

**Audit and Standards Committee – 20<sup>th</sup> April 2023**

**Report of the Director of Finance and Legal Services**

**Internal Audit Plan for 2023/24**

**Purpose of the Report**

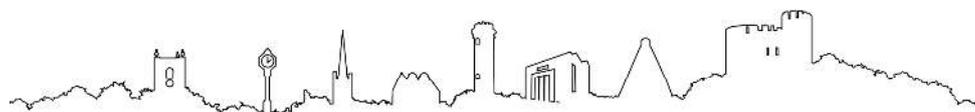
1. To inform Members of the proposed Internal Audit Plan for 2023/24.

**Recommendations**

2. That Members note the content of this report and approve the Internal Audit Plan for 2023/24 (**Appendix A**).

**Background**

3. The Accounts and Audit Regulations 2015 require the council to undertake:
  - “An effective audit to evaluate the effectiveness of its risk management, control and governance processes;
  - Ensure that it has a sound system of internal control which facilitates the effective exercise of its functions and the achievement of its aims and objectives, ensures that the financial and operational management of the authority is effective and includes effective arrangements for the management of risk;
  - Conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement”.



Section 151 of the Local Government Act 1972 requires the council to “make arrangements for the proper administration of their financial affairs”.

4. The work of Audit Services and the fulfilment of the audit plan enables the council to comply with these requirements and enables the Head of Audit and Risk Management (as required by the Public Sector Internal Audit Standards) to deliver an internal audit opinion on the overall adequacy and effectiveness of the council’s framework of governance, risk management and control.
5. Audit Services resources as at the 1<sup>st</sup> April 2023 are the same as at the 1<sup>st</sup> April 2022:

| <b>Positions</b>                  | <b>FTE</b>  |
|-----------------------------------|-------------|
| Head of Audit and Risk Management | 1.00        |
| Senior Principal Auditor          | 1.00        |
| Principal Auditor                 | 1.68        |
| Corporate Fraud Manager           | 1.00        |
| Senior Systems Auditor            | 1.00        |
| Senior Auditors                   | 2.12        |
| <b>TOTAL</b>                      | <b>7.80</b> |

6. As mentioned in reports to previous meetings of this Committee, Audit Services have a vacancy for a Principal Auditor and have tried on 4 occasions to fill the post. The last occasion was in August 2022. The vacancy has been included in a professional journal, but still very few credible applications have been received i.e. only 2 people have been interviewed over the 4 separate attempts. This post is required not only to provide additional capacity but also due to the complexity of work that now needs to be undertaken by Audit Services. Also, Audit Services have now got responsibility for Corporate Risk Management. The vacancy has resulted in some work particularly development activity being deprioritised, increased pressure on the achievement of targets and being unable to provide the necessary input into risk management. Audit and Standards Committee at its November 2022 meeting asked for the resources of Audit Services to be reviewed and this will have to be considered in the next budget setting cycle. The Head of Audit and Risk Management considers that current resources are just sufficient for him to deliver his

annual opinion as the audit plan is structured in such a way for this to be achieved.

7. In producing the audit plan for 2023/24 the following approach has been undertaken:
  - Ensure the audit universe (list of auditable areas) is complete and includes new functions and services. In order to achieve this the following was reviewed:
    - Council Plan;
    - Director Plans;
    - Council and Directorate priorities;
    - The Borough Vision “Forging a Future for All”;
    - Budget Monitoring Reports and the Medium Term Financial Strategy;
    - Customised reports from Business World and iTrent systems;
    - Committee and Boards Agendas and Minutes from January 2022 to January 2023;
    - Decision sheets and decision memorandums from January 2022 to January 2023;
    - Corporate Risk Register
    - Other Council Internal Audit Plans and Risk Registers;
    - Review of projects recorded on the Dudley Portal (Project Management System).
8. Also, this year, a questionnaire was sent out to most Heads of Service asking them to identify any changes to their service area, projects that they are involved with, any emerging risks, any assurance received and suggestions for inclusion in the 2023-24 audit plan.
9. Following the review of the Audit Universe, the audit risk assessment for each entity within the universe was updated to produce an audit priority score. The audit risk assessment would include an assessment of the risk of an area, which is then adjusted to reflect any key assurance received that Audit Services are aware of.
10. As part of the Risk Management Framework there is a requirement for Risk Owners to identify any assurance received on the management of their risks. However, due to the length of time taken by directorates to identify their risks and understand the new risk processes, the recording of assurance received has been

delayed. It is now planned to require risks owners to identify sources of assurance against their risks from quarter 1 of the new financial year. This is vital if best practice is to be adhered to and that reports can be provided to Audit and Standards Committee showing assurance received against the Corporate/SEB risks. This will then enable Audit and Standards Committee to identify any gaps in the assurance provided and help it fulfil one of its main roles.

11. Services/functions were then ranked based on their priority score (High, Medium, Low). The priority score would relate to the level of risk for an area, adjusted for any assurance previously received. The Audit Plan would generally focus on High priority areas.
12. As part of the process, Audit Services met with the Chief Executive, Deputy Chief Executive, Directors and some Heads of Service to understand their current and emerging risks and areas of concern. Also, proposals for inclusion in the Audit Plan were discussed. Although, there is a methodology to calculate the priority scores, there is still a significant amount of professional judgement involved.
13. The draft Internal Audit Plan was issued to the Chief Executive, Deputy Chief Executive, Directors and some Heads of Service for comment. The draft Internal Audit Plan was then discussed and agreed at Strategic Executive Board.
14. The proposed plan should focus Audit Services' finite resources on those areas of greatest risk that require the most pressing need for assurance. The audit plan for 2023/24 is included at **Appendix A**. The reduction in Audit Services resources over the last twenty years (Audit Services are now approximately a third of the size of previously) has meant that some areas that have previously been audited won't be audited in future because they are rated as low priority, whilst others will be done less frequently or in a different way.
15. Within the audit plan there are allocations for Contingency and Advice and Support. These allocations are to assist Directors in managing changes to their services/functions to ensure effective controls are in place and risks are being managed appropriately. It would also be used to review any emerging risks that may arise during the year.

16. It has been made clear to Directors that if a significant risk emerges during the year that was not considered within the audit planning process, then the plan may have to be adjusted to take this into account. This may mean audits that were in the initial plan being postponed. This would also be the case if there was an influx of fraud/irregularity cases that required urgent professional input.
17. There are times when something happens that was not envisaged when the audit plan was agreed that makes it impractical to carry out the planned audit. In these circumstances an audit will be selected from the Reserve List that has been notified to Directors. This would include audits that should ideally have been undertaken by now. Please see **Appendix B**.
18. If a Director requests that an audit that was included in the Audit Plan that was agreed by Audit and Standards Committee to be deferred, then the Head of Audit and Risk Management will discuss the reasons for the deferment with the Director and if he is in agreement, he will ask Members on Audit and Standards Committee for their approval for the audit to be deferred. If additional audits are added to the Audit Plan, then these will be notified to Audit and Standards Committee as soon as possible (ideally in advance of the work starting) via Interim Performance Reports.
19. The time allocated to each audit is based on past experience of auditing that area. Where an area has not been reviewed previously then professional judgement was used. These allocations can only ever be indicative as it is difficult to predict what may be found/encountered during an audit.
20. There are a number of ICT audits that have received Minimal assurance ratings, where improvement is dependent on the software provider addressing some serious security deficiencies with their software. A decision has been taken that until these security deficiencies have been rectified, there is no point in undertaking any further follow up reviews. Audit Services will continue to press the Head of Technology Systems and the Head of Digital and Customer Services to use any means available to them to get the software providers to carry out the actions required.

21. An overview of the proposed audit plan for 2023/24 is shown below:

| AREA   | 2022-23    |              | 2023-24    |              |
|--|------------|--------------|------------|--------------|
|  | Days       | %            | Days       | %            |
| Children's Services  | 45         | 3.30         | 50         | 3.80         |
| Adult Social Care  | 52         | 3.80         | 54         | 4.00         |
| Public Health and Wellbeing  | 10         | 0.70         | 12         | 0.90         |
| Finance and Legal  | 24         | 1.80         | 57         | 4.30         |
| People and Inclusion   | 25         | 1.80         | 25         | 1.80         |
| Chief Executive Office   | 35         | 2.60         | 30         | 2.20         |
| Communication and Public Affairs   | 10         | 0.70         | 12         | 0.90         |
| <b>Chief Executive's Total</b>   | <b>201</b> | <b>14.80</b> | <b>240</b> | <b>17.90</b> |
| Housing and Community Services   | 30         | 2.20         | 51         | 3.80         |
| Regeneration and Enterprise  | 55         | 4.00         | 40         | 3.00         |
| Public Realm   | 29         | 2.10         | 27         | 2.10         |
| Digital, Customer and Commercial Services  | 50         | 3.70         | 62         | 4.70         |
| <b>Deputy Chief Executive's Directorate</b>  | <b>164</b> | <b>12.10</b> | <b>180</b> | <b>13.60</b> |
| School Audits  | 74         | 5.40         | 70         | 5.20         |
| Fraud Action Plan  | 260        | 19.10        | 260        | 19.10        |
| Honorary Audits  | 20         | 1.50         | 20         | 1.50         |
| Follow Up  | 88         | 6.50         | 88         | 6.50         |
| Contingency and Advice and Support   | 102        | 7.50         | 108        | 8.00         |
| Income Generation Work<br>-Academies<br>-Schools Financial Value Standard Assessments (Approx 50)<br>-Value For Money ( <b>NB1</b> ) | 125        | 9.20         | 95         | 7.00         |
| Audit Management   | 136        | 10.00        | 124        | 9.20         |

|                      |             |               |             |               |
|----------------------|-------------|---------------|-------------|---------------|
| Prior Year Work      | 30          | 2.20          | 30          | 2.20          |
| Corporate Governance | 20          | 1.5           | 10          | 0.80          |
| Risk Management      | 140         | 10.30         | 120         | 9.00          |
| <b>TOTAL</b>         | <b>1360</b> | <b>100.00</b> | <b>1345</b> | <b>100.00</b> |

22. Audit Services has an income target of £69,000 for 2023/24. Audit Services currently carries out traded services work by undertaking School Financial Value Standard reviews and work with a Multi-Academy Trust. This work brings in approximately £25,000 a year. The shortfall of approximately £44,000 has been funded recently by the Principal Auditor vacancy. This will need to be taken into account in a review of audit resources as part of the budget cycle and subject to the approval of Council.
23. The table above shows that approximately 7% of the plan is devoted to income generation work, approximately 19% to fraud related work and approximately 9% in relation to risk management.

### **Finance**

24. There are no direct financial implications arising from this report. The cost of Audit Services is met from within the base budget of the council.

### **Law**

25. The council has a statutory duty under section 151 of the Local Government Finance Act 1972 to make arrangements for the proper administration of their financial affairs. This includes a duty to have effective controls and procedures in place to prevent, detect and investigate fraud.
26. The Account and Audit Regulations 2015 includes a requirement for the council to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal audit standards or guidance.

## **Risk Management**

27. The proposals contained within this report do not raise any “material” risks. The Audit Plan takes account of the risks faced by council services.

## **Equality Impact**

28. This report does not raise any equal opportunities issues.
29. The work included in the Internal Audit Plan will help to protect the interests of children and young people, albeit they were not consulted on, or involved, with the development of the plan.

## **Human Resources/Organisational Development**

30. There are no human resources/organisational developments implications relating to this report.

## **Commercial/Procurement**

31. Audit Services generate income by providing a traded service to schools and academies.

## **Environment/Climate Change**

32. There are no environmental/climate change issues associated with this report.

## **Council Priorities and Projects**

33. The work undertaken by Audit and Standards Committee helps to ensure Council priorities are achieved by ensuring the Council has an effective framework of governance, risk management and internal control.



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**Iain Newman**

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**List of Background Papers:**

Public Sector Internal Audit Standards

Appendix A Audit Plan 2023/24

Appendix B Audit Plan Reserve List

## APPENDIX A

| <b>DRAFT AUDIT PLAN 2023-24</b>         | <b>DAYS</b> | <b>QTR1</b> | <b>QTR2</b> | <b>QTR3</b> | <b>QTR4</b> | <b>Main Purpose</b>  |
|---|-------------|-------------|-------------|-------------|-------------|--|
|   |             |             |             |             |             | <b>Assurance (A), Consultancy (C), Other (O)</b>   |
| <b>Children's Services</b>              |             |             |             |             |             |  |
| School Improvement                      | <b>12</b>   |             |             | <b>12</b>   |             | <b>(A)</b> - A statutory function of Local Authorities (LA) with responsibility for education is to ensure that all schools provide a high-quality educational experience for the children and young people in their care. In meeting these statutory duties, the LA is required to monitor, challenge and, where necessary, intervene in maintained schools. This audit will review how this is undertaken in practice. |
| Children's Services Contract Management | <b>15</b>   |             | <b>15</b>   |             |             | <b>(A)</b> - To ensure that contracts are delivered as specified and payments are made in line with the contract terms and conditions.   |

|   |           |           |           |           |          |   |
|---|-----------|-----------|-----------|-----------|----------|---|
| Information Governance/Records Management | <b>15</b> |           |           | <b>15</b> |          | <b>(A)</b> - To ensure that records are held in an appropriate structure preferably within a business system and retention and Data Protection Act requirements are adhered to. |
| Strengthening Families Grant Claim        | <b>8</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>2</b> | <b>(O)</b> - To ensure Department for Levelling Up, Housing & Communities requirements are adhered to.  |
| <b>Total</b>                              | <b>50</b> | <b>2</b>  | <b>17</b> | <b>29</b> | <b>2</b> |   |
| <b>Adult Social Care</b>                  |           |           |           |           |          |   |
| Welfare Rights Team                       | <b>12</b> | <b>12</b> |           |           |          | <b>(A)</b> - To ensure that applications for financial support are effectively verified and assessed and confirming that all relevant benefits have been claimed.               |

|  |           |           |           |           |           |   |
|--|-----------|-----------|-----------|-----------|-----------|---|
| Adult Commissioning/<br>Market Sustainability    | <b>15</b> |           |           |           | <b>15</b> | (A) - The Local Authority has a duty under the Care Act to shape and maintain an efficient and effective market of services for meeting care and support needs in the local area. This audit will review how this is delivered. |
| Mental Health Team                               | <b>12</b> |           | <b>12</b> |           |           | (A) - To review the governance processes established to ensure mental health outcomes are delivered.  |
| Delayed Transfers of<br>Care/Better Care<br>Fund | <b>15</b> |           |           | <b>15</b> |           | (A) - To ensure the obligations of the Council in line with the Better Care Fund Policy Framework are delivered including delayed transfers of care.  |
| <b>Total</b>                                     | <b>54</b> | <b>12</b> | <b>12</b> | <b>15</b> | <b>15</b> |   |

| <b>Public Health and Wellbeing</b> |           |          |           |          |           |   |
|------------------------------------|-----------|----------|-----------|----------|-----------|---|
| Food Safety                        | <b>12</b> |          | <b>12</b> |          |           | <b>(A)</b> - To review how the Council ensures that food provided by businesses is safe to eat and labelled and handled properly.   |
| <b>Total</b>                       | <b>12</b> | <b>0</b> | <b>12</b> | <b>0</b> | <b>0</b>  |   |
| <b>Finance and Legal Services</b>  |           |          |           |          |           |   |
| Treasury Management                | <b>15</b> |          |           |          | <b>15</b> | <b>(A)</b> - To review how the Council manages its cashflow, borrowings and investments. Also, to include the new banking system.   |
| Budget Management                  | <b>15</b> |          |           |          | <b>15</b> | <b>(A)</b> - To review how the Council sets and monitors its budget and ensures compliance with the Budget and Policy Framework and Financial Regulations.                |
| Legal Services                     | <b>12</b> |          |           |          | <b>12</b> | <b>(A)</b> - To review how the Legal Services Team is managed particularly looking at case management and quality. Account will be taken of any other assurance received. |

|                             |           |           |          |           |           |  |
|-----------------------------|-----------|-----------|----------|-----------|-----------|--|
| Business Rates              | 15        | 15        |          |           |           | (A) - To review the processes for the collection of business rates income.   |
| <b>Total</b>                | <b>57</b> | <b>15</b> | <b>0</b> | <b>0</b>  | <b>42</b> |  |
| <b>People and Inclusion</b> |           |           |          |           |           |  |
| Recruitment                 | 25        |           |          | 25        |           | (A) - To review the processes for the recruitment of staff and ensuring the recruitment and selection procedures are adhered to. To review what support is given to recruit to "hard to fill" posts. |
| <b>Total</b>                | <b>25</b> | <b>0</b>  | <b>0</b> | <b>25</b> | <b>0</b>  |  |

| <b>Chief Executive Office</b>            |            |           |           |           |           |   |
|--|------------|-----------|-----------|-----------|-----------|---|
| Corporate Portfolio Management Office    | <b>15</b>  |           |           | <b>15</b> |           | (A) - To review the governance established over Council Projects including the use of the Dudley Portal (Verto).                              |
| Performance Data Quality                 | <b>15</b>  |           | <b>15</b> |           |           | (A) - To review the Council's approach to ensuring the quality of its reported information, with a focus on Corporate Performance Indicators. |
| <b>Total</b>                             | <b>30</b>  | <b>0</b>  | <b>15</b> | <b>15</b> | <b>0</b>  |   |
| <b>Communications and Public Affairs</b> |            |           |           |           |           |   |
| Events Management                        | <b>12</b>  |           | <b>12</b> |           |           | (A) -To review how the Council manages its large public events.   |
| <b>Total</b>                             | <b>12</b>  | <b>0</b>  | <b>12</b> | <b>0</b>  | <b>0</b>  |   |
| <b>Chief Executive Total</b>             | <b>240</b> | <b>29</b> | <b>68</b> | <b>84</b> | <b>59</b> |   |

| <b>Digital, Customer and Commercial Services</b> |           |           |           |  |           |  |
|--|-----------|-----------|-----------|--|-----------|--|
| Identity and Access Management                   | <b>15</b> |           |           |  | <b>15</b> | (A) - To ensure there are effective identity and access procedures in place to prevent attackers gaining access to systems, which may appear legitimate.                 |
| Digital Roadmap Governance                       | <b>15</b> |           |           |  | <b>15</b> | (A) - To ensure there is effective governance over the digital roadmap.  |
| Corporate Procurement                            | <b>20</b> |           | <b>20</b> |  |           | (A) - To carry out a detailed review of a number of procurement exercises ensuring compliance with the Procurement Code/procurement regulations and Social Value Policy. |
| Business World System                            | <b>12</b> | <b>12</b> |           |  |           | (A) - To ensure that this system is managed effectively with a particular focus on payments generated from feeder systems.   |
| <b>Total</b>                                     | <b>62</b> | <b>12</b> | <b>20</b> |  | <b>15</b> |  |

| <b>Housing and Community Services</b> |           |           |           |          |           |   |
|---------------------------------------|-----------|-----------|-----------|----------|-----------|---|
| Rent Accounting                       | <b>15</b> | <b>15</b> |           |          |           | <b>(A)</b> - To ensure Council House rent is managed and accounted for effectively.   |
| Housing Repairs Management            | <b>20</b> |           | <b>20</b> |          |           | <b>(A)</b> - To review the management processes to ensure that repairs are scheduled and delivered effectively.                 |
| Employee Warning System               | <b>12</b> |           |           |          | <b>12</b> | <b>(A)</b> - As the follow up of the original audit also received a Minimal assurance rating a full audit is to be undertaken.  |
| Grant Claims                          | <b>4</b>  |           | <b>4</b>  |          |           | <b>(O)</b> - To ensure that grant terms and conditions are adhered to.  |
| <b>Total</b>                          | <b>51</b> | <b>15</b> | <b>24</b> | <b>0</b> | <b>12</b> |   |
| <b>Regeneration and Enterprise</b>    |           |           |           |          |           |   |
| Leisure Centre Management             | <b>15</b> | <b>15</b> |           |          |           | <b>(A)</b> - To review the management of leisure centres with a particular focus on income, health and safety and safeguarding. |

|                                     |            |           |           |           |           |   |
|-------------------------------------|------------|-----------|-----------|-----------|-----------|---|
| Museums Management                  | 15         |           |           | 15        |           | (A) - To review how the Dudley collection is managed and how the Museum Service is promoted.          |
| Very Light Railway                  | 10         |           |           |           | 10        | (A) - To review the governance over the Very Light Railway project.                                   |
| <b>Total</b>                        | <b>40</b>  | <b>15</b> | <b>0</b>  | <b>15</b> | <b>10</b> |   |
| <b>Environment</b>                  |            |           |           |           |           |   |
| Climate Change                      | 15         |           |           |           | 15        | (A) - To review the governance to ensure that the Council's climate change commitments are delivered. |
| Licensing                           | 12         | 12        |           |           |           | (A) - To review how licenses are issued and how enforcement activity is carried out.                  |
| <b>Total</b>                        | <b>27</b>  | <b>12</b> | <b>0</b>  | <b>0</b>  | <b>15</b> |   |
| <b>Deputy Chief Executive Total</b> | <b>180</b> | <b>54</b> | <b>44</b> | <b>30</b> | <b>52</b> |   |

| <b>Other</b>         |            |           |           |           |           |  |
|----------------------|------------|-----------|-----------|-----------|-----------|--|
| Follow Up - MINIMALS | <b>48</b>  | <b>12</b> | <b>12</b> | <b>12</b> | <b>12</b> | To follow up previous audits as agreed with Audit and Standards Committee: Housing Property Compliance, Electoral Services, Corporate Procurement, Corporate Building Compliance, BACS System. |
| Follow Up - HIGHS    | <b>40</b>  | <b>10</b> | <b>10</b> | <b>10</b> | <b>10</b> | To follow up High priority actions in accordance with the process agreed with Audit and Standards Committee.   |
| Advice and Support   | <b>40</b>  | <b>10</b> | <b>10</b> | <b>10</b> | <b>10</b> | To provide day to day support to the Council.  |
| Contingency          | <b>68</b>  | <b>17</b> | <b>17</b> | <b>17</b> | <b>17</b> | To provide contingency in case any significant risks that require immediate assurance are identified during the year.  |
| <b>Total</b>         | <b>196</b> | <b>49</b> | <b>49</b> | <b>49</b> | <b>49</b> |  |

| <b>Schools</b>                        |            |            |            |            |            |  |
|---------------------------------------|------------|------------|------------|------------|------------|--|
| School Audits                         | <b>46</b>  | <b>28</b>  |            | <b>18</b>  |            | To provide assurance on the key risks in relation to Governance and Financial Management for a number of Schools (Dormston, Summerhill, Wordsley, Oldswinford, Mount Pleasant Primary, Amblecote Primary, St James C of E Primary, Newfield Park Primary, Hurst Green Primary, Withymoor Primary). |
| Advice and Support                    | <b>16</b>  | <b>4</b>   | <b>4</b>   | <b>4</b>   | <b>4</b>   | To provide day to day support to Schools.  |
| Follow Up                             | <b>8</b>   | <b>2</b>   | <b>2</b>   | <b>2</b>   | <b>2</b>   | To follow up Minimal assurance audit reports and High priority actions.  |
| <b>Total</b>                          | <b>70</b>  | <b>34</b>  | <b>6</b>   | <b>24</b>  | <b>6</b>   |  |
| <b>Directorates and Schools Total</b> | <b>686</b> | <b>166</b> | <b>167</b> | <b>187</b> | <b>166</b> |  |

|   |            |           |           |           |           |   |
|---|------------|-----------|-----------|-----------|-----------|---|
| Audit Management  | <b>124</b> | <b>34</b> | <b>25</b> | <b>25</b> | <b>40</b> | Preparation of reports and attendance at Audit and Standards Committee and Strategic Executive Board, annual and strategic audit planning, quality control and development. |
| Prior Year Work   | <b>30</b>  | <b>30</b> |           |           |           | Completion of the 2022/2023 Audit Plan.   |
| Income Generation - Schools Financial Value Standard (SFVS) | <b>50</b>  |           |           | <b>30</b> | <b>20</b> | To ensure Schools are adhering to the requirements of the SFVS (approximately 50 Schools).  |
| Value for Money   | <b>20</b>  |           |           | <b>10</b> | <b>10</b> | Additional work undertaken to achieve Audit Services' income target.  |
| Fraud   | <b>260</b> | <b>65</b> | <b>65</b> | <b>65</b> | <b>65</b> | To undertake prevent, detect, investigate and resolve in accordance with the Fraud Action Plan.   |
| Honorary  | <b>20</b>  | <b>10</b> | <b>10</b> |           |           | To complete external review of a number of honorary accounts.   |
| External Contracts  | <b>25</b>  | <b>15</b> | <b>10</b> |           |           | Contract with a Multi-Academy Trust.  |

|                      |             |            |            |            |            |  |
|----------------------|-------------|------------|------------|------------|------------|--|
| Corporate Governance | <b>10</b>   | <b>10</b>  |            |            |            | To facilitate a self assessment of the Council's governance processes against best practice guidance and update the Code of Corporate Governance. To facilitate the production of the Annual Governance Statement. |
| Risk Management      | <b>120</b>  | <b>30</b>  | <b>30</b>  | <b>30</b>  | <b>30</b>  | To embed and administer the Council's risk management framework.   |
| <b>Total</b>         | <b>659</b>  | <b>194</b> | <b>140</b> | <b>160</b> | <b>165</b> |  |
| <b>TOTAL DAYS</b>    | <b>1345</b> | <b>360</b> | <b>307</b> | <b>347</b> | <b>331</b> |  |

# **Appendix B**

## **Audit Plan Reserve List**

|   |   |
|---|---|
| <p><b><u>Digital, Customer and Commercial Services</u></b><br/> Dudley Council Plus<br/> Information at Work System<br/> ICT Configuration Management<br/> Liquid Logic Portals<br/> ICT Inventory Management<br/> M3 System<br/> ICT Infrastructure<br/> Commercial Strategy<br/> Cheque Process<br/> MyICT/Service Desk<br/> iTrent System<br/> Business Intelligence</p>         | <p><b><u>Adult Social Care</u></b><br/> Adult Social Care Income<br/> Telecare<br/> Adults at Risk Team<br/> Community Equipment Service<br/> Adult Social Care Governance<br/> Adult Social Care Contract Management<br/> Learning and Development Transitions<br/> Living Independently Team<br/> Occupational Therapy</p>  |
| <p><b><u>Chief Executive's</u></b><br/> <u>People and Inclusion</u><br/> Apprenticeship Levy<br/> Absence Management<br/> Learning and Development<br/> People Strategy Governance<br/> HR Policies and Procedures<br/> Staff Wellbeing<br/> Time Recording</p> <p><u>Communication and Public Affairs</u><br/> Community Engagement<br/> Communication and Public Affairs Team</p> | <p><b><u>Finance and Legal Services</u></b><br/> Insurance<br/> Land Charges<br/> Schools Financial Monitoring<br/> Freedom of Information/Subject Access Requests<br/> Capital Strategy and Capital Programme<br/> General Ledger/Bank Reconciliations/Control Accounts<br/> Debtors<br/> Income Management<br/> Hardship Support<br/> Benefits<br/> Records Management<br/> VAT</p> |

|  |   |
|--|---|
| <p><b><u>Children's Services</u></b><br/> Youth Offending<br/> Dudley Safeguarding People Partnership<br/> School Placement Planning<br/> Youth Services<br/> Care Leavers<br/> Connexions<br/> Education Support Service<br/> Dudley Performing Arts<br/> School Admissions<br/> Specialist Inclusion Service</p>   | <p><b><u>Housing and Community Services</u></b><br/> Housing Occupational Therapy<br/> Housing Strategy<br/> Voids<br/> Leaseholders<br/> Housing Contract Management<br/> Sustaining Tenancies and Safeguarding<br/> Sheltered Housing<br/> Depot Safety and Security<br/> Housing Health and Safety<br/> Anti-Social Behaviour<br/> Statutory Disrepair<br/> Community Safety<br/> Community Cohesion/Prevent/Modern Slavery<br/> Housing Stores Contract<br/> Community Engagement and Participation<br/> Resource Management Centre</p> |
| <p><b><u>Regeneration and Enterprise</u></b><br/> Skills and Training Strategy and Delivery<br/> Adult Education<br/> Community Asset Transfer<br/> Building Control<br/> School Asset Management/<br/> Capital Plan<br/> UKSPF Programme<br/> Dudley Town Hall Bar and Bistro<br/> Community Infrastructure Levy<br/> Section 106<br/> Contract Management<br/> Corporate Estates Strategy/Asset Management</p> | <p><b><u>Environment</u></b><br/> Traffic Management<br/> Parking Management<br/> Street Cleansing<br/> Street Lighting<br/> Incab Waste Management System<br/> Depot Safety and Security<br/> Highways Structures<br/> Flood Management<br/> Fleet Management<br/> Waste Contract Management<br/> Enforcement Team<br/> Environment Health and Safety</p>  |

**Public Health and Wellbeing**

Public Health Programme  
Management  
Intelligence Team  
Business Continuity  
Public Health Commissioning  
Infection Control  
Occupational Health and Safety  
Contaminated Land  
Use of Volunteers  
Emergency Planning

**Schools**

Brockmoor Primary  
Huntingtree Primary  
Wollescote Primary