

Internal Audit Strategy & Plan

2024/25



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Introduction

1. This report summarises the proposed work of Internal Audit for 2024/25. The aim is to give an overview of areas to be covered during the year and to provide an opportunity to comment on the proposed coverage.
2. The audit plan has been developed to allow sufficient flexibility to respond to change which will happen during the year. Whilst every effort is made to deliver the plan as shown there will always be the need to respond to emerging risks and changing circumstances. The plan is therefore a statement of intent – our liaison meetings with senior management will ensure that it is reviewed regularly.
3. Internal Audit is a statutory service required by the Accounts and Audit Regulations 2015. It is also a key source of independent assurance for management, designed to add value and improve how the Council operates. The results of our work feed into the Council's Annual Governance Statement.
4. The work is performed in conformance with the UK Public Sector Internal Audit Standards (PSIAS). These require that the scope of Internal Audit covers the whole range of the Council's activities, seeking to

provide an annual internal audit opinion on the governance, risk and internal control environment of the Council, which has been established to:

- Achieve strategic objectives.
- Ensure effective and efficient operational systems and programmes.
- Safeguard assets and interests of all kinds.
- Ensure the reliability and integrity of financial and operational information.
- Ensure economic, efficient and effective use of resources.
- Ensure compliance with established policies, procedures, laws, regulations and contracts.

Our Internal Audit Strategy

5. Our Internal Audit Strategy has been developed to take into account management's assessment of risk. This is obtained from the contents of the Strategic Risk Registers; External Audit considerations; detailed discussions with members of the Corporate Leadership Team and Extended Leadership Team relating to emerging risks/areas of concern and fraud risks within their area of control; the outcome of discussions with both the Council's Monitoring Officer and the S151 Officer; and an understanding of other alternative sources of assurance (internal and external).

6. Also, we use our own risk assessment against each activity assessing their materiality, sensitivity, significance and stability – ranking each area as high, medium or low risk. This allows each possible area to be prioritised based on risk, which then determines whether or not it will be included in the audit plan. A copy of the risk assessment methodology is included in **Appendix A**.
7. The plan has been constructed to ensure that it delivers against the PSIAS and the requirement to produce an annual Head of Internal Audit (HIA) opinion.
8. The annual risk based plan is produced based on the following key principles:
 - Assurance reviews with a high risk (i.e. >60%) ranking should be completed. However, it should be noted that each year there may be some high-risk areas which will not be included within the plan since they have or will be evaluated by other bodies or are covered by the Authority's own internal management review and scrutiny processes. Internal Audit will seek to place reliance on the outcome of these reviews. Consequently, all other high-risk areas will be evaluated.
 - Fundamental Financial systems should be completed irrespective of risk score – reviewed on a cyclical basis.
 - An initial allocation of days to conduct internal Special Investigations.
 - Time to undertake pro-active counter fraud work.
 - Risk based programme of compliance reviews, where appropriate.
9. The work of Internal Audit will continue to correlate with that of the Authority's External Auditor and respond to developments facing the Authority. This ensures that the Council gets the most out of its combined audit resource.

Resources

10. The total resource requirement for South Staffordshire Council in 2024/25 is 225 days. The total days are split across two categories, namely:
 - Internal Audit Plan 2024/25; and
 - Counter Fraud Plan 2024/25.
11. We propose to allocate resources across the organisation as shown in figure 1 below, with further details in **Appendices B & C**:

Figure 1 – Allocation of Internal Audit Plan Resources



12. In addition, internal audit resources contribute towards the Council's Delivery Plan priority areas of Prosperous Communities and Vibrant Communities as well as supporting the five key delivery arms of Financial Stability, Embracing Technology, Flexible & Skilled Council, Working with our Communities and Creating a Business and Community hub.

Internal Audit Plan 2024/25

13. Figure 1 highlights the allocation of audit resources by area. Further details of the Internal Audit Plan are contained in **Appendix B**.

14. Key highlights identified in the proposed 2024/25 Internal Audit Plan are:

- On-going assurance over the Council's key financial systems during 2024/25;
- Emphasis on performance and delivery of services, including Performance Management, Customer Services;
- Provision of assistance and support to new areas of risk for the Council, including exploring new ways to utilise developing technology;
- On-going assurance over the Council's cyber security arrangements, including third party access and security of critical systems; and
- A programme of counter fraud work including the continued development of data analytics to provide wider and real time assurance, as well as continuing to promote an anti-fraud culture across the Council.

Annual Audit Opinion Proposed Methodology

15. At the end of the year, our audit work will be categorised across the following three categories:

- Core Financial Systems;
- Assurance Reviews (other systems audits);
- Counter Fraud & Corruption, including Special Investigations (Internal).

16. The outcome of work in these categories will be used to form the overall annual audit opinion given by the HIA on the Authority's control environment.

17. It is considered that each separate category of audit work should continue to be assessed against a benchmark of at least 80% of the total number of audits being awarded an opinion of at least "adequate" within each category. For reasons of simplicity, it is considered that each category should attract equal weighting and a simple pass/fail assessment used to differentiate the overall opinion between "Substantial, Adequate and Limited" as illustrated below in Figure 2.

Figure 2 – Annual Opinion

| Overall Opinion Level | No. of categories achieving the 80% benchmark |
|-----------------------|---|
| Substantial Assurance | 3 out of the 3 categories |

| | |
|--------------------|-------------------------------------|
| Adequate Assurance | 2 out of the 3 categories |
| Limited Assurance | 1 and below out of the 3 categories |

18. The special investigations component of the Counter Fraud & Corruption category will consist of two elements: firstly, any financial loss and secondly an evaluation of the control environment. The proposed percentage allocations are detailed in Figure 3 below:

Figure 3 – Special Investigations Category

| Special Investigations (Column 1) | | Evaluation of Control Environment (Column 2) | |
|--------------------------------------|-----|---|-----|
| £0 – below £50,000 loss | 50% | Procurement/ Contract issues | 10% |
| £50,000- £100,000 loss | 40% | Cash/Asset Management arrangements | 10% |
| £100,000- £150,000 loss | 30% | Payment Mechanisms | 10% |
| £150,000 - £250,000 loss | 20% | Payroll/Expenses | 10% |
| Above £250,000 loss | 10% | Income | 10% |

The percentage score calculated for the special investigations will be based on column (1) the total value of fraud for the year (up to maximum score of 50%); and column (2) an evaluation of the control environment giving rise to the fraud (up to a maximum score of 50%). *The larger the financial loss and the more control failings giving rise to the fraud, the lower the % achieved for this category.

Counter Fraud Audit Plan 2024/25

19. We propose to allocate resources to our counter fraud work as per the details in **Appendix C**. This provides a robust response to Central Government's expectations for tackling fraud and corruption and includes time to participate in the biennial National Fraud Initiative data matching exercises. This demonstrates the Council's continued commitment to the delivery of good governance. This work is in addition to the anti-fraud work undertaken by the Revenue and Benefits Team to detect and prevent fraudulent claims and payments.

Provision & Structure

20. The Internal Audit Function of the Council is discharged by Staffordshire County Council's Internal Audit Service. The Corporate Director of Governance via the Chief Internal Auditor (CIA) is responsible for ensuring

an Internal Audit Function that collectively possess the necessary knowledge, skills and disciplines to discharge the function effectively. The CIA operates as the Head of Internal Audit.

21. Resources will be available to deliver the audit plans as detailed in Appendices B and C and where it is deemed that elements of the function are best delivered by other external providers the necessary arrangements are made. This helps to ensure that the Council meets the requirements of the Accounts and Audit Regulations 2015 for maintaining an adequate and effective internal audit function and governance, risk and internal control environment.

Performance & Quality Assurance Framework

22. Internal Audit within South Staffordshire Council operates in conformance with standards of best practice applicable to internal audit – in particular the UK Public Sector Internal Audit Standards UK (PSIAS) and the CIPFA Local Government Application Note. The Internal Audit team offer a wide depth of knowledge and experience across the Council. We promote excellence and quality through our audit processes, application of the Quality Assurance Framework (**Appendix D**) and the training and development programme for staff.

23. The Quality Assurance Framework includes all aspects of the Internal Audit Activity – including governance, professional practice and communication.
24. The Internal Audit Charter sets out the role, responsibilities and authority of the Internal Audit Service within the Council. This was initially approved in April 2015 and any amendments to its contents are endorsed by the Audit & Risk Committee annually.
25. Internal Audit remains sufficiently independent of the activities that it audits to enable auditors to perform their duties in such a way that allows them to make impartial and effective professional judgements and recommendations.
26. The Section use several ways to monitor performance, respond to feedback and identify ways in which to

improve the service provided. Evidence of the quality of our audits is gained through feedback from auditees and the results of supervision and quality assurance undertaken as part of our audit process.

27. The current performance measures are set out below in Figure 4 for information.

Figure 4 – Current Performance Measures

| Performance Indicator | Target |
|---|---------------|
| Reports issued to draft report stage | 90% |
| Average scores achieved on Customer Satisfaction questionnaires | 4 |

Appendix A – Planning Risk Assessment Methodology

1. **Materiality X 2**

- a) *Financial value (income/expenditure), materiality, size of budget*
Score between 1 (up to £50,000) 2 (up to £125,000) 3 (up to £0.5m) 4 (up to £2.5m) and 5 (above £2.5m)
- b) *No of transactions*
Score between 1 (a small number of transactions per year) and 5 (significant numbers of daily transactions)

2. **Impact/Sensitivity X2**

- a) *Links to Strategic Council Plan 2024-2028 Political sensitivity*
1=No links to Strategic Plan/ and/or no political sensitivity
2 =No links to Strategic Plan / and/or minimal political sensitivity
3=Indirect links with Strategic Plan/ and/or low level of political sensitivity
4=Direct links with Strategic Plan/ and/or medium level of political sensitivity
5=Direct links with Strategic Plan/ and/or high level of political sensitivity
- b) *Non-financial impact e.g., reputation*
1= Managed /reported to Service Unit -Local Media (short term duration)
2= Managed /reported to Departmental Management Team/ Local media (Medium/Long Term duration)
3= Managed /reported to Corporate Leadership Team and Members Regional media (short term)
4= Managed /reported to Members and Cabinet Regional/National media (Medium/ Long Term duration)
5= Third Party intervention Public Interest Group, National/International media (Medium/Long Term duration)
- c) *Contained in the Corporate Strategic Risk Register*
1 = No
5 = Yes
- d) *Key Partnership* - This considers how important the partnership is to the achievement of the Council's Outcomes. Failure to deliver the objectives of the partnership poses a significant risk to the Organisation.
1 = No
5 = Yes

3. **Audit View - Previous Assurance Category**

- 1 = Substantial Assurance
2 = Adequate Assurance
3 = No Opinion has previously been given
4 = Consultancy – system under development
5 = Limited Assurance

4. **Time since previous audit**

- 1 =Audit carried out last year
2 =Audit carried out 2 years ago
3 =Audit carried out 3 years ago
4 =Audit carried out 4 years ago
5 =Audit carried out 5 years ago or more or where there has been no previous audit coverage

5. **Linkage to Risk Management - Controls Assurance**

- 1 = External Assessment reports available – positive assurance provided
2.= *Internal Controls assurance statement available – positive assurance provided.
3.=* Internal Controls assurance statement available – significant risks identified.
4.= External Assessment reports available – control weaknesses identified
5.= Nothing available
* or equivalent

6. **Fraud**

- a) *Past experience or occurrence of fraud/irregularity*
Score between 1 (no knowledge/experience of fraudulent activity/irregularity) and 5 (repeated occurrence of fraud/irregularity or experience of fraud/irregularity with significant financial value)
- b) *Inherent risk of fraud within the system.*
Score between 1 (little known scope for intentional manipulation) and 5 (significant scope for intentional manipulation.)

7. **Stability of the System -**

- 1.= Stable system, nothing has changed.
2.= Stable system, changes proposed in year/ short term
3.= New System in operation
4.= System under development – limited to a specific service area
5.= System under development – complex area affecting the whole of the Council.

Appendix B – Draft Internal Audit Plan 2024/25

| Area | Days | Indicative Scope |
|-----------------------------------|----------------|--|
| Corporate | | |
| Integrated Performance Management | 12 | Integrated Performance data and processes were revised in 2023/24. Audit time has been requested for 2024/25 to provide assurance that the new arrangements are embedded and operating effectively to ensure delivery in accordance with the Council's Corporate and Service Delivery Plans. |
| Total No. of Days | 12 days | |
| Finance – Rebecca Mayer | | |
| Accounts Payable | 10 | Accounts Payable processes has been revised in 2023/24, supported by enhancements within the functionality of the finance system (E-Financials). Audit work in 2024/25 will be undertaken to ensure new ways of working are embedded and operating effectively, including controls operating within the e-financials system and e-procurement, controls over BACS transmissions, cheque payments, duplicate payments, control accounts, vendor management and compliance with the Transparency Code 2014. |
| Accounts Receivable | 10 | Audit work in 2024/25 will review compliance and embeddedness of the redesigned accounts receivable processes. This will include a review of the end-to-end processes relating to the raising and collection of debts (including use of payment mechanisms, such as Direct Debits), Legal Action taken as well as the reconciliation of debtor control accounts. |
| Budgetary Control | 10 | To examine the key controls relating to the Council's revenue budgetary control system to allow budgets to be appropriately set, approved, monitored and reported upon, including the Resources Planning and Prioritisation process to inform budget setting and decision making. |

| | | |
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| Payroll | 10 | Internal Audit will continue to review the processes in place within the payroll system to ensure that the control environment is robust and operating as expected including Payroll BACS Payments and payroll control accounts. |
| Management of the Capital Programme | 12 | Audit time is required in 2024/25 to provide assurance that processes are in place and operating effectively to ensure management of the capital programme are operating effectively, to include Capital Strategy and links to the Asset Strategy. The audit work to also include review of a small sample of capital schemes, including governance and financial oversight. Sample to include the Wombourne Redevelopment. |
| Main Accounting | 10 | <p>Audit to be undertaken in 2024/25 as part of the cyclical programme of reviews of key financial systems. Internal Audit will review the Council's main accounting system including bank reconciliations. The review will provide assurance that:</p> <ul style="list-style-type: none"> • Controls over feeder systems to the general ledger are adequate. • Controls are in place to balance the financial system. • Controls over opening balances are adequate. • Input and amendments into the ledger are complete, accurate and valid. • Cash/Bank balances are adequately controlled. • Suspense Accounts are adequately controlled. |
| Corporate Procurement | 10 | Audit time has been requested in 2024/25 to review procurements undertaken by the Council, to ensure that the contract procedure rules are being complied with, including the use of waivers / exceptions. This review will also consider contract management arrangements and compliance with new procurement regulations (Procurement Act 2023) due to come into effect from October 2024. |
| Total No. of Days | 72 days | |
| Governance – Lorraine Fowkes | | |

| | | |
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| Information Governance | 10 | The Data Protection Policy was refreshed in 2023/24. Audit time is required in 2024/25 to ensure compliance with the revised Data Protection Policy. The review will also include responses to Freedom of Information Requests and compliance with the Document Retention Schedule. |
| Total No. of Days | 10 days | |
| Operations (including ICT) – Jackie Smith | | |
| Customer Services & Relations | 12 | <p>Customer Services and the Customer Contact Centre has been reviewed in 2022/23 resulting in operational changes - splitting into three streams (i) Customer Relationship Management (to include reception, post room and contact centre) (ii) Customer Engagement Management (welfare enquiries / telephony) and (iii) Waste and Recycling enquiries.</p> <p>Management have requested audit time early in 2024/25 to provide assurance that the new arrangements are operating as anticipated and generating the expected benefits. The review will also include delivery of the Council's Customer Promise, launched in December 2023 and customer experience data collection and reporting arrangements.</p> |
| Business Continuity & Emergency Planning | 10 | Internal Audit time is required in 2024/25 to provide assurance that business continuity and emergency planning arrangements are operating effectively and in accordance with the Business Continuity and Emergency Planning Policy, including the development, maintenance and testing of service business continuity plans and links to ICT recovery planning. |
| Waste Management | 10 | The current waste management contract with Biffa was due to end April 2025, but was extended for one final year until April 2026. Retendering of the contract is due to be undertaken in 2025/26 and management have requested a review in 2024/25 to ensure that the current contract continues to be delivered effectively (including an amendment to the contract to reflect changes to the Environment Act and collection requirements) and provides best value to the Council. Outcomes of the review may also assist in informing the retendering |

| | | |
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| | | activity to be undertaken. |
| Disability Facilities Grant | 5 | <p>Annual verification of grant expenditure is required to provide assurance that conditions attached to the Disabilities Facilities Capital Grant Determination letter have been complied with. A declaration is to be completed and signed by the Chief Executive or Director of Finance to be received by Staffordshire County Council by no later than the 31st August 2024 in accordance with the passport agreement. From April 2023 management of cases and delivery of enhancements, funded by the DFG has been delivered, on behalf of the Council, by Stafford Borough Council.</p> <p>Review to include an assessment of the internal processes and systems for the management and oversight of DFG expenditure.</p> <p>Under the agreement in place, sample testing of cases, to provide assurance of compliance with conditions of the funding, are to be undertaken by Stafford Borough Council and confirmation to be received from their Section 151 or Chief Internal Auditor. Therefore, no sample testing of case files will be undertaken as part of this review.</p> |
| Revenue Refunds | 8 | Management have requested internal audit time in 2024/25 to provide assurance that systems and procedures for the processing of revenue refunds (Council Tax and NNDR) are operating effectively. |
| Employee Benefits – Viv up | 3 | Consideration is being given to the further expansion of the Employee Benefits schemes provided via Viv Up during 2024/25. Management have requested internal audit time in 2024/25 to continue to provide advice and support during the development of the offer. |
| Capita (Revenue & Benefits) System | 10 | The contract for this system is due to be renewed during 2024/25. This review will assess not only the application and interface security of the system, but also the security, data and resilience provisions provided in the contract by the vendor. Outcomes from the review to be considered as part of the contract retendering activity to be undertaken in year. |

| | | |
|--|----------------|---|
| | | This system is classified as a critical IT system. |
| Cyber Security – Third Party and Privileged Access | 10 | <p>Third party access to the corporate network is essential not only for support of systems by vendors, but to also allow access to the network by key partners. However, this type of access exposes the network, and importantly Council data, at a greater level of risk, specifically where these third-party accounts are also privileged accounts.</p> <p>Following recent cyber incidents exploiting privileged third-party access, this review will look at third party access to ensure that there are adequate policies and procedures in place to protect the Council's network and data, that these are adhered to at all times and that third parties with privileged access are appropriately managed and controlled, to mitigate risks to the Council.</p> <p>Furthermore, this audit will also look at the lessons learnt from such recent cyber incidents to provide assurance that appropriate action is being taken.</p> |
| Robotic Process & Artificial Intelligence | 5 | Utilisation of robotic processes and artificial intelligence to support or undertake activities and provide efficiencies, is a key area of consideration across all sectors, including Local Authorities. Management have requested internal audit time in 2024/25 to provide advice and support whilst the Council considers the utilisation of this technology. |
| Total No. of Days | 73 Days | |
| Place & Communities – Annette Roberts | | |
| UK Shared Prosperity Fund | 12 | <p>The UK Shared Prosperity Fund (UKSPF) is part of the UK government's Levelling Up agenda. It provides £2.6 billion of new funding for local investment up to March 2025. The primary goal of the UKSPF is to build pride in place and increase life chances across the UK and has three 3 investment priorities:</p> <ul style="list-style-type: none"> • Community and Place • Supporting Local Business; and • People and Skills |

| | | |
|--|-----------------|---|
| | | <p>The Council has been allocated total funding of £3,823,722, which is to be invested in interventions across the three investment priorities. To achieve this an investment plan is submitted for approval by the UK government.</p> <p>In 2023/24 the Council were also awarded a further £498,000 Rural England Prosperity Fund (REPF) which is a strand on the UKSPF.</p> <p>Management have requested internal audit time in 2024/25 to verify activities to ensure effective delivery and reporting against the UKSPF and REPF investment plans, and to ensure utilisation of funding is in accordance with the required conditions.</p> |
| Total No. of Days | 12 Days | |
| Internal Audit Service - Management | 14 Days | Time required to ensure delivery of the Internal Audit Service in accordance with the service level agreement and Contract including attendance at the Audit & Risk Committee |
| TOTAL DAYS FOR SSC AUDIT PLAN | 193 Days | |

Appendix C – Draft Proposed Counter Fraud Plan 2024/25

| Area | Number of Days |
|--|-----------------------------|
| Creating an Anti- Fraud Culture | |
| To keep under review the Council's Counter Fraud & Corruption Policies & Procedures and Fraud Manual (as appropriate). | 3 days |
| Fraud Awareness – May include Fraud watch publication/Awareness Campaigns /staff training/Survey | 1 day |
| Disseminate key points arising from regulatory bodies such as CIPFA, the Cabinet Office and CIFAS etc. | Included in Management Time |
| Total Days | 4 days |
| Deterrence | |
| Continue to Publicise national and local cases of proven fraud. | Time Included Above |
| Continue to promote a zero-tolerance culture against fraud. | All work Undertaken |
| Total Days | - |
| Prevention | |
| Carry out Fraud Risk Assessment for 2024/25 and identify potential local proactive work to be undertaken in the year. | Included in Management Time |
| <u>Data Analytics / Pro-active Fraud Exercises</u> During 2024/25, Data Analytics is to be further developed and embedded and will continue to utilise Council data to identify and report errors and/or anomalies expediently and across a wide transactional population. The areas for review via this approach will potentially include; <ul style="list-style-type: none"> a) Income and Delayed Banking; b) Travel & Expenses Transactions; c) Creditors / Invoice Payments; d) Procurement activity – including purchase cards; e) Housing Benefits / Council Tax / NNDR – Claims, Payments and exemptions; f) Discretionary Housing Payments; and g) Usage of Council Vehicles (including Fuel Cards) | 15 days |

| | |
|---|-----------------------------|
| National Fraud Initiative - NFI Phase 2 (NFI 2024) - Time set aside to coordinate the dataset uploads for the NFI 2024 data matching exercise as well as the periodic reporting of this activity to the Audit & Risk Committee. | 6 days |
| Total Days | 21 days |
| Investigation | |
| To undertake investigative work when issues of concern are identified through routine audit, reported by management or via the Council's whistleblowing processes in place. | 7 days |
| Total Days | 7 days |
| Other - Liaison, Networking and Knowledge Development | |
| Representation at the MCCIAG Fraud Sub-group, Staffordshire Counter Fraud Partnership and SCAG working groups | Included in Management Time |
| Continued liaison with the Director of Finance (Section 151 Officer) and the Corporate Director of Governance (Monitoring Officer) as and when issues arise | Included in Management Time |
| Develop Internal Audit's knowledge of emerging fraud risks through appropriate training. | Included in Management Time |
| Total Days | - |
| Grand Total (Days) | 32 days |

Appendix D – Quality Assurance Programme

Quality Assurance

Quality outcomes/process designed to deliver a consistently high quality audit service to the Council – fit for purpose/ meets expectations/conforms to PSIAS.

Quality Improvement Plan

CIA reporting to the Audit & Risk Committee on the outcome of quality assurance review, together with the improvement action plan and any significant areas of non-conformance to PSIAS included in the Annual Report/Annual Governance Statement.

Ongoing Monitoring

Quality checks and oversight are undertaken throughout the audit review, ensuring that processes and practice are consistently applied and working well.

Role of the CIA

- To develop and maintain the Quality Assurance Improvement (QAIP) and resultant action plan.
- Focus on evaluating conformance with the Internal Audit Charter.
- Arrange an External Quality Assessment and report assessment outcome to the Audit & Risk Committee.

Role of the Audit Manager

- Obtain on-going assurance that the audit planning, fieldwork conduct and reporting / communication

results adhere to audit standard practice (as defined in the internal audit charter and audit manual).

- Undertake audit supervision and review. The extent of supervision needed will depend on the proficiency and experience of the internal auditors and the complexity of the review.

Role of Individual Auditors

- Conduct all audit reviews in accordance with the requirements contained in the audit protocol and PSIAS.
- Behave at all times in accordance with the PSIAS Code of Ethics and Code of Conduct.
- Promote the standards and their use throughout the Internal Audit Activity.
- Actively seek feedback for all reviews undertaken.
- Demonstrable commitment to delivering quality services.

Service Plan/Challenges 2024/25

- To produce the annual risk based internal audit plan which is PSIAS compliant and which provides sufficient coverage to provide the Section 151 Officer and Monitoring Officer with assurance regarding the robustness of the governance, risk management and internal control framework operating within the Council.

- To effectively apply and implement the new Global Internal Audit Standards by 1st April 2025, once further guidance has been published by CIPFA.
- To deliver to time the Internal Audit and Counter Fraud Plans 2024/25.
- To assist the Council with delivery of its strategic priorities by carrying out high quality audit reviews and project support work.
- To continue to develop the data analytics programme across the Council, thereby providing increased levels of comfort in respect of fraud related risks and to assist management in their role as the second line of assurance.
- To contribute to the development of the digital transformation agenda across the Council to ensure that the control environment remains strong whilst exploiting the opportunities for more streamlined, cost-efficient operations.
- To provide an agile internal audit service and high-quality audits to give management valuable insights and real time assurance on things that matter.

Key Contacts

Deborah Harris
Chief Internal Auditor
Tel: 01785 276406
Email: deborah.harris@staffordshire.gov.uk

Alex Cannon
Audit Manager – ICT
Tel: 01785 895334
Email: alex.cannon@staffordshire.gov.uk

Susan Bluck
Audit Manager
Tel: 01785 276401
Email: susan.bluck@staffordshire.gov.uk

David Fletcher
Audit Manager – Counter Fraud
Tel: 01785 895408
Email: david.fletcher@staffordshire.gov.uk