulnerable citizens; it is vitally important to ensure care quality, partnership working, and financial aspects are effective.</p> <p>Planning work has identified risk areas that require consideration for audit input during the year.</p>	<p>Areas included in 2024-25 for detailed audit work:</p> <ul style="list-style-type: none"> - Residential Care Provision - Direct Payments. <p>Internal Audit will also continue to monitor the ongoing implementation of the new Integrated Commissioning System and provide support/challenge through advice and guidance as appropriate.</p>
CHILDREN, FAMILY AND EDUCATION		
Maintained Schools	<p>Appropriate financial control arrangements and sound governance procedures are essential to ensuring effective financial management in schools.</p>	<p>An audit programme focussed on financial and governance risks is undertaken at all maintained schools over a four-five year programme, with phasing planned based on risk assurance rating.</p> <ul style="list-style-type: none"> - Ongoing support and guidance on effective control environments provided as requested. - Attendance at North-West Schools Audit Group

Area of Audit Work	Risk Context	Overview of Assurance
		meetings and regular liaison meetings with LMS. - Liaison with Business Manager cluster group meetings. - Preparation and delivery of presentations. - Updating Schools risk assessment. - Attendance/Input to Head Teacher Cluster Groups
Supporting Families Grants	The Council needs to maximise income and prove details claimed are accurate and valid whilst also ensuring that regulatory requirements are fulfilled correctly.	Audit verification of multiple aspects of grant claim details including appraisal of outcomes.
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.
SEND	Ineffective response to recent external reviews of this area could lead to operational, delivery, and reputational risks.	Building on previous audit work and inspection reports, ensure effective information flow, prioritisation of activities and robust monitoring arrangements are in place.
NEIGHBOURHOODS		
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.
Establishments -	Failure to identify and evaluate financial	Assessment of risks and operation of mitigating controls to

Area of Audit Work	Risk Context	Overview of Assurance
Leisure	and operational risks in this key customer delivery service could lead to inefficiencies, weaknesses in financial resilience and potential fraud and error.	ensure the Council's has robust, efficient, and effective arrangements in place for ongoing financial resilience, and protection against fraud and error.
Waste Management	Waste contract commissioning and management is a significant financial commitment by the organisational with associated financial and reputational risks.	Reactive and targeted consultancy work scheduled contributing to the development of a robust control and evaluation environment and providing appropriate assurances.
FINANCE		
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.
Key Financial Systems	These systems provide material disclosures for the financial statements. (S151 requirement).	High level reviews, targeted testing and ongoing consultancy input to developments regarding the effectiveness of the key controls within key financial system, focused largely in the following areas: <ul style="list-style-type: none"> - Existing controls - Risks areas arising from the implementation of the new ERP system.
Commissioning and	It is important for the organisation to	Areas identified for inclusion in 24-25 detailed work

Area of Audit Work	Risk Context	Overview of Assurance
Procurement	ensure compliance with key internal controls and good practice for commissioning and procurement. This ensures the continued delivery of vital services in a secure/controlled manner and avoids the failure of critical suppliers.	include: <ul style="list-style-type: none"> - Corporate Procurement Frameworks - Contracts Governance - Breach Notices - Contract Register
Revenues and Benefits – Enabling Systems	Provision of assurance to the S151 Officer of the effectiveness in operation for these key enabling systems.	Reviews and targeted audit work on a cyclical basis to support improvement and development in respect to the various Benefit systems including: <ul style="list-style-type: none"> - Housing Benefits - Income Control- - Collection Fund (C Tax and NDR) - Debt Collection
Revenues and Benefits - 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 including: <ul style="list-style-type: none"> - Direct Payments - Court of Protection.
Revenues and Benefits - Personal Finance Unit	These operations provide essential support to vulnerable clients.	Assurance on effectiveness of the personal finance support systems reviewed on a cyclical basis following the service review.
Financial Support Systems	Provision of assurance to the S151 Officer on the supporting financial sub-systems.	Reviews and targeted audit activity evaluating and testing the effectiveness of the key controls within the financial sub-systems that support the Council's business and

Area of Audit Work	Risk Context	Overview of Assurance
		<p>focused on any emerging key risks areas including:</p> <ul style="list-style-type: none"> - Accounts Payable - Accounts Receivable - Treasury and Capital Management - Tax - Insurance
Merseyside Pension Fund	The Council as administering authority for the Merseyside Pension Fund (MPF) 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.	Provision of an opinion on the MPF control environment based on the outcomes of a separate cyclical MPF internal 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.
Grants	Essential to maximise income and prove details claimed are accurate and prompt.	Evaluation and testing assurance/verification work prior to despatch of claims.
LAW & CORPORATE SERVICES		
Payroll System	Provision of assurances to senior management regarding the effectiveness of systems of control in operation for this key corporate system.	Reviews and targeted audit activity evaluating and testing the effectiveness of the key controls within the Payroll system to ensure accurate and timely activity and effective fraud/error prevention.
Compliance with	Appropriate procedures must be	Assessment of risks and mitigating controls to ensure the

Area of Audit Work	Risk Context	Overview of Assurance
Policies and Procedures	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>Council has appropriate arrangements in place to ensure compliance with policies and procedures.</p> <p>Support for the Corporate Governance Group's oversight of compliance.</p>
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.
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 the Annual Governance process review.</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>

Area of Audit Work	Risk Context	Overview of Assurance
Mayors Charity	Failure to comply with Charity Commission requirements.	Undertake Independent Examination of the Mayor's Charity.
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.	Respond to issues arising from the corporate response to external reviews that require audit review. Assist with the completion of the Council self-assessment included within the Local Partnerships 'Local Authority Company Review Guidance 2023'.
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.
REGENERATION & PLACE		
Regeneration Projects and Governance	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.	Continuation of audit input to major capital developments, including delivery of outputs and revenue sustainability to ensure exposure from commercial investments is being managed effectively. Review of aspects of Regeneration Programme and Project governance to ensure appropriate arrangements are in place.

Area of Audit Work	Risk Context	Overview of Assurance
Property Management	Key organisational risk area.	<p>Assessment of risk and mitigating controls over Asset Management systems including:</p> <ul style="list-style-type: none"> - Corporate Landlord model - Disposals and Acquisitions.
Planning System	Continues to be an area of significant public interest where any perceived control issues can have a significant impact on Council reputation.	Review of aspects of the planning system. Review likely to include update on current arrangements for Section 106 monies, including non-financial conditions on third parties, and system for land charges.
Homelessness	Organisational and reputational risks associated with the delivery of a service to vulnerable individuals with effective ongoing monitoring of cases.	Review and evaluation of effectiveness of Council systems in operation to determine needs and requirements of individuals, the allocation of properties and payments to providers of required accommodation.
ICT		
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 and evaluation of controls in operation through targeted audit work including systems reviews, testing and input to evolving and developing systems in the following areas:</p> <ul style="list-style-type: none"> - Patch Management - Security Incident Management - Active Directory - Data Security Centre
Information Management	It is essential that the Council is compliant with policies, procedures and	Assessment of controls in place to ensure that personal information is managed and protected in line with relevant

Area of Audit Work	Risk Context	Overview of Assurance
	<p>relevant data and information management legislation which if not effective may lead to loss or breach of personal data creating security or reputational risk.</p>	<p>Policies and Procedures. Areas identified for targeted audit work include:</p> <ul style="list-style-type: none"> - Payment Card Industry Security Standards Compliance - IT Asset Disposal - Cloud Services Security - Information Security <p>In addition, involvement with and input to various corporate groups and boards such as IGB and CGG providing challenge and advice and guidance on expected controls.</p>
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>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. Areas identified for input include:</p> <ul style="list-style-type: none"> - Classification Software – Post Imp Review - Early Years Education System – Post Imp Review
Business Continuity Planning (BCP)	<p>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.</p>	<p>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. This includes third Party Suppliers</p>
Emerging risk areas	<p>Ongoing real-time work to identify risk areas that require consideration for audit review during 24/25.</p>	<p>Targeted work as appropriate.</p>

Area of Audit Work	Risk Context	Overview of Assurance
COUNTER FRAUD		
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 both the Northwest and 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 the 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.
Benefits and Revenues – Reactive Fraud work	Fraud referrals involving Council Tax benefits and 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 benefits and revenues allegations and referrals to Internal Audit.
Fraud – Proactive	Fraud and corruption are ever present risks to all organisations. It is important	Risk based proactive work to prevent and detect fraud. Includes acknowledged high-risk areas such as:

Area of Audit Work	Risk Context	Overview of Assurance
	therefore that a programme of proactive anti-fraud work is undertaken to prevent and detect fraud.	<ul style="list-style-type: none"> - Conflicts of Interests - Gifts and Hospitality - Expenses - Payments
ADVISORY		
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)
CONTINGENCY		
Ad hoc / Unplanned Requests	Emerging risks/Referrals.	Time allocation to allow for new emerging risks and unplanned work for example large investigations.