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EAST RENFREWSHIRE COUNCIL

AUDIT & SCRUTINY COMMITTEE

30 March 2023

Report by Chief Auditor

INTERNAL AUDIT STRATEGIC PLAN 2023/24 TO 2027/28

PURPOSE OF REPORT

1 To submit Internal Audit's 5 year strategic plan for 2023/24 to 2027/28 to members for approval. The strategic plan includes the detailed annual plan for 2023/24 plus the indicative number of days to be spent in the following four years based on the risk assessed audit universe which lists all potential audits.

BACKGROUND

2. The Internal Audit service is an independent appraisal unit within the Chief Executive's Office. It performs independent examinations of accounting, financial and other operations of the Council to provide assurance to management and members on the adequacy of the system of internal control. Independence is achieved through the organisational status of Internal Audit and the objectivity of internal auditors. The Chief Auditor reports directly to the Chief Executive and the Audit & Scrutiny Committee.

3. Through independently reviewing the Council's key systems and controls, Internal Audit helps to ensure that the corporate aim of providing local services which are measurable and of a high standard, is achieved. Internal Audit contributes to the realisation of the Council vision to ensure that resources are managed to provide services that represent value for money.

4. Internal Audit is required to give an annual assurance statement on the adequacy of internal controls. The evaluation of the control environment is informed by a number of sources:

- The results of the work carried out by the Internal Audit service
- The results of the work carried out by the Council's external auditor
- The assessment of risk completed during the preparation of the annual plan
- Reports issued by other agencies such as Education Scotland, Care Inspectorate etc
- Knowledge of the Council's governance, risk management and performance monitoring arrangements.

5. In reviewing these different sources of evidence, consideration will be given as to whether any key controls are absent or ineffective and when taken together with other findings, would lead to the conclusion that the overall system of control has been significantly impaired as a result.

6. The Internal Audit service operates in accordance with the Public Sector Internal Audit Standards (PSIAS). Internal Audit work is governed by the policies, procedures, rules and regulations established by the Council such as the Contract Standing Orders, Financial Regulations and the Anti-Fraud and Bribery Strategy.

STRATEGIC AUDIT PLAN 2023/24 TO 2027/28

7. The work performed by Internal Audit is based on a rolling 5 year strategic plan (see attached appendix) which is revised annually to take into account changes in circumstances.

8. In preparing the plan, members of the corporate management team, elected members and the Council's external auditors were consulted to ensure that current and developing risks were appropriately considered and included in the strategic audit plan. The corporate strategic risk register was also reviewed to ensure that key identified areas of risk were included in the audit universe as appropriate.

9. In accordance with the Public Sector Internal Auditing Standards (PSIAS) which require a risk based approach to be taken when preparing the plan, audits have been prioritised based on risk assessments, the service's collective experience of the risks involved, resources available and knowledge gained over the past 5 years. It is also important that annual audit coverage is sufficient to allow Internal Audit to conclude on the adequacy of internal controls. Contingency time is available to allow any further risk related work to be carried out should this be required for new or changing risks identified during the year. It should be noted that the risk ratings noted on the audit universe are supported by a more detailed assessment of risk in supporting working papers used to prepare the plan and this considers control risk, materiality risk and sensitivity risk for each area.

10. A number of key financial systems have been identified, including payroll, financial ledger and budgetary control, cash income and banking, accounts receivable (debtors), council tax, accounts payable (creditors), rent accounting, and housing and council tax benefit/universal credit. The aim is that all identified systems in the audit universe will be audited at least once in the 5 year cycle however the key financial systems will usually be audited more frequently than this depending on the perceived risks. The timing of systems audits will also be adjusted to avoid duplication of effort with external audit where possible.

11. The consultation process and risk assessment used to prepare the plan sometimes results in new audits being added to the audit universe or being rescheduled for review in a different year. (for example payroll application audit).

12. Similarly, some audits have now been deleted from the audit universe as they are no longer applicable or have low risk assessments or been merged with other audits (for example Pupil Equity Fund, Clyde Valley Contract Group, Schools VAT free purchase scheme).

13. The Internal Audit service supports the Council's commitments outlined in the Outcome Delivery Plan by monitoring the systems that underpin the delivery of these commitments. Employees who work for Internal Audit adhere to the corporate values.

14. A total of 20 audit days have been included in the annual plan for providing an internal audit service to East Renfrewshire Culture and Leisure Trust (ERCLT). The scope of audits to be carried out using these days will be agreed with the management of ERCLT and members of its Finance, Audit and Risk Committee. Resulting audit reports will be issued directly to the Chief Executive of ERCLT.

AUDIT RESOURCES ASSESSMENT

15. The Internal Audit section has an establishment of five members of staff (4.7 FTE) including the Chief Auditor. There are currently two vacant posts but an assumption has been made that these will be filled by the second quarter of 2023/24 when calculating the number of audit days available.

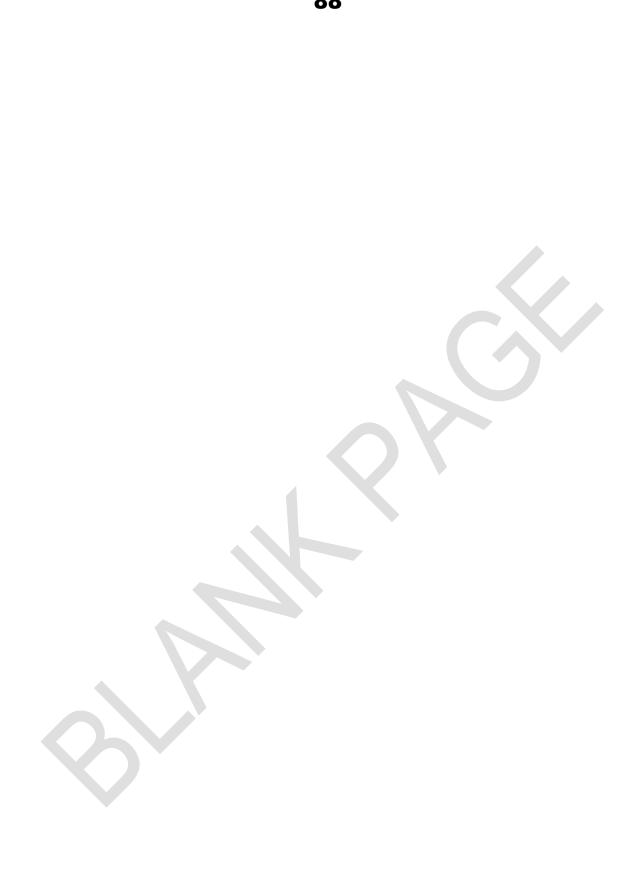
16. The number of days available in 2023/24 has been estimated and compared to the number of days required. Various assumptions have had to be made regarding the number of working days that will be available. On the basis of the audit universe which lists all potential audits, an estimated 3.680 days are required to complete all planned audits at the required frequency within the 5 year period. An estimated 3,640 staff days are available for direct audit work over this same period, leaving an estimated shortfall of 40 days over the 5 year period (or an average of 8 days per annum). It is important to note that the expected number of days is dependent on the assumption that the two vacant posts are able to be filled by the end of the first guarter in 2023/24. The current shortfall in audit days over the 5 year period is viewed as manageable but will be kept under review. Audits have been rescheduled to ensure that planned audits for 2023/24 can mostly be met within the estimated days available. Estimated number of days needed for planned audits in 2023/24 is 594 compared to an estimated 582 days available, it is hoped that the shortfall of 12 days can potentially be met (for example if all contingency time is not needed or some audits are completed in fewer than budgeted days). The staffing levels of the Internal Audit section if the two vacant posts are filled are considered to be adequate.

17. In line with good practice, the internal audit plan will be reviewed on a regular basis throughout the year and may be adjusted in response to changes in the Council's business, risks, systems and controls. Any such requires changes to the plan will be drawn to the Committee's attention as part of the quarterly reporting mechanism already in place.

RECOMMENDATION

18. The committee is asked to approve Internal Audit's Strategic Plan for 2023/24 to 2027/28.

Further information is available from Michelle Blair, Chief Auditor, telephone 0141 577 3067. Chief Auditor 15 March 2023



APPENDIX

EAST RENFREWSHIRE COUNCIL

STRATEGIC AUDIT PLAN

2023/24 to 2027/28

| Contents | Page |
|---------------------------|------|
| | |
| Annual Plan for 2023/24 | 1 |
| Summary of Strategic Plan | 2 |
| Audit Days Available | 3 |
| Audit Universe | 4-5 |



Chief Auditor 15 March 2023



EAST RENFREWSHIRE COUNCIL 2023/24 Internal Audit Section ANNUAL AUDIT PLAN

| Department | Title | Audit Number | No. of days |
|-------------------------|---|-----------------|----------------|
| Chief Executives Office | | | |
| Business Operations and | Payroll | 1 | 28 |
| Partnerships | Payroll - application audit | 2 | 18 |
| | Creditors | 3 | 10 |
| | Debtors control | 4 | 10 |
| | Housing Benefits/ Universal Credit - overpayments and | 5 | 20 |
| | Council Tax application audit | 6 | 18 |
| | IT asset management | 7 | 20 |
| | Council Tax -billing and collection | 8 | 24 |
| Education | Early Learning and Childcare Payments | 9 | 15 |
| | Schools cluster | 10 | 38 |
| Environment | Commercial rents | 11 | 20 |
| | Grant Certification | 12 | 15 |
| | City Deal | 13 | 15 |
| | Climate Change Report | 14 | 5 |
| | Energy and Fuel | 15 | 20 |
| Housing | Housing Rent Accounting | 16 | 20 |
| HSCP | Payments to Care Providers | 17 | 25 |
| | HSCP Emergency Payments (S22 ad 12) | 18 | 8 |
| | Thornliebank Resource Centre | 19 | 10 |
| | IJB | 20 | 15 |
| Trust | Trust | 21 | 20 |
| Various | Contract 1 - TBA | 22 | 20 |
| | Fraud Contingency | 23 | 70 |
| | General Contingency | 24 | 30 |
| | LG Benchmarking Framework | 25 | 10 |
| | Follow Up | 26 | 50 |
| | Previous year audits | 27 | 40 |
| | | | 594 |

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Internal Audit Section SUMMARY OF STRATEGIC PLAN

| <u>Type of Audit</u> | <u>2023/24</u> | <u>2024/25</u> | <u>2025/26</u> | <u>2026/27</u> | <u>2027/28</u> | <u>Total</u> |
|--------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| Systems/Regularity Audit | 328 | 668 | 490 | 245 | 458 | 2,189 |
| Contract Audit | 20 | 65 | 40 | 40 | 65 | 230 |
| Computer Audit | 36 | 54 | 77 | 22 | 22 | 211 |
| Performance Indicators | 10 | 10 | 10 | 10 | 10 | 50 |
| Fraud Contingency | 70 | 70 | 70 | 70 | 70 | 350 |
| General Contingency | 30 | 30 | 30 | 30 | 30 | 150 |
| Previous Year Follow Up | 50 | 50 | 50 | 50 | 50 | 250 |
| Grant Certification | 15 | 15 | 15 | 15 | 15 | 75 |
| IJB | 15 | 15 | 15 | 15 | 15 | 75 |
| ERCLT | 20 | 20 | 20 | 20 | 20 | 100 |
| Total | 594 | 997 | 817 | 517 | 755 | 3,680 |

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Internal Audit Section AUDIT DAYS AVAILABLE

| ESTIMATED ANNUAL DAYS AVA | ILABLE | 2023 | 2024 | 2025 | 2026 | 2027 | TOTAL |
|---------------------------------|-----------------------|-------|-------|-------|-------|-------|---------|
| | | Days | | | | | |
| Number of days in full year | Note 1 | 1,093 | 1,226 | 1,226 | 1,226 | 1,231 | 6,002 |
| Less: Public Holidays | | 41 | 47 | 47 | 47 | 47 | 229 |
| Annual Leave | Note 2 | 122 | 132 | 134 | 136 | 138 | 662 |
| Purchase of Annual Leav | e | 6 | 6 | 6 | 6 | 6 | 30 |
| Sickness Absence | | 14 | 14 | 14 | 14 | 14 | 70 |
| induction training | | 50 | | | | | - 50 |
| Authorised Absence | | 8 | 10 | 5 | 10 | 10 | 43 |
| Working days available | | 852 | 1,017 | 1,020 | 1,013 | 1,016 | 4,918 |
| Indirect Audit Work : - | | | | | | | |
| Administration | | 50 | 50 | 50 | 50 | 50 | 250.0 |
| Planning and Reporting | | 15 | 15 | 15 | 15 | 15 | 75.0 |
| Courses/training | | 25 | 25 | 25 | 25 | 25 | 125.0 |
| Seminars & Audit Meeting | js | 36 | 36 | 36 | 36 | 36 | 180.0 |
| Audit Committee/team me | eets | 40 | 40 | 40 | 40 | 40 | 200.0 |
| PSIAS | Note 3 | 15 | 3 | 3 | 3 | 3 | 27.0 |
| HGIOS/AGS | | 3 | 3 | 3 | 3 | 3 | 15.0 |
| Recruitment | | 6 | | | | | 6.0 |
| PRD | | 15 | 15 | 15 | 15 | 15 | 75.0 |
| Consultancy | | 20 | 20 | 20 | 20 | 20 | 100.0 |
| FOI | | | - | - | - | - | - |
| Total for Indirect Audit Work | | 225 | 207 | 207 | 207 | 207 | 1053 |
| Estimated annual time available | for Direct Audit Work | 627 | 810 | 813 | 806 | 809 | 3,865 |
| Direct audit work: | | | | | | | |
| Reporting | | 45 | 45 | 45 | 45 | 45 | 225 |
| Audit work | | 582 | 765 | 768 | 761 | 764 | 3,640 |
| | | 627 | 810 | 813 | 806 | 809 | 3,865 |
| Total direct as % of available | e days | 74% | 80% | 80% | 80% | 80% | 79% |

Note 1 Internal audit has 4.7 FTE established posts including Chief Auditor. Assumption that 1 vacant post will be filled for 8 months of year and other for 10 months.

Note 2 Additional AL entitlement each year which will reduce future number of days available until maximum holiday entitlement is reached by all employees. Additional annual leave can also be 'purchased'.

Note 3 Additional days for PSIAS in years where external assessments are involved

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| Title Dept Type 2023 2024 2026 2026 2026 101 4 10 <th></th> <th>[</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>1</th> <th>Freq (yrs)</th> <th></th> | | [| | | | | | | | 1 | Freq (yrs) | |
|---|---|----------------|------|------|------|------|------|------|-------|----------|------------|----------|
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| Bornor losan HECO No. No. No. No. <t< td=""><td>Barrhead Resource Centre</td><td>HSCP</td><td>Reg</td><td></td><td></td><td>10</td><td></td><td></td><td>10</td><td>10</td><td>3</td><td>м</td></t<> | Barrhead Resource Centre | HSCP | Reg | | | 10 | | | 10 | 10 | 3 | м |
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| LB HSCP LB 15 15 15 15 75 16 1 X income Maximisation, money advice, welfare BOP sys 30 30 30 5 L incurance Arrangements BOP Sys 30 20 40 20 3 M If asset management BOP Reg 20 40 20 3 M Kinship, Fostering and Adoption HSCP Sys 16 16 16 15 L LG Benchmarking Framework Various Pis 10 10 10 10 10 11 X Licensing Income Ch Exec Office Reg 12 12 12 12 L NM Members' Expenses BOP Reg 9 9 5 L N NDR BOP Reg 9 9 5 L N Overtime BOP Reg 22 22 | HSCP emergency payments (Sect 22 & 12) | | | 8 | | | | | | | | L |
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| Insurance Arrangements BOP Sys 8 8 5 L IT asset management BOP Reg 20 20 40 20 3 M IT asset management BOP Reg 20 20 40 20 3 M Its string, For Stering and Adoption HSCP Sys 16 16 16 16 5 L LG Benchmarking Framework Various Pis 10 10 10 10 50 10 1 X Licensing Income Ch Exec Office Reg 20 20 40 20 3 M Members' Expenses BOP Reg 9 9 5 L No No Chesc Office Sys 22 22 22 22 22 22 5 L P Nor Council Houses Housing sys 22 22 22 22 22 22 22 L 5 | | | | 15 | | 15 | 15 | 15 | | | | |
| Tr asset management BOP Reg 20 20 40 20 3 M Kinship, Fostering and Adoption HSCP Sys 16 16 16 16 5 L LG Benchmarking Framework Various Pis 10 | | | | | 30 | | | | | | | |
| Kinship, Fostering and Adoption HSCP Sys 16 16 16 16 16 5 L LG Benchmarking Framework Various Pis 10 10 10 10 50 10 1 X Lcensing Income Ch Exec Office Reg 15 15 15 5 L Maximising Attendance BOP Reg 20 20 40 20 3 M Members' Expenses BOP Reg 9 12 12 5 L NDR BOP Reg 9 9 9 5 L Overtime BOP Reg 20 20 20 3 M Overtime BOP Reg 22 22 22 5 L Payments to Care providers HSCP Reg 25 25 75 25 2 H Petry Cash Various Reg 15 15 15 | | | | 20 | | ð | 20 | | | | | |
| LG Benchmarking Framework Various Pis 10 11 X Members' Expenses BOP Reg 20 20 20 3 M 0 0 0 10 10 10 10 10 10 10 10 10 10 10 </td <td></td> <td></td> <td></td> <td>20</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | | | | 20 | | | | | | | | |
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| Members' Expenses BOP Sys 12 13 13 13 13 14 <td>Licensing Income</td> <td></td> <td>L</td> | Licensing Income | | | | | | | | | | | L |
| NDR BOP Reg 9 9 9 9 9 5 L New Council Houses Housing sys 24 24 24 24 3 M Ordering & Certification Ch Exec Office Sys 20 20 20 3 M Overtime BOP Reg 22 22 22 22 22 5 L Parks & other outdoor income Env Reg 8 8 8 5 L Payments to Care providers HSCP Reg 25 25 25 75 25 2 H Payroll - All payruns BOP Sys 28 28 28 84 28 2 H Petty Cash Various Reg 15 15 15 1 X Previous year audits Various reg 40 20 20 20 120 20 1 X Previous year a | | | | | | | | 20 | | | | |
| New Council Houses Housing sys 24 24 24 24 24 24 24 3 M Ordering & Certification Ch Exec Office Sys 20 20 20 20 3 M Ordering & Certification Ch Exec Office Sys 20 20 20 3 M Overtime BOP Reg 22 22 22 22 22 22 5 L Parks & other outdoor income Env Reg 25 25 25 25 75 25 2 H Payroll - All payruns BOP Sys 28 28 28 28 28 28 2 H Payroll - All payruns BOP Sys 28 28 28 28 28 28 2 H Payroll - Stah Various Reg 15 15 15 15 15 15 15 15 15 15 | | | | | | | | | | | | _ |
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| Overtime BOP Reg 22 22 22 22 5 L Parks & other outdoor income Env Reg 8 8 8 5 L Payments to Care providers HSCP Reg 25 25 25 75 25 2 H Payroll - All payruns BOP Sys 28 28 28 84 28 2 H Petty Cash Various Reg 15 15 15 1 X Previous year audits Various reg 40 20 20 20 120 20 1 X Project management of capital projects Env cont 25 25 50 25 L Pupil Equity fund Educ Sys 10 10 10 5 L Schools - Educational Payments Educ Sys 10 10 10 5 L Schools cluster 1 St Lukes Educ | | | | | | | | | | | | |
| Parks & other outdoor income Env Reg 8 8 5 L Payments to Care providers HSCP Reg 25 25 75 25 2 H Payroll - All payruns BOP Sys 28 28 28 28 28 2 H Payroll - All payruns BOP Sys 28 28 28 84 28 2 H Petty Cash Various Reg 15 15 15 1 X Previous year audits Various reg 40 20 20 20 120 20 1 X Projects Env cont 25 25 50 25 5 L Pupil Equity fund Educ Sys 0 0 5 L Record Management Plan Ch Exec Office Reg 10 10 10 5 L Schools - Transport Educ Sys 15 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | | | | | | | | | | | | |
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| schools cluster 7 Barrhead High Educ Reg 38 38 1 X | schools cluster 6 St Ninians | Educ | Reg | | 38 | | | | 38 | 38 | | Х |
| | schools cluster 7 Barrhead High | Educ | Reg | | | 38 | | | 38 | 38 | 1 | Х |

95 AUDIT UNIVERSE EAST RENFREWSHIRE COUNCIL 2023/24

| | | | | | | | | | | Freq (yrs) | |
|---|-------------------|------|------|------|------|------|------|-------|----------|------------|----------|
| Title | Dept | Туре | 2023 | 2024 | 2025 | 2026 | 2027 | Total | Est days | 1=annual | Gen Risk |
| Schools Vat Free Purchase Scheme | Educ | Sys | | | | | | 0 | 0 | 5 | L |
| Scottish Welfare Fund | BOP | Reg | | | 15 | | | 15 | 15 | 5 | L |
| Stores | Env | Sys | | | | | 20 | 20 | 20 | 5 | L |
| Subsidy Control (previously State Aid) | Env | Reg | | | 10 | | | 10 | 10 | 5 | L |
| Sustainability (incl procurement) | Env | Reg | | | 20 | | | 20 | 20 | 5 | L |
| Thornliebank Resource Centre | HSCP | Reg | 10 | | | | | 10 | 10 | 5 | L |
| Trade Refuse Income and special uplifts, Gard | Env | Sys | | 18 | | | | 18 | 18 | 5 | L |
| Travelling & Subsistence | BOP | Reg | | 12 | | | | 12 | 12 | 5 | L |
| Treasury Management | Ch Exec Office | Sys | | | | | 18 | 18 | 18 | 5 | L |
| VAT | Ch Exec Office | Reg | | | | | 12 | 12 | 12 | 5 | L |
| Vehicle Services | Env | Reg | | 12 | | | | 12 | 12 | 5 | L |
| Total days needed per universe | | | 594 | 997 | 817 | 517 | 755 | 3680 | | | |
| Available days (automated from audit needs) | | | 582 | 765 | 768 | 761 | 764 | 3640 | | | |
| Audit Needs Assessment | Shortfall/ (over) | | 12 | 232 | 49 | -244 | -9 | 40 | | | |
| Average shortfall/(Over) per year | | | | | | | | 8 | | | |

Main financial systems in bold

H M L X

Risk High - audited on 2 year cycle Medium - audited on 3 year cycle Low - audited on 5 year cycle Frequency determined by factors other than risk eg external requiremnt, annual or cyclical coverage needed

