

Audit Services Unit

Audit Plan 2023-24

21 March 2023

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The Council’s Audit Charter recognises the Mission of Audit Services set out in PSIAS as:

“Audit Services aspires to enhance and protect organisational value by providing risk based and objective assurance, advice and insight”



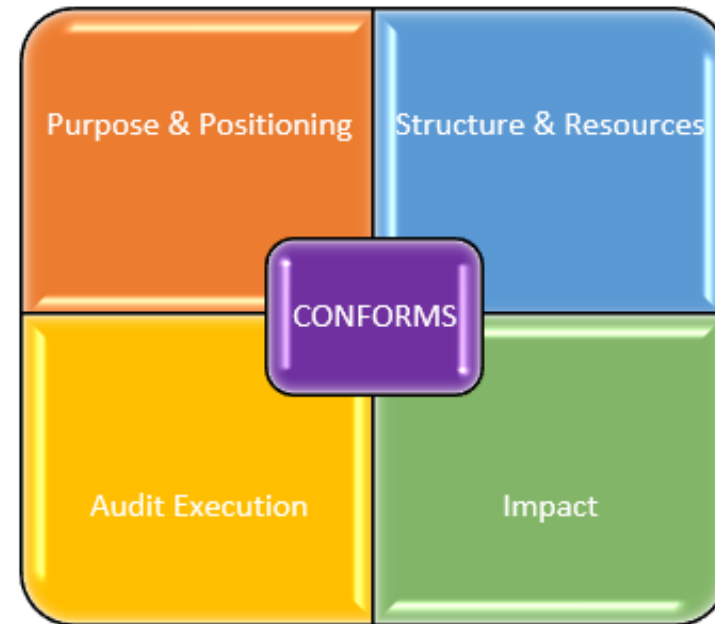
Introduction

The work of Audit Services is carried out in conformance with the UK Public Sector Internal Audit Standards (PSIAS). These are recognised under the Accounts and Audit Regulations (2015) as the relevant, best practice benchmark for the provision of an adequate and effective internal audit service. The PSIAS define internal auditing as *‘an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.’*

The Council’s updated Audit Charter approved by Cabinet on 23 February 2023, outlines the legal basis of operation for Audit Services, the agreed mission, position within the Council and Auditor compliance with the Code of Ethics. The Internal Audit Service is delivered in accordance with the Audit Charter.

Audit Services recognise the requirement to provide Members and Senior Management with assurance on the operation of core financial systems. To enable this, we will continue the programme of compliance reviews and Audit of other services, systems and processes according to an assessment of risk and business need.

In keeping with this assessment, the Council takes a robust stance against fraud and corruption whether it is attempted on, or from within, the Council.



Audit Services has a proven track record of delivering a high-quality Internal Audit Service. The last External Quality Assessment (EQA) of the service undertaken by ‘Cipfa C.Co’ in 2019, confirmed full compliance with the PSIAS in which the assessment team commented *‘The Internal Audit team is made up of officers with a wide range of skills and experience able to cover a broad range of audit assignments without the need to bring in additional, specialist support to deliver the Plan’.*

Audit Services Plan

The 2023-24 Audit Plan continues the transition away from the more traditional ‘fixed’ annual Audit Plan to a more agile approach based upon the Council’s key risks, value added reviews and use of the Audit Assurance Mapping Exercise within the planning process. Included within this year’s Plan are a number of ‘Resource Led’ reviews which will be undertaken in the event that planned reviews cannot commence due to operational reasons or a change in risk profile.

The move towards a more agile approach over the next few years, will provide a more responsive audit service that is data driven with enhanced use of the Council’s IT current data sets and external information.

The Audit Services Plan is designed to provide assurance that the significant risks identified as part of the risk assessment process are being managed effectively and, where appropriate, to make recommendations for improvements in overall control, efficiency and effectiveness. As part of this process Audit Services will also examine risk management frameworks, control and governance arrangements.

As in previous years the Plan has been formulated in accordance with the Internal Audit Strategy and informed by our risk assessment drawn from a wide range of sources including:-

- Council Plan
- Council’s Strategic Risk Register

- Departmental Risk Registers
- Meetings with Corporate Management Team, Executive Directors and Directors including the Head of Paid Service, Section 151 Officer and Monitoring Officer
- Audit Assurance Mapping Exercise
- Previous cyclical Audit work, knowledge of systems, controls and follow up of previous Audit recommendations
- Proactive fraud work
- External Audit
- Sector knowledge and emerging risks.



The Unit will continue to support the Council’s promotion of good governance by supporting the work of the Governance

Group. In addition, Audit Services contribute to the work of the Information Governance Group and other groups in order to support Senior Management and the implementation of systems and projects.

Our work regarding the assessment of new, revised and existing IT systems to verify their compliance with the Council’s ISO27001 accreditation, Data Protection Regulations and Departmental service priorities will continue, given the heightened cyber risk, which includes the risk of financial penalties in the event of a significant data breach.

Audit Services will continually seek to identify opportunities to improve value for money through its ongoing programme of reviews and specific project work.

Throughout 2023-24 the Audit Services Plan will be reviewed to ensure that it remains aligned with significant risks whilst flexible to respond to changes in risk, operations, systems and controls. Ongoing amendments to the Plan will be identified through Assurance Mapping, Audit Services’ liaison and discussions with the Audit Committee, Corporate Management Team, Executive Directors, Directors and Senior Managers. Progress against the approved Audit Plan will be regularly reported to the Audit Committee.

Looking forward the Council faces a number of challenges including:-

- Funding and demand-led pressures
- Recruitment and retention difficulties impacting on staff capacity and resilience

- Increased volatility across the world which is likely to impact on the Council’s supply chain
- Local incident planning for major events including flooding
- Delivery of climate change actions to achieve agreed targets
- Impact of a significant data breach or cyber-attack upon the Council’s infrastructure
- Management of the Council’s data storage to enable legal compliance and service efficiencies.

Type of Assurance	Plan Split	Examples
Audit Opinion Reviews	51%	<ul style="list-style-type: none"> • Governance Reviews • Financial System Audits • IT System Reviews • Project Audits • Business Continuity
Audit Assurance Reviews	11%	<ul style="list-style-type: none"> • Grant Sign Offs • New Systems Implementation • Thematic Reviews • Assurance Mapping
Advice & Guidance	15%	<ul style="list-style-type: none"> • Attendance at Groups and Project Boards • Responses to enquiries from Managers in respect of governance and the Council’s control framework
Counter Fraud & Investigations	10%	<ul style="list-style-type: none"> • Proactive Counter-Fraud Activity • National Fraud Initiative (NFI) • Audit Investigations • RIPA Management & Administration
Internal Development	5%	<ul style="list-style-type: none"> • Strategic Management • Audit System Development
Audit Contingency	8%	<ul style="list-style-type: none"> • Time to accommodate unforeseen audit areas or significant changes in a risk profile.

Audit Plan Coverage 2023-24

The key elements of the Audit Services Plan for 2023-24 is split over the following activity areas. Further detailed analysis is included within **Appendix 1**.

Core Assurance	Corporate Activities	Key Financial Systems	IT & IS Reviews	Governance
	<ul style="list-style-type: none"> Workforce Development Corporate Culture Commissioning & Partnership Working Climate Change Modern Ways of Working Asset Optimisation East Midlands Freeport County Deals Customer Complaints IT Governance Data Governance Project Management Office 	<ul style="list-style-type: none"> Human Resources Management Accounts Payable Corporate Purchasing Accounts Receivable Accountancy, Budgetary Control & Financial Resilience Pensions and Funds Management 	<ul style="list-style-type: none"> Business Continuity Planning - ICT SAP System & Processes Corporate Database Network Infrastructure Server Infrastructure BACS Payment System 	<ul style="list-style-type: none"> Audit Committee Governance Group Information Governance Group Data Protection Group Assurance Mapping Data Analytics
				Counter Fraud
				<ul style="list-style-type: none"> Audit Investigations National Fraud Initiative National Anti-Fraud Network RIPA Management

Audit Plan Reviews by Department				
Categorisation	Corporate Services & Transformation	Children's Services	Adult Social Care & Health	Place
Priority Reviews	<ul style="list-style-type: none"> Business Continuity Planning Corporate Response HM Revenue & Customs Compliance Insurance & Risk Management Property Services Property Contractor Management Grants & Certifications Ukraine Family Support Departmental Review 	<ul style="list-style-type: none"> Children in Care Placements Management of Service Demands Administration of Children's Homes Review of Traded Services Thematic School Reviews Grants & Certifications Supporting Families Schools Financial Value Standard (SFVS) Returns Departmental Review 	<ul style="list-style-type: none"> Quality Assurance Framework Safeguarding of Adults Administration of Care Establishments Public Health Grants & Certifications Departmental Review 	<ul style="list-style-type: none"> Concessionary Fares Regeneration Local Transport Capital Funding Grant Inspection & Control of Highway Assets Derbyshire Records Office & Records Management Public Library Service D2N2 LEP Grants & Certifications Departmental Review
Departmental IT Systems	<ul style="list-style-type: none"> E-Procurement Website Development DBS Employment Check Software Licensing 	<ul style="list-style-type: none"> Early Years and Education MIS School MIS 	<ul style="list-style-type: none"> Mosaic Client Management Imprest System Derbyshire Shared Care Record 	<ul style="list-style-type: none"> Fleet Management System Waste Management Accounting System
Resource Led Reviews	<ul style="list-style-type: none"> Registration Service Council & Business Rates Administration Health, Safety & Wellbeing 	<ul style="list-style-type: none"> Looked After Children / Care Leavers Special Educational Needs Adult Community Education Management of S106 Income Secondary School Audits 	<ul style="list-style-type: none"> Direct Care 	<ul style="list-style-type: none"> Review of Waste Management Public Transport & Taxi Contracts Trading Standards

Resources

As the Council continues to face significant budget challenges and restrictions upon service delivery, Audit Services resources are not immune from these pressures. As part of the Corporate Services and Transformation departmental savings targets for 2023-24, two Auditor positions have been removed from the establishment, which has impacted the overall available resource this year by 435 days.

This will be a challenge for the Unit to ensure that sufficient assurance and compliance work is completed, to enable the Head of Internal Audit (HIA) to form an opinion in the 2023-24 Annual Audit Report. Although steps have already been taken to mitigate against the reduction in staff resources, including the transition to an agile approach to Audit planning, the impact on the 2023-24 Plan will be closely monitored.

The revised Audit staffing structure will deliver **2,337** Audit days in 2023-24, which has been calculated using current and estimated resources. Several assumptions have been made in calculating the number of available Audit days including appointments to current vacancies i.e. Assistant Director of Finance (Audit). Updates on staff resources will be provided to Members as part of the Unit's regular progress reporting throughout 2023-24. The revised staffing structure as of 1 March 2023 is set out at Appendix 2. The recruitment process for the new Assistant Director of

Finance (Audit) is underway following an unsuccessful exercise in February 2023.

Furthermore, the ability to recruit to the vacant Senior Auditor post may prove problematic given the nature of the recruitment market and challenges faced in appointments to professional positions.

The Unit remains committed to providing a wide range of Audit services, including the specialist areas of investigative and IT Audit work. It is essential that the level of skills, experience and qualifications available is maintained to enable Audit Services to continue to provide a comprehensive, efficient and cost-effective service to the Council.

As part of the Unit's continual improvement process, it is essential that all Audit staff are not only provided with the right skills and tools to deliver the service, but also build resilience into the team. As part of this year's MyPlan process, all Auditors will complete a skills evaluation to identify operational gaps and training requirements, to deliver on the Unit's objectives including the introduction of data analytics. This will not only introduce staff into new ways of working and provide enhanced engagement within the team, but should enable the Unit to fully exploit the tools within the Council's Microsoft licensing model.

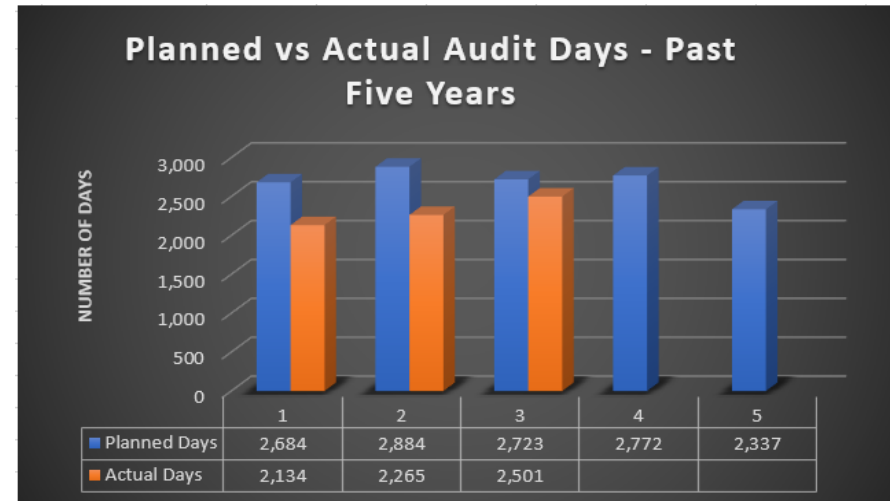
Delivery of Audit Work

The scope and timing of Audit work is discussed with Senior Management prior to the commencement of fieldwork, with all Audit assignments reported to the appropriate levels of Management on completion. Based on the results of our work and findings from the review, Audit Services will provide an opinion and a level of assurance, which Management may draw from the adequacy and effectiveness of the overall control framework in operation in the area subject to Audit.

Audit Services will continue to support Management improve the effectiveness, efficiency and adequacy of governance, risk and internal control frameworks, by making prioritised recommendations based on our findings. All findings are risk based, with a corresponding implication that outlines a potential outcome in the event that the finding materialises. Audit Services have systems in place to routinely follow up the status of agreed recommendations with Executive Directors and Directors.

To enable the Unit to deliver the Audit Services Plan we will seek to foster collaborative working arrangements with Senior Management and other relevant parties. This is essential to ensure that the scope of Audit work and its objectives are understood, key staff are available to assist Audit delivery, the prompt reporting of actions, and agreed recommendations are implemented in accordance with scheduled timescales.

During the year Audit Services will liaise with the Corporate Management Team, Executive Directors and Directors to provide updates on performance, significant findings from Audit work and identify any issues which affect the current and future Audit Plans.



Quality Assurance and Improvement Programme

The PSIAS require the Assistant Director of Finance (Audit) to develop and maintain a Quality Assurance and Improvement Programme (QAIP) covering all aspects of the internal audit activity. The QAIP sets out the procedures for the ongoing monitoring, supervision, review and measurement of Audit Services’ activity. It also includes arrangements for both internal and external assessments of such activity. The QAIP enables evaluation of the Unit’s conformance with the definition of internal auditing, the PSIAS and whether internal auditors apply the Code of Ethics. The QAIP was presented to the Audit Committee on 5 July 2022 as part of the Annual Report.

As part of the Annual Report, the previous Assistant Director of Finance (Audit) reported the outcome of a self-assessment exercise of the Unit’s performance against the PSIAS, to Audit Committee on 5 July 2022. Whilst the outcome of the assessment was that Audit Services were fundamentally compliant with the standards, a small number of service improvement opportunities were identified to enable continual improvement. Whilst the actioning of the areas of improvement will continue into 2023-24, areas already actioned include the development of the assurance mapping exercise and a review of the Audit Charter.

The Unit’s Audit Manual was reviewed and updated by the Assistant Director of Finance (Audit), prior to leaving the Council. The Manual, drawn from professional best practice is compliant with the PSIAS and defines every stage of the

Audit process. As part of the annual declaration process, all staff must observe its requirements.

INTERNAL AUDIT STRATEGY			
		OBJECTIVES	MEASURES
	TALENT	Independent and Objective Proficiency and Professionalism Talent Source for Organization	Certifications and CPE Training Competency Assessments Staff Rotation Program
	PROCESS	Independence and Objectivity Consulting Activities Quality Assurance and Improvement Program	Performance Metrics Risk-based Audit Plan Completion Internal and External Assessments
	INNOVATION	Add Value Through Efficiency Advance Use of Technology Proactive	Cost Savings Automation in Audit Data Analytics
	TRUSTED ADVISOR	Strategic Partner Reliable Consultant Facilitate Positive Change	Communications Plan Stakeholder Surveys Industry Benchmarking

External Audit

Mazars LLP are the Council’s appointed External Auditors, and the Unit will continue to work with them in accordance with the agreed External and Internal Audit Protocol which was reported to the Audit Committee on 27 March 2019. Findings from Audit Services’ work informs External Audit’s risk assessment and development of their programme of work. This in turn supports their assessment that the statement of accounts fairly presents the Council’s financial position and the adequacy of arrangements for ensuring the Council’s economic, efficient and effective use of resources.

Counter Fraud

The Anti-Fraud and Anti-Corruption Strategy details the Council’s approach to the prevention and detection of fraud and corruption and highlights its approach to fraud and corruption in all its forms. This Strategy sits within the Council’s wider governance framework which includes the Financial Regulations, Standing Orders relating to Contracts, Codes of Conduct for Employees and Members, the Fraud Response Plan and Whistleblowing Policy. This framework provides a coordinated counter fraud environment designed to protect public funds.



Audit Services investigate instances of potential fraud and irregularities which are referred by managers and members of the public. The Unit undertakes anti-fraud and corruption testing of systems that may be vulnerable to fraud or abuse. In 2021-22 Audit Services completed a self-assessment against the ‘*Fighting Fraud & Corruption Locally (FFCL)*’, which was reported to Audit Committee on 22 March 2022. This exercise identified gaps in compliance with the Cipfa best practice model, for which an Action Plan has been created to strengthen the Council’s procedures. Whilst significant progress has been made in the delivery of these actions during 2022-23, with an update provided to Audit Committee on 20 September 2022, activity will continue into 2023-24 to ensure that the improvements are embedded. Updates will be brought to Audit Committee throughout the year to enable Members to monitor the Unit’s improvements in this critical area.

In the 2023-24 Audit Plan, resources have been allocated to assist in the identification and prevent fraud as part of routine Audits. The Unit will also maintain the Council’s Counter Fraud arrangements by:-

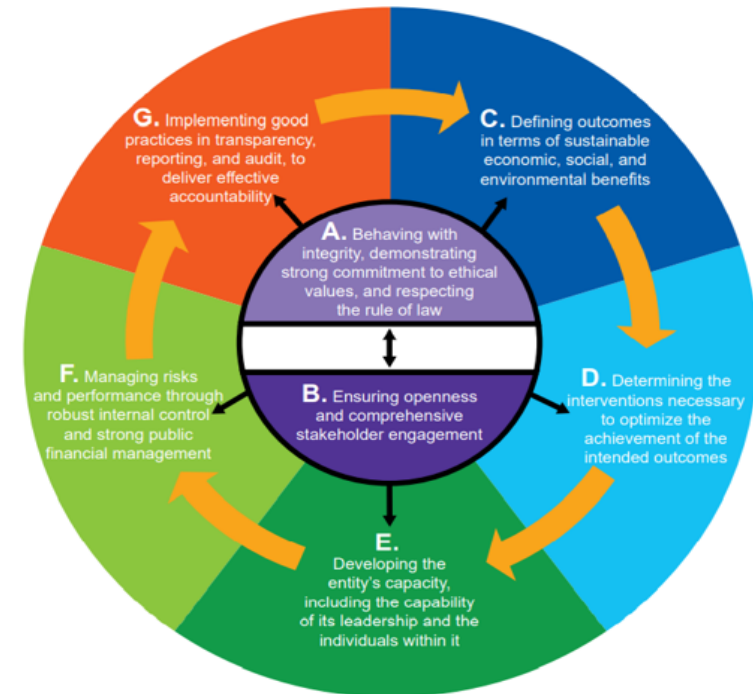
- Completing the National Fraud Initiative (NFI) exercise
- Undertaking Audit Investigations
- Collating and distributing intelligence received from the National Anti-Fraud Network (NAFN).
- Managing Regulation of Investigatory Powers Act 2000 (RIPA) applications
- Liaising with External Audit and other external bodies including Derbyshire Police.

Corporate Governance

Audit Services contributes to the Council's governance framework and routinely evaluates the Council's governance processes, as required by the PSIAS. The Unit:-

- Prepares the Internal Audit Plan and monitors progress on a regular basis throughout the year
- Supports the work of the Council's Corporate Governance Group and assists in the development and completion of the Annual Governance Statement (AGS), Local Code of Corporate Governance, Executive Director Matrices and lessons learnt exercises
- Liaises with External Audit
- Contributes to the development and updates to documents and policies, which form part of the Council's governance framework
- Evaluates governance arrangements of the service area or functions under review.

All of the above work, supports the Head of Audit (HIA) to form their opinion on the Council's governance risk and control framework within the Derbyshire Audit Services Annual Report, as required by the PSIAS.



Source: International Framework: Good Governance in the Public Sector (CIPFA)

Appendix 1 – Detailed Audit Services Plan 2023-24

The following tables set out the Audit Services detailed planned work for the period 1 April 2023 - 31 March 2024.

Corporate Risks and Activities – 934 Days have been allocated over the following areas				
Audit Area	Risk	Audit Type	Council Plan Priorities	Risk Register
Workforce Development	H	Audit Opinion Review	-	-
Corporate Culture	H	Audit Opinion Review	-	-
Delivery & Commissioning/Partnership Working	M/H	Audit Opinion Review	2, 3 & 4	-
Climate Change	H	Audit Opinion Review	1 & 4	-
Modern Ways of Working	M/H	Audit Assurance Review	2	-
Asset Optimisation (Corporate Landlord)	H	Advice & Guidance	2	CST – R16
East Midlands Freeport	M	Advice & Guidance	-	-
County Deals	M	Advice & Guidance	2	CST – R64
Customer Complaints & Enquiries Process	M	Audit Opinion Review	2	-
IT Governance	H	Audit Opinion Review	-	CST (ICT) – R1
Data Governance	H	Audit Opinion Review	-	-
Project Management Office Administration	M/H	Audit Opinion Review	2	-
Corporate Governance				
Embedding Corporate Governance	H	Advice & Guidance	2	-
Information Governance Group & Support	M	Advice & Guidance	2	SRR – Pg 8
Cyber Security Group & Support	M	Advice & Guidance	2	-
Data Protection Group & Support	M	Advice & Guidance	2	-
Governance Group & Support	M	Advice & Guidance	2	-
Audit Committee & Support	N/A	Advice & Guidance	N/A	-
Counter Fraud Arrangements				

Appendix 1 – Detailed Audit Services Plan 2023-24

Corporate Risks and Activities – 934 Days have been allocated over the following areas				
Audit Area	Risk	Audit Type	Council Plan Priorities	Risk Register
External Audit Liaison	N/A	Advice & Guidance	N/A	-
National Fraud Initiative	M	Counter Fraud & Investigations	2	CST (Finance) - R30
National Anti-Fraud Network	M	Counter Fraud & Investigations	2	CST (Finance) - R30
Ripa Management & Admin	M	Counter Fraud & Investigations	N/A	
Counter Fraud and Audit Investigations	H	Counter Fraud & Investigations	2	CST (Finance) - R30
Strategic Management and Development of the Unit				
Strategic Management (Audit)	N/A	Internal Development	N/A	N/A
Strategic Management (Risk & Insurance)	N/A	Internal Development	N/A	N/A
Assurance Mapping	N/A	Audit Assurance Review	N/A	N/A
Audit Data Analytics	N/A	Audit Assurance Review	N/A	N/A
Audit Case Management System	N/A	Internal Development	N/A	N/A
Audit Contingency				
Audit Planning Contingency	N/A	Audit Contingency	N/A	N/A

Appendix 1 – Detailed Audit Services Plan 2023-24

Corporate Services and Transformation – 690 Days have been allocated over the following areas				
Audit Area	Risk	Audit Type	Council Plan Priorities	Risk Register
Departmental Review Management & Administration	M	Audit Opinion Review	2	-
Themed and Operational				
Business Continuity Planning - Corporate Response	H	Audit Opinion Review	-	-
Business Continuity Planning - ICT	H	Audit Opinion Review	-	CST – R3
CST Dept. IT Systems				
SAP System & Processes	H	Audit Opinion Review	-	CST – R6
Corporate Database Review	H	Audit Opinion Review	-	-
Network Infrastructure Review	H	Audit Opinion Review	-	CST – R54
Server Infrastructure Review	H	Audit Opinion Review	-	CST – R53
Bacs Payment System Review	M	Audit Opinion Review	2	CST (ICT) - R11
E-Procurement Review	M	Audit Opinion Review	2	CST (Finance) - R39
Web Site Development	M	Audit Opinion Review	-	CST – R32
DBS Employment Check IT System	M	Audit Opinion Review	-	-
CST IS Contracts, Processes and General				
Software Licensing	M	Audit Opinion Review	2	-
Divisional Activity - Core Financial Systems (CST)				
Core Financial Systems - General Queries	N/A	Advice & Guidance	N/A	CST (Finance) - R5 & R6

Appendix 1 – Detailed Audit Services Plan 2023-24

Corporate Services and Transformation – 690 Days have been allocated over the following areas				
Audit Area	Risk	Audit Type	Council Plan Priorities	Risk Register
Human Resources Management	H	Audit Opinion Review	2	CST – R62
Accounts Payable	M	Audit Opinion Review	2	CST (ICT) - R11
Corporate Purchasing	H	Audit Opinion Review	2	CST (Finance) - R39
Accounts Receivable	M	Audit Opinion Review	2	CST – R1
Accountancy, Budgetary Control and Financial Resilience	H	Audit Opinion Review	2	CST (Finance) - R1
Pensions and Funds Management	M/H	Audit Opinion Review	2	-
Divisional Activity - Probity and Compliance (CST)				
HM Revenue & Customs Compliance	M	Audit Opinion Review	2	-
Financial Regulations & Standing Orders	N/A	Advice & Guidance	2	CST (Finance) - R18
Insurance & Risk Management	H	Audit Opinion Review	2	CST (Finance) - R9 to R17
Divisional Activity - County Property Division (CST)				
Property Services Review	H	Audit Opinion Review	2 & 4	CST – R9
Property Contractor Management	H	Audit Opinion Review	2 & 4	CST – R2
External Grants, Certifications and Assurance Work				
CST Department Grants & Certifications	M/H	Audit Assurance Review	2	-

Appendix 1 – Detailed Audit Services Plan 2023-24

Corporate Services and Transformation – 690 Days have been allocated over the following areas				
Audit Area	Risk	Audit Type	Council Plan Priorities	Risk Register
Ukraine Family Support	M/H	Audit Assurance Review	2 & 3	-
Resource Led Reviews				
Council and Business Rates Administration	M	Audit Assurance Review	N/A	-
Registration Service Audit Review	M	Audit Opinion Review	N/A	CST – R16
Health, Safety and Wellbeing Review	M	Audit Opinion Review	1 & 2	CST – R1

Appendix 1 – Detailed Audit Services Plan 2023-24

Children's Services – 285 Days have been allocated over the following areas				
Audit Area	Risk	Audit Type	Council Plan Priorities	Risk Register
Departmental Review - Management & Administration (CS)				
Children's Services - Departmental Review	M	Audit Opinion Review	2	CS – R2
External Grants, Certifications and Assurance Work				
CS Department Grants and Certifications	M/H	Audit Assurance Review	2	-
Schools Financial Value Standard (SFVS) Returns	M	Audit Assurance Review	2	-
Supporting Families Programme	L	Audit Assurance Review	1 & 3	CS – R48
Operational Reviews (CS)				
Children in Care Placements	H	Audit Opinion Review	1 & 2	CS – R5
Management of Service Demands	H	Audit Opinion Review	1, 2 & 3	CS – R33/40
Administration of Children's Homes	M/H	Audit Opinion Review	2	CS – R34
Review of Traded Services	M	Audit Opinion Review	2	CS – R57
Primary Schools				
Thematic School Reviews	M/H	Audit Assurance Review	2	CS – R3
Primary School General Queries	M	Advice & Guidance	N/A	-
CS IT Systems				
Early Years and Education Management Information System	M	Audit Opinion Review	3	CS – R13
School Management Information System (RM Integris)	M/H	Audit Opinion Review	2	CS – R13
CS IS Contracts, Processes and General				
CS IT/IS General Support	N/A	Advice & Guidance	N/A	-
Resource Led Reviews				
Looked After Children/Care Leavers	H	Audit Opinion Review	1, 2 & 3	CS – R12

Appendix 1 – Detailed Audit Services Plan 2023-24

Children's Services – 285 Days have been allocated over the following areas				
Audit Area	Risk	Audit Type	Council Plan Priorities	Risk Register
Special Educational Needs	H	Audit Opinion Review	3	CS – R12
Adult Community Education	M	Audit Opinion Review	3	-
Management of S106 Income	M/H	Audit Opinion Review	2	CS – R44
Chapel-en-le-Frith High School	M	Audit Opinion Review	2	CS – R3
Whittington Green School	M	Audit Opinion Review	2	CS – R3
Parkside Community School	M	Audit Opinion Review	2	CS – R3
Dronfield Henry Fanshawe School	M	Audit Opinion Review	2	CS – R3
Tibshelf Community School - A Specialist Sports College	M	Audit Opinion Review	2	CS – R3

Appendix 1 – Detailed Audit Services Plan 2023-24

Adult Social Care and Health – 245 Days have been allocated over the following areas				
Audit Area	Risk	Audit Type	Council Plan Priorities	Risk Register
Departmental Review - Management & Administration (AC)				
Adult Social Care and Health Departmental Review	M	Audit Opinion Review	1 & 2	ASCH – R1
Public Health Review	M/H	Audit Opinion Review	1, 2 & 3	ASCH – R8/10
Operational Reviews (AC)				
Review of Quality Assurance Framework	M	Audit Opinion Review	1, 2 & 3	ASCH – R3
Safeguarding of Adults	H	Audit Opinion Review	2 & 3	ASCH – R4
Administration of Care Establishments	M	Audit Assurance Review	2	ASCH – R31
ASC&H IT Systems				
Mosaic Client Management	H	Audit Assurance Review	1, 2 & 3	-
Imprest System	M	Audit Assurance Review	2	-
Derbyshire Shared Care Record	H	Audit Assurance Review	1, 2 & 3	-
ASC&H Contracts, Processes and General				
ASC&H IT/IS General Support	N/A	Advice & Guidance	N/A	-
External Grants, Certifications and Assurance Work				
ASC&H Department Grants and Certifications	M/H	Audit Assurance Review	2	-
Resource Led Reviews				
Direct Care	M/H	Audit Opinion Review	2	-

Appendix 1 – Detailed Audit Services Plan 2023-24

Place Department – 183 Days have been allocated over the following areas				
Audit Area	Risk	Audit Type	Council Plan Priorities	Risk Register
Departmental Review - Management & Administration (PL)				
Place - Department Review	M	Audit Opinion Review	2	-
Operational Reviews (PL)				
Concessionary Fares	M/H	Audit Opinion Review	2	-
Regeneration	H	Audit Opinion Review	4	Place – R7
Local Transport Capital Funding Grant	M/H	Audit Opinion Review	2 & 4	-
Inspection and Control of Highway Assets	H	Audit Opinion Review	4	Place – R14
Public Library Service	M/H	Audit Opinion Review	1 & 2	Place – R28/29
Derbyshire Records Office & Records Management	M	Audit Opinion Review	2	Place – R26
D2N2 LEP (VP044)	M	Audit Opinion Review	2	-
Place Dept. IT Systems				
Fleet Management System	M	Audit Opinion Review	2 & 4	Place – R3
Waste Management Accounting System	H	Audit Opinion Review	1, 2 & 4	Place – R14
Place IS Contracts, Process and General				
IT/IS General Support	N/A	Advice & Guidance	N/A	-
External Grants, Certifications and Assurance Work				
Place Department Grants and Certifications	M/H	Audit Assurance Review	2	-
Resource Led Reviews				
Review of Waste Management	H	Audit Opinion Review	1, 2 & 4	Place – R3
Public Transport & Taxi Contracts	H	Audit Opinion Review	1 & 2	Place – R22
Trading Standards	M	Audit Opinion Review	1, 2 & 3	Place – R16

Appendix 1 – Detailed Audit Services Plan 2023-24

Key to Level of Risk: H - High, M - Medium, L – Low

Council Plan Priority

1	Resilient, healthy and safe communities
2	High performing, value for money and resident focused services
3	Effective early help for individuals and communities
4	A prosperous and green Derbyshire

Appendix 2 – Audit Services Staffing Structure

