



Southern Internal Audit Partnership

Assurance through excellence
and innovation

WEST SUSSEX COUNTY COUNCIL INTERNAL AUDIT PLAN 2023-24 (Q4)

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Introduction

The role of internal audit is that of 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 is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisation’s objectives.

The aim of internal audit’s work programme is to provide independent and objective assurance to management, in relation to the business activities; systems or processes under review that:

- the framework of internal control, risk management and governance is appropriate and operating effectively; and
- risk to the achievement of the Council’s objectives is identified, assessed and managed to a defined acceptable level.

The internal audit plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of Internal Audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements.

Internal Audit focus should be proportionate and appropriately aligned. The plan will remain fluid and subject to on-going review and amendment, in consultation with the relevant Executive Directors, Directors and Audit Sponsors, to ensure it continues to reflect the needs of the Council. Amendments to the plan will be identified through the Southern Internal Audit Partnership’s continued contact and liaison with those responsible for the governance of the Council.

Your Internal Audit Team

Your internal audit service is provided by the Southern Internal Audit Partnership. The team will be led by Neil Pitman, Head of Southern Internal Audit Partnership, supported by Karen Shaw, Deputy Head of Partnership; and Keith Phillips, Penny Knowles, Vanessa Anthony and James Short, Audit Managers.

Conformance with internal auditing standards

The Southern Internal Audit Partnership service is designed to conform to the Public Sector Internal Audit Standards (PSIAS). Under the PSIAS there is a requirement for audit services to have an external quality assessment every five years. In September 2020 the Institute of Internal Auditors were commissioned to complete an external quality assessment of the Southern Internal Audit Partnership against the PSIAS, Local Government Application Note and the International Professional Practices Framework.

In selecting the Institute of Internal Auditors (IIA) a conscious effort was taken to ensure the external assessment was undertaken by the most credible source. As the authors of the Standards and the leading Internal Audit authority nationally and internationally the IIA were excellently positioned to undertake the external assessment.

In considering all sources of evidence the external assessment team concluded:

'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles.'

We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'

Conflicts of Interest

We are not aware of any relationships that may affect the independence and objectivity of the team which are required to be disclosed under internal auditing standards.

West Sussex County Council – Our Council Plan 2021 – 2025

In the development of the Our Council Plan, West Sussex County Council have recognised it needs to operate in a different context to that prior to the COVID-19 pandemic and have responded by building a new model of priorities for the next four years and beyond.

Our Council Plan acts as a framework for the Council to operate in a way that means they are clear on what they want to achieve and what they will do to achieve their priorities, but we are flexible to respond to whatever comes our way.



This plan sets out where the Council will focus its efforts over the next four years. It is set out and organised around four priorities with an underpinning theme of climate change.

- **Keeping people safe from vulnerable situations**
- **A sustainable and prosperous economy**
- **Helping people and communities to fulfil their potential**
- **Making the best use of resources**

The priorities are underpinned by a range of 'outcomes' of things they will aim to achieve for people who live and work in the county and 'key performance indicators and targets to measure their progress and impact in achieving their stated outcomes.

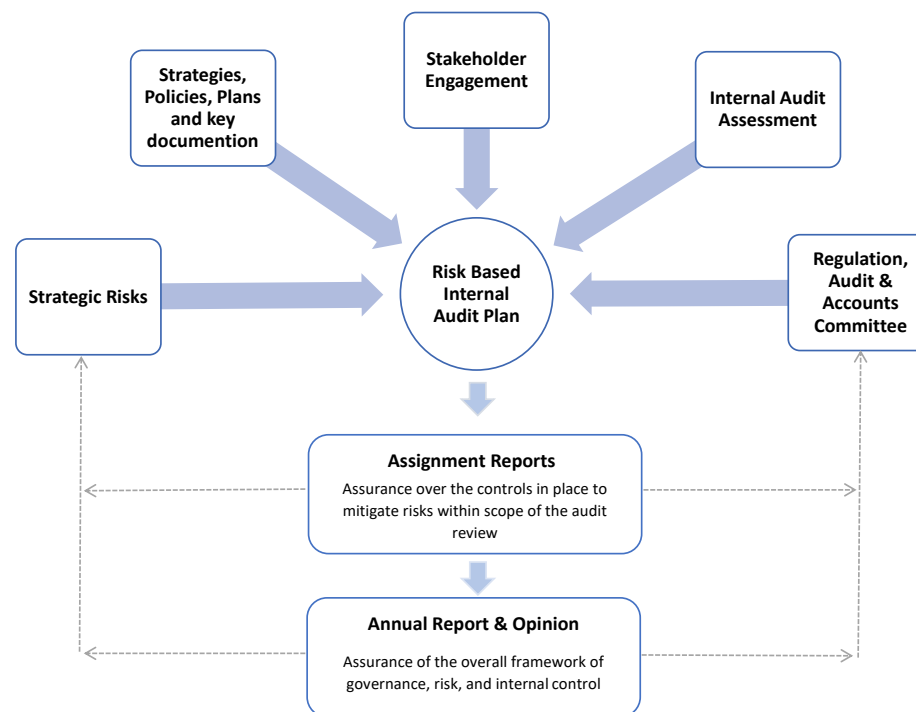
Developing the internal audit plan 2023/24

In accordance with the Public Sector Internal Audit Standards there is a requirement that internal audit establish a risk-based audit plan to determine the resourcing of the internal audit service, consistent with the organisation's goals.

Audit planning is a perpetual process throughout the course of the year to ensure we are able to react to new and emerging risks and the changing needs of the organisation.

To ensure internal audit focus remains timely and relevant the Southern Internal Audit Partnership has moved to a quarterly planning process.

Based on conversations with key stakeholders, review of risk registers, key corporate documents and our understanding of the organisation, the Southern Internal Audit Partnership have developed a plan of proposed internal audit coverage during quarter 3.



The Council are reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not seek to cover all risks and processes within the organisation.

We will however continue to work closely with other assurance providers to ensure that duplication is minimised, and a suitable breadth of assurance is obtained.

Internal Audit Plan 2023-24 (Q4)

Audit	Directorate Sponsor	Scope/ Risk	Corporate/ Directorate Risk	Quarter
Governance				
Contract Management (Thematic)	DA&H	Assurance on the deliverables of a selection of key contracts and the effectiveness of contract management arrangements (focus within Public Health)		Q1
Risk Management	DFSS	To review the risk management framework, to include escalation and de-escalation of risks and the effectiveness of risk controls / actions to mitigate identified risks.		Q1
Ethical Governance	DL&A	In accordance with PSIAS (2110.A1) to evaluate the design, implementation and effectiveness of the organisation's ethics-related objectives, programmes and activities. To focus on assertions within the AGS.		Q2
Ill Health Retirements	DHR/OD	Commissioned by DHR/OD – scope TBC		Q2
Right to Work process	DHR/OD	Review the right to work process for compliance considering ongoing staffing challenges and increased international recruitment.	CR11	Q3
Public Consultations	DL&A	To ensure the effectiveness and compliance with the mandatory requirements of engagement with key stakeholders in the consultation of key decisions and initiatives.		Q3

Audit	Directorate Sponsor	Scope/ Risk	Corporate/ Directorate Risk	Quarter
Use of Volunteers	DHR/OD	Governance over engagement and use of volunteers including training, health and safety, safeguarding etc. Consistency across services and accountability. Potentially converting to employees (recruitment perspective)	HTP58	Q4
Use of Agency Staff	DHR/OD	Review of contractual arrangements and vfm considerations of agency spend.	CFS002; EPP76; PH56	Q4
Complaints	DL&A	The corporate complaints process is supported by a robust governance framework enabling complaints to be processed in an efficient and effective manner		Q4
Keeping people safe from vulnerable situations				
Ball Tree Croft (residential care home)	DA&H	Review of internal processes to provide assurance over key elements e.g., cash handling / client money / security		Q1
Financial Adult Safeguarding Team (FAST)	DF&SS	To provide assurance on the framework of control to support the delivery of key functions including the management of client affairs.		Q2
Adult Placements – Waivers	DA&H	Review of usage of new delegated powers (waiver form) for commissioning, procurement and maintenance of care package		Q2
Supporting Families – Quality Assurance	DCYP&L	Following the implementation of a new system software, to review the quality assurance processes in place for supporting families		Q2
Adult Social Care Improvement Programme	DA&H	Governance of major project / programme		Q3
Recharges to other LA's and Health	DA&H	Governance and decision making in the ongoing review of the S75 arrangements between the Council and Health		Q4
Public Health – Assurance Mapping	DA&H	Sources of assurance to support the effective discharge of statutory functions.		Q4

Audit	Directorate Sponsor	Scope/ Risk	Corporate/ Directorate Risk	Quarter
Adults' contingency	DA&H	To consider best use of audit resource following attendance at DA&H DLT in January 2024		Q4
A sustainable and prosperous economy				
WSFRS – Retained Firefighters	CFO	Review of controls in place to effectively manage retained firefighters		Q1
Highways Depots (health & Safety)	DPS	Assurance over the responsibility, accountability, and delivery of Health and Safety at Highways depots		Q2
Highways Claims	DPS	To review the end-to-end process for the reporting and completion of highways claims.		Q2
WSFRS - Group Crewing System	CFO	Review of controls in place to support the group crewing policy, including the monitoring, and reporting arrangements, control of pay back shifts etc.		Q2
Ash Dieback	DPS	The review the contract management arrangements in place ensuring the Council are benefiting from expected outcomes to the appropriate quality		Q4
WSFRS - Driver Training	CFO	Assurance over the record and recording process in place. To include new driver standard.		Q4
Helping people and communities to fulfil their potential				
SFVS	DE&S	Mandatory requirement - review of the SFVS returns to identify areas of weakness / non-compliance to inform School Thematic Reviews / Individual School Visits		Q1
School Thematic – Procurement & CSO	DCYP&L	School thematic – compliance with procurement processes and contract procedure rules		Q1

Audit	Directorate Sponsor	Scope/ Risk	Corporate/ Directorate Risk	Quarter
School Thematic – recruitment checks	DCYP&L	School thematic – to review effective recruitment checks are completed prior to the employment of staff at schools e.g., right to work, DBS, qualifications, references etc.		Q2
Direct Payments (Children’s)	DCYP&L	To provide assurance over Direct Payments processes for children.		Q2
Independent Lives (contract management)	DA&H	To review the contract management arrangements for services in the delivery of independent lives, ensuring the council is receiving services in accordance with contractual obligations and vfm is attained.		Q3
School Thematic – Health & Safety in schools	DCYP&L	Assurance over school policy, process an compliance in respect of H&S.		Q3
School Thematic – School based complaints	DCYP&L	Assurance over arrangements in place given that schools sit outside of the corporate complaints process (unless relating to place planning etc.)		Q3
SFVS 22/23 Testing	DCYP&L	2nd Stage – to select sample of questions for follow up.		Q3
High Cost Placements (Children’s)	DCYP&L	Review of usage of new delegated powers for commissioning, procurement and maintenance of care packages.		Q3
School Thematic – Financial Arrangements	DCYP&L	Assurance over financial arrangements within schools e.g. budget monitoring and reporting to leadership and governors		Q4
Children’s contingency	DCYP&L	To consider best use of audit resource following conversations with DCYP&L in January 2024		Q4
Making the best use of resources				
Overtime (Corporate)	DHR/OD	Analytical review of overtime looking at authorisation, working time directive compliance and vfm.	CR11	Q1

Audit	Directorate Sponsor	Scope/ Risk	Corporate/ Directorate Risk	Quarter
Parkside Accounts	DPS	Review Parkside accounts and charges for independent assurance provided to tenants		Q2
Pensions – Employer Contributions	DF&SS	To provide assurance on employer contribution processes in light of new rates, new actuarial certificate and pension fund cashflow.		Q2
Debt Recovery	DF&SS	To review the debt recovery process (dunning, legal, write off) and ensuring clarity on roles, responsibility and accountabilities.		Q2
IT Network Strategy and Implementation	DF&SS	Assurance over the effective governance, maintenance, and delivery of the organisations IT Network Strategy.		Q3
Pensions – Employer Admissions & Management	DF&SS	Assurance over the effective governance and processes in place in relation to employer admissions.		Q3
IT Change Management	DF&SS	Assurance that changes to IT systems and infrastructure are undertaken in a controlled and systematic manner		Q4
Capital Programme Governance	DF&SS	Assurance over the efficiency and effectiveness of process and programme delivery including governance, sufficiency and quality of business cases for inclusion in the plan.		Q4
Purchasing Controls	DF&SS	Use of data analytics to assess corporate compliance e.g. purchase orders		Q4
Travel Hub	DF&SS	Assurance of control and effective use of travel expenses in accordance with new travel portal (Feb 2023)		Q4
Grants / Other –				
Supporting Families (Claim 2)	DCYP&L	Requirement to verify sample of claim	-	Q2
Bus Service Operators Grant	DPS	Review in accordance with grant determination	-	Q2

Audit	Directorate Sponsor	Scope/ Risk	Corporate/ Directorate Risk	Quarter
Supporting Families (Claim 3)	DCYP&L	Requirement to verify sample of claim.	-	Q3
Highways DFT Funding Grant Declaration	ADHTP	Review in accordance with grant determination	-	Q3
BRG & LTF Grant	ADHTP	Review in accordance with grant determination	-	Q3
Delivering Better Value - SEND	DA&H	Review in accordance with grant determination	-	Q4
Supporting Families (Claim 4)	DCYP&L	Requirement to verify sample of claim.	-	Q4
Fraud (Proactive / Reactive)	DF&SS	Range of proactive and reactive initiatives to help identify and mitigate the risk of fraud.	-	Q1-Q4
Management				Q1-4

Audit Sponsor

Chief Executive
Becky Shaw

Chief Fire Officer (CFO) Sabrina Cohen- Hatton	Director of Adults & Health (DA&H) Alan Sinclair	Director of Children, Young People & Learning (DCYP&L) Lucy Butler	Director of Place Services (DPS) Lee Harris	Director of Finance & Support Services (DFSS) Taryn Eves	Director of HR/OD (DHR/OD) Gavin Wright	Director of Law & Assurance (DL&A) Tony Kershaw
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