



Southern Internal Audit Partnership

Assurance through excellence
and innovation

WEST SUSSEX COUNTY COUNCIL INTERNAL AUDIT PLAN 2024-25 (Q3)

Prepared by: Neil Pitman, Head of Partnership
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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 Penny Knowles, Assistant Head of Partnership, Keith Phillips, Liz Foster, 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.

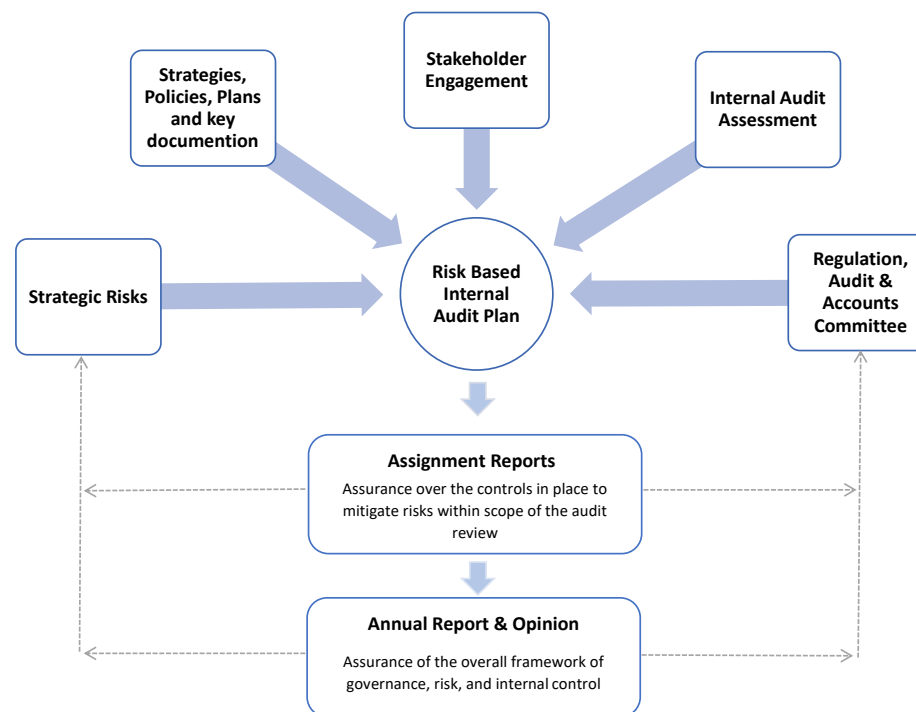
Developing the internal audit plan 2024/25

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 1-3.



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 2024-25 (Q3)

Audit	Directorate Sponsor	Scope/ Risk	Corporate/ Directorate Risk	Quarter
Governance				
IR35 - Follow up	DHR/OD	Follow up of previous review (Limited)	CR11	Q1
Information Governance	DL&A	To focus on the effective process and timeliness of Freedom of Information requests	CR7	Q2
Business Continuity	Corporate	Assurance that business continuity plans are maintained, up to date and appropriately tested.	HROD51, LA13	Q2
Partnership Agreements	Corporate	To provide assurance over the governance and accountabilities within a sample of the Council's partnership arrangements.		Q3
Keeping people safe from vulnerable situations				
Flexi Duty (WSFRS)	CFO	To review the governance and controls in place to ensure that roles and responsibilities are clear, the system is operating as expected and in line with the Standard Operating Procedures to provide operational resilience, with effective reporting and oversight		Q1
Public Health Statutory Responsibilities	DA&H	Focus of audit resource on existing assurance gaps from the ongoing Q4 (23/24) mapping exercise.	PH65	Q1
Modern Slavery	DPS	Cross cutting review to attain assurance the Council obligations are being met (including contracts).		Q1
Deprivation of Liberty Safeguards (DoLS)	DA&H	Assurance over the application and effective safeguards in place in the administration of DoLS.	ASC021	Q2
Household Support Fund (voucher scheme)	DPS	Assurance on the controls and process to support the allocation / distribution of support.	Com73	Q2

Audit	Directorate Sponsor	Scope/ Risk	Corporate/ Directorate Risk	Quarter
Statutory checks (buildings)	DPS	Assurance that statutory inspections are undertaken in a timely manner by appropriately qualified personnel with appropriate records retained		Q2
Organisational Learning (WSFRS)	CFO	Assurance over the Fire Service's approach to organisational learning to ensure it support continuous learning and improvement		Q2
Safeguarding Children	DCYP&L	To complete an assurance mapping exercise to determine the levels of assurance provide in this key area with a view to allocating future resource in any areas of exposure.	CR61	Q3
SEND – Improvement Plan	DCYP&L	Assurance over the effective and timely implementation of actions following the November 2023 inspection.		Q3
Recharges to Other Bodies	DA&H	Review of the governance, effectiveness and completeness of recharging and recovery from other bodies.		Q3
Payments to Residential Providers	DA&H	Assurance over the processing and of payments to residential providers.		Q3
Community Risk Management Plans (WSFRS)	CFO	To review the process undertaken to update the CRMP, ensuring a clear audit trail, governance, and oversight are in place to support this.		Q3
Domestic Abuse Act	DPS	Assurance that the Council is effectively discharging its duties in accordance with legislative requirements.		Q3
A sustainable and prosperous economy				
Civil Parking	DPS	Review of governance, agreements and interactions with districts and boroughs to fulfil Council responsibilities / obligations.		Q1
Multi-Disciplinary Consultant	DPS	Review the effectiveness of contract management arrangement and delivery of new contractor		Q2

Audit	Directorate Sponsor	Scope/ Risk	Corporate/ Directorate Risk	Quarter
Helping people and communities to fulfil their potential				
Blue Badges	DPS	Assurance over the end-to-end process followed for blue badges. To include overview of proposed new operating model.		Q1
School Place Planning	DCYP&L / DPS	Assurance on processes for identifying future requirements for school places to ensure capacity enables WSCC to meet service requirements. To include review school development projects to attain a holistic approach.	ES018 ES023 ES045	Q1
Home to School Transport	DCYP&L	To provide assurance of ongoing governance and controls to support the delivery of home to school transport during a period of escalating demand and cost.		Q2
Traded Services	DCYP&L	To provide assurance over future delivery model in light of academisation and ability to meet projected income targets.		Q2
Equipment Safety (Millbrook Healthcare)	DA&H	To review effective delivery of contractual obligations including the management of statutory maintenance.	ASC032	Q2
Bromcom (post implementation)	DCYP&L	Assurance over the post implementation of the school(s) financial system	ES050, ES051	Q3
Children Young People & Learning - Contingency	DCYP&L	To meet with the Interim Director CYP&L to discuss key priorities		Q3
School Thematic Reviews	DCYP&L	Potential topics include cyber security, and Inclusion, Diversity & Wellbeing		Q3
SFVS (testing)	DCYP&L	Follow up of evidence to support the completed self-assessments.		Q3
School Managed Projects	DPS	Assurance over governance and control of projects managed by the schools		Q3
Making the best use of resources				
Main Accounting	DF&SS	Key financial review (to incorporate journals, bank reconciliation, cf/bf balances etc.)	CR22	Q2

Audit	Directorate Sponsor	Scope/ Risk	Corporate/ Directorate Risk	Quarter
Oracle Fusion - Procurement	DF&SS	Assurance that a robust process in the development and strength of specification (maintaining the principles of adopt V adapt), compliance with CSO	CR78	Q2
CIPFA Financial Management Code	DF&SS	Review the integrity and diligence of the self-assessment completed to support compliance against the Code	FSS7	Q2
IT Asset Management	DF&SS	Assurance that the council's IT assets are known and effectively managed.		Q2
Oracle Fusion – Framework of Governance	DF&SS	Review of the revised governance structure	CR78	Q3
Financial Assessments	DF&SS	Review of the Finance elements of the financial assessments process.		Q3
Pensions – BACS Transfers	DF&SS	Assurance over BACS file accuracy / reconciliation for Pensions Payroll.		Q3
Vulnerability Management (IT)	DF&SS	Assurance over the safeguards in place to protect the council's IT infrastructure.		Q3
Grants / Other				
Chichester Harbour		Fulfil requirements of the small bodies return	-	Q1
Supporting Families (Claim 1)		Requirement to verify sample of claim.	-	Q1
Multiply		Grant certification	-	Q1
5G Innovation Region (part 1)		Grant certification		Q2
Supporting Families (Claim 2)		Requirement to verify sample of claim.		Q2
Supporting Families (Claim 2)		Requirement to verify sample of claim.		
Management				Q1-4

Audit Sponsor						
Chief Executive Leigh Whitehouse						
Chief Fire Officer (CFO) Sabrina Cohen- Hatton	Director of Adults & Health (DA&H) Alan Sinclair	Director of Children, Young People & Learning (Interim) (DCYP&L) Vince Clark	Director of Place Services (DPS) Lee Harris	Director of Finance & Support Services (interim) (DFSS) Mike Suarez	Director of HR/OD (DHR/OD) Gavin Wright	Director of Law & Assurance (DL&A) Tony Kershaw