

APPENDIX 1

Tees Valley Audit & Assurance Service

DRAFT

Internal Audit Plan

2017/18

Middlesbrough Council

DRAFT

TEES VALLEY AUDIT & ASSURANCE SERVICES

Internal Audit Plan 2017/18

INTRODUCTION

Purpose

- 1 This document sets out the proposed programme of internal audit and assurance work for 2017/18 for the Corporate Affairs and Audit Committee's final comment and endorsement. In accordance with good practice, internal audit is required to prepare an audit plan on at least an annual basis. The Plan included in **Appendix A** (summary) and **Appendix B** (detailed) is based on a number of sources of

information but needs to be flexible to allow some amendment throughout the year in response to new and emerging risks and changes in priorities. In the current challenging economic climate, it is vital that the annual programme of internal audit work focuses on what really matters.

- 2 The Council is on a continuous improvement journey and the content of the Plan is aimed at providing support during that journey. The content of the internal audit plan is risk based and the basis for the risk assessment is the Council's corporate and directorate risk registers and the service's own prepared fraud and loss risk assessment. The content of the internal audit plan is also influenced by a variety of sources which can be summarised as follows:
 - The Council's Plan and key priorities.
 - The Council's key risks.
 - New systems and processes to be developed.
 - Fraud and loss risk self assessment.
 - Networking with other local authorities.
 - Areas of previous weakness.
 - Insurance claim data and trends.
 - Specific requests from the Chief Executive and the Corporate Affairs and Audit Committee.
 - Specific requests from other chief officers and service managers.
- 3 TVAAS began as the shared internal audit service between Middlesbrough and Redcar and Cleveland Borough Councils and was established on 1 January 2011. The service later expanded at Redcar in 2014 to cover a range of assurance services including health and safety, risk management, business continuity and insurance although the Service continues to provide Middlesbrough Council with internal audit services only.
- 4 The internal audit work of TVAAS is driven by legislative and regulatory requirements and all local authorities have a statutory requirement to make provision for internal audit in accordance with proper standards of professional practice as set out in the Public Sector Internal Auditing Standards (PSIAS). TVAAS has a key role in helping both councils achieve their objectives by examining the effectiveness of the governance arrangements and providing assurance to both councils that controls are operating effectively in order to manage the key risks facing the achievement of their objectives. The integrated Team enables the more timely raising of risk areas and issues that need to be resolved ranging from information security matters to health and safety to financial control. The work of the Team contributes to an improved corporate governance framework which will inform the Council's' Annual Governance Statement.

TVAAS Vision

- 5 A service which seeks to deliver in time, on time, to the highest quality; and which is regarded as an effective provider of assurance. A Service which adds value and helps support public services to deliver better outcomes for local people.

Auditor Code of Ethics

- 6 In common with other professional bodies, UK internal auditors in the UK public sector must comply with the Institute of Internal Auditors (IIA) Code of Ethics principles as follows:

- Integrity
- Objectivity
- Confidentiality
- Competency

These standards will apply to all members of TVAAS who must also have regard to the *seven principles of public life* and the requirements of membership of other professional bodies. The Audit and Assurance Manager is a qualified Chartered Internal Auditor and Accountant, has the Qualification in Internal Audit Leadership and sits on the Institute of Internal Auditor's Professional Development Committee. The Assurance Lead – Health and Safety is a qualified health and safety practitioner whilst other staff within the Team have a wide range of local government and governance experience and many are either a member of or have successfully completed the exams of a recognised professional accountancy body or the Association of Accounting Technicians. A number of staff are also pursuing Certified Internal Auditor status.

2017/18 Audit and Assurance Plan for Middlesbrough Council

- 7 The priority and focus of the Team and the work contained within the annual plan reflects the risks and priorities facing the Council. TVAAS' priority remains to help support the Council in implementing change by helping it to maintain an effective control and governance environment during these challenging times. The content of the proposed internal audit plan very much reflects the challenges facing the Council and is designed to:

- Continually develop new ways of working for the Audit and Assurance Team in order to be able to provide assurance on the effectiveness of the governance, risk management and internal control environment.
- Advise and contribute to the good progress made to implement and embed a robust information governance framework.

- Provide advice on the design, implementation and operation of appropriate controls so as to minimise the risk of fraud and error.
- Support the Council in making effective use of its resources and thereby supporting the attainment of its planned savings and Change Programme.
- Act as a visible deterrent against all fraudulent activity, corruption and other wrong doing.
- Support the Council in providing an appropriate and effective response and investigation into any instances of suspected fraud or corruption.

Providing Assurance to the Council

8 TVAAS will perform different categories of work in order to provide assurance to the Council that it has an effective control environment in place. In **Appendix A**, the internal audit plan has been separated into a number of different categories of assurance as follows:

- Corp - Corporate assurance on areas relating to the Council's Improvement Plan and to areas included on the Council's corporate risk register.
- Fin - Financial/material systems
- Comp - Internal control compliance assignments
- ICT – Information communication technology audits
- Sch – Schools specific assignments
- CF - Counter fraud related assignments
- Con - Contingency (allocation of time for the unexpected)
- LR – liaison and reporting e.g. reporting to and attendance at the Corporate Affairs and Audit Committee, responding to queries from elected Members; attendance and advice and support to directorate management teams and Leadership Management team.

9 The number of days currently allocated to each of the categories is summarised in **Appendix A** whilst **Appendix B** provides a more detailed breakdown of planned individual assignments. Many of the audits will involve sample testing and discussion with officers across all directorates of the Council in order to be able to provide assurance at a corporate level. However, a number of audits are specific to one directorate. The content of the audit plan needs to offer some flexibility so that it can be amended throughout the year in response to changes in risks, priorities, legislation, and whistleblowing allegations.

What's Different for 2017/18 Auditing?

10 The ever changing nature of internal audit work combined with the need to deliver assurance within fewer audit days means that there has to be a continual review and refinement of the way in which internal audit operates so that it can add value to the Council on its continuous improvement journey. The following is proposed:

- A focus on providing support and guidance where possible to new or developing systems and processes so that effective controls can be identified at the outset;
- More short and focussed audits on areas that are not deemed high risk but where some periodic assurance is still required;
- More flexibility in terms of changing the planned assignments in order to ensure that audit work meets the needs of the Council in an ever changing risk and control environment.
- An emphasis on upgrading the skills of the auditors to meet the new qualification regime of the Institute of Internal Auditors;
- The introduction of audit spot checks and manager self assessments to allow time to be spent on assessing compliance and reducing time spent on producing reports.

Progress against the Plan

11 Progress against the plan will be monitored throughout the year and key issues reported to the Strategic Director of Finance, Governance and Support as S151 Officer. The Audit and Assurance Manager will also report to the Corporate Affairs and Audit Committee on key issues arising from the work included in the Plan. The Audit and Assurance Manager will also report to the Corporate Affairs and Audit Committee on TVAAS' performance according to the agreed performance measures.

12 The Plan will be subject to regular re-evaluation (subject to agreement with Performance Team) throughout the financial year to ensure that audit and assurance resources are prioritised and continually directed towards the areas of highest risk. Any significant variations to the Plan will be reported to the Chair and Vice Chair of the Corporate Affairs and Audit Committee.

Completing the Plan

13 Once the content of the Plan and its individual assignments has been agreed, contact will be made with all relevant managers whose area of responsibility is included within the Plan. The purpose of this contact is to agree, well in advance, timing for the assurance and compliance audits to be carried out. Once the timing has been agreed, it is requested that managers do not request a change to that schedule unless absolutely necessary. Managers should be aware that many of the assignments are included in the Plan specifically at the request of a member of the Leadership Management Team or Corporate Affairs and Audit Committee and therefore any request to cancel or defer an audit will have to be notified to the

appropriate member of LMT or Corporate Affairs and Audit Committee who may choose to overrule the manager's request.

14 The procedure for completing each individual assignment may vary to some extent but the usual process is summarised below:

- The Principal Auditor/Auditor will contact the responsible officer(s) for an audit at least four weeks before the scheduled audit date in order to confirm arrangements and to arrange a meeting to discuss the scope of the audit.
- At some point within the four weeks prior to the scheduled start date, the scoping meeting will be held between the relevant TVAAS staff and the responsible officer(s) for the audit.
- As a result of that meeting, the audit lead will prepare a proposed term of reference document outlining the main focus of the audit and how it will be undertaken. This will be sent to the responsible officer(s) and/or Director for agreement and amendment as necessary. It is the responsibility of the responsible officer(s) to ensure that their staff are aware of the audit and its purpose and that they are able to make time to engage with the audit staff throughout the scheduled period. This meeting will also discuss practical arrangements e.g. access to systems, documents so that the responsible officer may prepare accordingly.
- The field work of the audit will commence on the scheduled date as agreed. The nature of the field work will vary considerably according to different assignments but will typically involve audit presence on site, requests for meetings and information from and with managers and their staff. TVAAS staff will aim to carry out their work with sensitivity and causing the minimum of disruption to teams affected.
- Any significant concerns identified during the audit will be communicated to the responsible officer(s) on an ongoing basis.
- Following the completion of the fieldwork, the TVAAS audit and assurance officer will produce a draft report outlining the main findings from the audit together with recommendations for action. The report and associated working papers and evidence collated will be reviewed by an assurance lead. Most draft reports are also reviewed by the Audit and Assurance Manager before its issue.
- Depending upon the content of the draft report, a discussion meeting may then be held with responsible officers or the draft may be issued to them (usually the head of service) directly. If the report contains significant findings or recommendations, it is probable that a meeting will be held so that the auditor can present their findings and ask for management comments. However, if the report has identified no major issues or recommendations then it may not be necessary for a meeting to be held and instead the report can be issued as a draft for management comment.

- The draft report will provide an overall level of assurance that the audit and assurance officer(s) has concluded is appropriate based on their findings of those areas examined. There are five possible assurance levels as follows: **Strong, Good, Moderate, Cause for Concern and Cause for Significant Concern**. The definition for each of these assurance levels is provided in each TVAAS audit report as an appendix.
- It is at this stage that the audit and assurance officer(s) will require the responsible officer(s) to provide 'management comments' which detail the proposed remedial action to be taken to address the findings in the report together with target dates for completion of these actions. If the audit and assurance officer(s) considers that the management comments do not adequately address the finding then the action proposed will be revisited with the responsible officer(s).
- Following agreement of the draft report and the receipt of a management response to each of the recommendations, the final report, including the management responses, will be issued to the relevant officers and a copy also issued to the director and, where appropriate, to the External Auditor. Audit reports covering corporate matters e.g. risk management; performance management will also be issued to LMT.
- All agreed recommendations are ranked according to three priority levels with a priority 1 recommendation being the most significant. All P1 recommendations and the progress being made to implement them are reported to Corporate Affairs and Audit Committee.
- The findings on all internal audit work, resulting in cause for Concern or lower, are reported in summary form to the Corporate Affairs and Audit Committee once the report has been issued in final.

Quality

- 15 TVAAS staff are committed to delivering a quality service to the highest professional standards that adds value to its customers. The Service actively monitors its performance and a customer satisfaction survey is issued with each draft audit report (excluding investigations). In accordance with the Public Sector Internal Auditing Standards, the Team will also monitor its own quality.

Performance Measures

- 16 A service level agreement for the provision of internal audit services is in place between Redcar and Cleveland Borough Council and Middlesbrough Council and includes a number of performance measures (additional measures have since been added by the Audit and Assurance Manager). The status against each of these measures is reported to Corporate Affairs and Audit Committee on an ongoing basis. The relevance of the current measures have been reviewed and compared to other

internal audit services and it is proposed that the measures for 2017/18 will be as follows:

- 1) Percentage completion of the agreed annual audit plan (Target 100%).
- 2) To achieve an average customer satisfaction survey score of 3.8 (4 being the highest).
- 3) Percentage of draft reports issued within 15 days of the end of fieldwork – target will be 100% for 2017/18.
- 4) Average productivity for the Team target 90% - this is based on all team members including managers and reflects the proportion of time at work that will be spent of the provision of assurance to the councils. The remaining 10% is management and supervision time (recruitment, personnel matters, training, day release for professional qualifications, conferences, staff briefings, team meetings, system support and administration). The target will also be for 100% of team members to meet their individual productivity target.
- 5) Number of assignments completed according to deadline set (unless there is a documented and valid reason for the deadline extending) – target 100%
- 6) Number of assignments completed within the budgeted time allocation (unless there is a documented and valid reason for exceeding the budget e.g. additional scope) – target 100%.

APPENDIX A – SUMMARY INTERNAL AUDIT PLAN

Assurance Category	Description	2017/18 Planned Days	2016/17 Planned Days
Corporate Assurance and risk mitigation assurance (Corp)	These assignments review key corporate themes that cut across all directorates and are aimed at providing the appropriate assurance to the Council that its overall governance and control arrangements are effective as it continues on its improvement journey. The findings from this work will also contribute to the formation of the Council's Annual Governance Statement. Audits within this category are also aimed at assessing the extent to which the Council's corporate risks are being effectively mitigated.	188	185
Compliance with Internal Controls (Comp)	Audits in this category aim to test and conclude on the level of compliance with Council policy, procedure and controls. Testing is carried out on a sample basis to assess the extent of compliance.	145	180
Financial/Material Systems (Fin)	Financial systems and controls remain an important area of the internal audit plan as they provide the Section 151 Officer with assurance that the Council has made proper arrangements for the effective administration of its financial affairs and support the integrity of the Council's accounts. Their annual inclusion in the internal audit plan is not indicative of a poor control environment but reflects the overall significance and materiality of these systems to the Council.	160	145
Information Technology Assurance (ICT)	This category of audits review ICT governance and controls.	35	35
Schools Assurance (Sch)	The Council has a statutory role to monitor and support its schools to achieving high and to intervene in cases of underperformance. The allocation of this time will be agreed with the Director of Learning and Skills but is likely to be split between themed audits across a sample of schools (e.g. budget control), audits	50	20

Assurance Category	Description	2017/18 Planned Days	2016/17 Planned Days
Counter Fraud (CF)	<p>of high risk schools and consideration of the management of risks to schools.</p> <p>To reduce the risk of fraud and corruption taking place, the Council has to demonstrate a strong anti fraud culture. TVAAS will assist the Council in establishing such a culture by ensuring that the Anti Fraud, Bribery & Corruption Policy is up to date and reflects relevant legislation; by raising awareness of key fraud and loss risks and how to report any concerns and by carrying out an annual fraud and loss risk self assessment to identify the key risk areas for the Council and ensuring that audit resource is directed towards those areas.</p>	75	100
Contingency (Con)	To enable internal audit to respond to whistleblowing allegations or to undertake other unplanned work in response to emerging risks and priorities. This allocation of time may also be used to provide support and advice on new or developing systems and processes.	85	75
Liaison and Reporting (LR)	This category includes time to prepare for and attend the Corporate Affairs and Audit Committee, officer groups and management meetings across the Council. Liaison with directorate contacts, external audit, risk management and performance management will also be required.	117	115
TOTAL DAYS		855	855

APPENDIX B – DETAILED INTERNAL AUDIT PLAN 2017/18

The Plan is set out in the table below.

Directorate key – CROSS (assignment cuts across all directorates); FGS (Finance, Governance and Support); CHILD (Children’s Services); SC (Social Care); GP (Growth and Place)

Assurance category key - **Corp** (Corporate governance assurance or audits linked to areas included on the Council’s corporate risk register); **Fin** (Financial/material systems); **Comp** (Internal control compliance assignments); **ICT** (Information communication technology audits); **Sch** (Schools specific assignments); **CF** (Counter fraud related assignments); **Con** (Contingency - allocation of time for the unexpected); **LR** (Liaison and reporting)

Reason	Assignment	Risk reference	Planned Days	Director ate	Categor y	Comments
Previous cause for concern report and external audit concern	Project Management	O1-028; O1-027; O1-007; O1-036; O1-037; O8-015; O8-056	10	FGS	Comp	Testing on compliance to confirm that new framework is embedded.

Reason	Assignment	Risk reference	Planned Days	Director ate	Category	Comments
Previous cause for concern report and external audit concern	Property And Land Disposal/Asset Management	O1-013; O7-002	10	FGS	Comp	Testing on compliance to confirm that new framework is embedded.
Council Improvement Plan area	Capital Programme	O1-008	5	FGS	Comp	Confirm progress made towards development of an effective capital programme.
Council Improvement Plan area	Financial Planning, Monitoring And Control	O8-034; O8-009	10	FGS	Corp	Confirm the budgetary control and monitoring framework and the progress being made to ensure that budget managers have the requisite skills.
Agreed with FGS DMT	Contract Management	O8-062	10	CROSS	Corp	A review of the contract management control framework in place to ensure that the Council has effective governance processes in place for setting up and then monitoring compliance with its contracts.
Council Improvement Plan area	Risk Management	O8-062; O8-033	10	CROSS	Corp	To review whether the Council has an effective risk management framework in place.
Requested by service - critical friend work	Information Governance	O2-005; O8-038	10	FGS	Corp	Information Governance Audit and Assurance Officer's critical friend input - not an audit.
Council Improvement	ICT Governance	O8-043; O8-06; O8-052; O8-061; O8-063; O8-038;	10	FGS	ICT	A review of the effectiveness of the ICT Strategy and management arrangements in

Reason	Assignment	Risk reference	Planned Days	Director ate	Category	Comments
Plan area		O8-019				place.
Council Improvement Plan area	Performance Management Data Quality Checks	O8-036	5	CROSS	Corp	To provide assurance that reported outcomes and performance is accurate.
Council Improvement Plan area	Decision Making	O8-022; O8-035	10	CROSS	Corp	To review decision making processes to confirm transparent arrangements in place.
Council Improvement Plan area	Partnership Governance	O2-007; O2-020; O8-008	10	CROSS	Corp	Provide assurance that an effective framework is in place and is embedded.
Key control area	HR Policy Compliance	O8-026; O8-027; O8-019; O8-020	15	CROSS	Comp	To sample test compliance with HR policy areas.
Key control area	Complaints Management	O8-024	5	FGS	Comp	To sample test the controls around dealing with complaints.
Previous cause for concern report	Declarations Of Interests	O8-054	5	CROSS	Comp	A follow up of the issues raised in a previous cause for concern audit report.
Agreed with FGS DMT	Compliance with procurement/contract procedure rules		10	CROSS	Comp	Testing of a sample of contracts to ensure that all were carried out in accordance with the Council's contract procedure rules.

Reason	Assignment	Risk reference	Planned Days	Director ate	Category	Comments
To confirm control environment in new system.	Agresso	O8-001	15	FGS	ICT	To test on a sample basis the control environment of new system.
Material system	Main Accounting/Bank rec	O8-009	10	FGS	Fin	Material systems audit.
Material system	Debtors	O8-009	15	FGS	Fin	Material systems audit.
Material system	Creditors	O8-009	15	FGS	Fin	Material systems audit.
Material system	Council Tax And Business Rates	O1-029; O8-005	15	FGS	Fin	Material systems audit.
Material system	Housing And Council Tax Benefits	O8-009	15	FGS	Fin	Material systems audit.
Material system	Payroll, Travel & Expenses Incl HR Payroll System	O8-009; O8-042	15	FGS	Fin	Material systems audit.
Material system	Capital Accounting	O8-009	10	FGS	Fin	Material systems audit.
Material system	Pension Fund Admin	O8-014	10	FGS	Fin	Material systems audit.
Material system	Pension Fund Investments	O8-014	10	FGS	Fin	Material systems audit.
Material system	Medium Term	O1-040; O8-017; O8-057;	10	FGS	Fin	Material systems audit.

Reason	Assignment	Risk reference	Planned Days	Director ate	Category	Comments
	Financial Plan	O8-009				
Material system	Treasury Management	O8-009	5	FGS	Fin	Material systems audit.
Main System	Housing Benefit Count		25	FGS	Fin	Annual verification testing - provisional only.
Risk Register	Income Targets	O2-031; O1-012; O2-003	5	CROSS	Corp	To review controls in place to achieve stated income targets - to review those areas included on the Council's risk register.
Key fraud risk	Purchasing Cards		10	FGS	CF	To review counter fraud controls.
Agreed with Children's Services DMT	Safeguarding Children Contingency	O5-009; O5-003; O5-018	18	CS	Corp	The exact scope of any audit work will be defined at the time of the audit but may link to stated risk mitigation measures such as recruitment and retention strategies, case load management, child protection procedures and record keeping.
Requested by Chief Executive	Children's Services Plans	O5-006; O5-004; O5-015	5	CS	Comp	Children's Services DMT have requested that a separate audit not be carried out but that testing be incorporated into the Project Management audit

Reason	Assignment	Risk reference	Planned Days	Director ate	Category	Comments
Agreed with Children's Services DMT and deferred from 2016/17.	Children's Homes		15	CS	Corp	To provide assurance that management have established adequate processes and monitoring arrangements for ensuring that children's homes are operating to acceptable standards, that voids are being managed and to consider how independent operators contract with the Council. Deferred from 2016/17.
Agreed with Children's Services DMT.	Liquid Logic	O5-001	10	CS	ICT	A review of the usage and application of the system.
Agreed with Children's Services DMT.	Youth Offending Service		10	CS	Corp	This area was previously audited in 2015/16 and the audit gave Moderate Assurance (based on the scope of the audit). This audit will consider the issues identified in that audit and the extent to which previously recommended actions have been completed
Risk register	Special Education Needs & Disability Service	O4-010; O4-019	10	CS	Sch	To provide assurance on the effectiveness of the measures in place to mitigate the risks attached to SEND services.

Reason	Assignment	Risk reference	Planned Days	Director ate	Category	Comments
Requirement of Hartlepool Borough Council - accountable body	Youth Employment Initiative	O4-006	10	CS	Comp	Annual certification.
Agreed with Children's Services DMT.	Schools/School Investment Contingency	O4-014; O4-008;O4-001; O4-002; O4-015; O4-016; O4-003; O4-012	40	CS	Sch	The time allocation under this heading is proposed to be divided between: 1) Establishment reviews of a sample of schools. 2) Themed audits examining a particular issue e.g. school effectiveness strategy, monitoring of school standards, budget management across a number of schools. Focus on SEND as a theme and Council's role in relation to schools.
Agreed with SC DMT	Safeguarding Adults Contingency	O6-009	20	SC	Corp	The scope to be agreed with the Social Care DMT.
Agreed with SC DMT	Better Care Fund	O6-004	10	SC	Corp	Provide assurance regarding the governance relating to the Better Care Fund.
Agreed with SC DMT	Prevention And Access	O6-001; O6-007	15	SC	Corp	Provide assurance regarding the plans, demand modelling and strategies in place to focus on early intervention and reablement.

Reason	Assignment	Risk reference	Planned Days	Director ate	Category	Comments
Agreed with SC DMT	Adult Social Care	O6-012; O6-006	15	SC	Corp	Exact scope to be defined by may include work to provide assurance regarding the controls and processes in place for the South Tees Single Point of Access for adult health and social care or could consider and test the effectiveness of plans to achieve required savings.
Agreed with SC DMT	Social Care Payments	O6-003	10	SC	CF	A review of the anti fraud controls in place at the Council to ensure that correct payments for care are being made. The review will include direct payments, care at home and residential care payments.
Agreed with GP DMT	Volunteer Controls	O2-002	10	GP	Corp	An audit of the policy and management framework to ensure that volunteers are recorded monitored and that effective controls regarding checks, health and safety etc. are in place.
Agreed with GP DMT	Waste Management And Recycling	O7-012; O7-023	15	GP	Comp	An audit of compliance with policies and procedures and to provide assurance of stated mitigation controls relating to the risks.
Agreed with GP DMT	Highways And Winter Maintenance	O1-032; O7-014; O7-019; O7-005	10	GP	Comp	A compliance audit to ensure that there are adequate arrangements in place regarding the contract monitoring, maintenance plans and salt order levels.

Reason	Assignment	Risk reference	Planned Days	Director ate	Category	Comments
Agreed with GP DMT	Property And Commercial Services	O7-025; O7-013; O7-018; O7-025;	10	GP	Corp	An allocation of time to cover a particular area within Property & Commercial Services – to be agreed with the Director Environment and Commercial Service. Areas that could be included are design services; repairs & maintenance; cleaning and concierge; bus station; bereavement services; school catering and community transport.
Agreed with GP DMT	Planning And Building Control	O1-039	10	GP	Comp	Provide assurance that adequate enforcement policies and procedures are in place and are complied with.
Agreed with GP DMT	Road Safety	O1-009; O1-038	10	GP	Comp	Provide assurance that initiatives to increase road safety are being delivered according to key milestones and actions
Agreed with GP DMT	LED Street Lighting Contract		5	GP	Comp	A review of the contract management arrangements in place.
Agreed with GP DMT	Labs		10	GP	Comp	A review of the control environment in place.
Agreed with GP DMT	Town Hall Project Management	O1-006	10	GP	Comp	An allocation of time to review the project management controls.

Reason	Assignment	Risk reference	Planned Days	Director ate	Category	Comments
Update and review of Anti Fraud, Bribery and Corruption Policy	Counter Fraud Strategy		5	CROSS	CF	Review and update the Council's counter fraud strategy framework and ensure that it reflects relevant legislation.
Annual update of key fraud risks	Fraud And Loss Risk Self Assessment		5	CROSS	CF	Review of the main fraud risks facing the Council, the results of which will feed into the annual internal audit plan.
Mandatory exercise	National Fraud Initiative (NFI)		15	CROSS	CF	Coordinating and dealing with any data matching investigations arising from the NFI exercise.
Key fraud risk	Cash Handling And Anti Fraud Controls		15	CROSS	CF	Testing across a sample of Council service areas to confirm that appropriate cash handling, anti fraud and anti corruption controls are in place.
Allocation for investigations arising throughout the year	Counter Fraud And Investigations Contingency		15	CROSS	CF	Investigations into specific concerns arising during the year, targeted anti fraud control reviews and to communicate fraud alerts.
Annual requirement	Follow Up - Finance, Governance & Support		10	FGS	LR	Follow up on implementation of previous recommendations.

Reason	Assignment	Risk reference	Planned Days	Director ate	Category	Comments
Annual requirement	Follow Up - Children's Services		5	CS	LR	Follow up on implementation of previous recommendations.
Annual requirement	Follow Up - Social Care		5	SC	LR	Follow up on implementation of previous recommendations.
Annual requirement	Follow Up - Growth & Place		5	GP	LR	Follow up on implementation of previous recommendations.
Contingency	Council Improvement Plan/Governance Contingency	O8-054	10	CROSS	Con	Contingency allocation to provide critical friend support to the Council Improvement Plan as required throughout the year.
Contingency	Financial Controls Contingency		15	FGS	Con	Respond to specific requests for assurance and controls testing as a result of external audit findings or Section 151 identified concerns.
Contingency for grant sign offs.	Certification Of Grants And Claims Contingency		15	CROSS	Con	An allocation of time to certify grants and other claims as and when appropriate.

Reason	Assignment	Risk reference	Planned Days	Director ate	Category	Comments
Contingency to short assignments to be agreed with Children's Services DMT throughout the year.	Process And Controls Contingency Children's Services		20	CS	Con	An allocation of time to carry out a series of short reviews to provide assurance that key controls and processes are working effectively. The exact areas to be included will be agreed with DMT.
Contingency to short assignments to be agreed with Social Care DMT throughout the year.	Process And Controls Contingency Social Care		15	SC	Con	An allocation of time to carry out a series of short reviews to provide assurance that key controls and processes are working effectively. The exact areas to be included will be agreed with the DMT.
Contingency to short assignments to be agreed with Growth and Place DMT throughout the year.	Process And Controls Contingency Growth & Place		10	GP	Con	An allocation of time to carry out a series of short reviews to provide assurance that key controls and processes are working effectively. The exact areas to be included will be agreed with the DMT.
Annual requirement	External Audit Liaison		5	CROSS	LR	Liaison with Ernst & Young.

Reason	Assignment	Risk reference	Planned Days	Director ate	Category	Comments
Annual requirement	Annual Audit Plan And Assurance Mapping		10	CROSS	LR	Annual internal audit plan compilation.
Annual requirement	Audit Scheduling		14	CROSS	LR	Scheduling assignments with clients.
Annual requirement	Member Queries And Liaison		8	CROSS	LR	Responding to queries from Members.
Ongoing support and consultation throughout the year	Meetings And Advisory Finance, Governance & Support		15	FGS	LR	An allocation of time for TVAAS auditors to respond to ad hoc queries, requests for assistance, to attend DMT and other meetings as required.
Ongoing support and consultation throughout the year.	Meetings And Advisory Children's Services		5	CS	LR	An allocation of time for TVAAS auditors to respond to ad hoc queries, requests for assistance, to attend DMT and other meetings as required.
Ongoing support and consultation throughout the year.	Meetings And Advisory Social Care		5	SC	LR	An allocation of time for TVAAS auditors to respond to ad hoc queries, requests for assistance, to attend DMT and other meetings as required.
Ongoing support and consultation throughout the year.	Meetings And Advisory Growth & Place		5	GP	LR	An allocation of time for TVAAS auditors to respond to ad hoc queries, requests for assistance, to attend DMT and other meetings as required.

Reason	Assignment	Risk reference	Planned Days	Director ate	Category	Comments
Annual requirement	Corporate Affairs And Audit Committee		20	CROSS	LR	Report writing, attendance and Member queries/training
Annual requirement	LMT, Committees And Governance Groups (Excluding Corporate Affairs And Audit Committee)		5	CROSS	LR	Attendance and/or report writing for LMT, Risk Management Group etc.

GRAND TOTAL MIDDLESBROUGH COUNCIL – 855 days (2016/17 - 855)