

INTERNAL AUDIT PLAN

2024-25



Review Name	Outline Objective
Finance	
Accounts Payable	To review the processes and key controls within MySurrey relating to the accounts payable system, including those in place for ensuring the accuracy of vendor details, the processing of invoices, goods receipting and promptness of payments.
Accounts Receivable	To review the processes and key controls within MySurrey relating to the accounts receivable system, including those in place for ensuring the accuracy of customer details, completeness, accuracy and timeliness of invoicing, recording and matching payments to invoices, and debt recovery.
Capital Budget Management	A review of the Council's capital budget management arrangements within MySurrey.
Financial Assessments & Income Collection	To review the key controls within MySurrey for both the financial assessment process, including the collation and analysis of information from care recipients to ensure correct calculation of contributions occurs in a timely fashion, and a review of the benefit calculation process to ensure correct payments are made.
General Ledger	To review the key controls within MySurrey relating to the maintenance and operation of the general ledger, including suspense accounts, reconciliations, journals and year end procedures.
Payroll	To review controls within MySurrey in relation to the staff payment system, including those relating to starters, leavers, temporary and permanent payments, variations of pay, and pre-employment checks.
Revenue Budgetary Control	A review of the Council's revenue budget management arrangements, to include an assessment of the extent to which planned savings are being delivered.
Treasury Management	A review to assess the adequacy of key controls and procedures across the Council's Treasury Management arrangements, including cash flow forecasting, segregation of duties, financial investments and use of treasury advisers.

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Review Name	Outline Objective
Local Government Pension Scheme (the 'Pension Fund')	<p>Pension Fund Administration: To review the key controls over specific aspects of pension administration as detailed in the Surrey Pension Fund Audit Plan 2024/25. This review provides assurance over the Local Government Pension Scheme.</p> <p>Pension Fund Investments: A review to assess the adequacy of Pension Fund management and governance arrangements. Also, to examine arrangements for obtaining assurance over the adequacy of the control environment of pension fund investment managers and the custodian.</p> <p>Pension Fund Business Continuity Arrangements: A review to assess the robustness of arrangements in place to manage business continuity within the management of the Fund.</p> <p>Pension Fund Governance Arrangements: A review to assess the effectiveness of the overall governance arrangements in place for the LGPS Pension Fund.</p>
Grant Certification	
Bus Subsidy Operators Grant	To check and certify the grant in accordance with the requirements of the Department for Transport.
Bus Services Improvement Plan	To check and certify the grant in accordance with the requirements of the Department for Transport.
Contain Outbreak Management Grant	To check and certify the grant in accordance with the requirements of the Department of Health.
Greener Homes Grants	To check and certify the grant in accordance with the requirements of the accountable body for this grant, the Greater South-East Net Zero Hub.
Local Transport Capital Block Funding	To check and certify various capital grants for road maintenance and pothole repair, in accordance with the requirements of the Department for Transport.
Schools Basic Needs Allocation Grant	To check and certify various capital grants in accordance with the requirements of the Department for Education.
Supporting Families Programme	Certification of periodic grant claim returns in-year on behalf of Children's Services to enable the release of funds from the Ministry of Housing, Communities and Local Government (MHCLG).
IT and Information Governance Audits	

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Review Name	Outline Objective
MySurrey User Access and Security Review	A review of the security arrangements for 'MySurrey' post go-live. This audit was due to be undertaken in 2023/24 but has been moved in line with the delays to go-live.
MySurrey System Support (including Governance)	This audit will review the system support function for the 'MySurrey' post go-live. As part of the review we will consider the Council's arrangements for incident response, system monitoring, software updates and data backups.
IT&D Project Management	This audit will review the effectiveness of the control environment to ensure the overall delivery of a major IT&D projects across the Council. As part of the scope we will consider IT&D's approach to project management, their prioritisation of projects and their delivery.
Artificial Intelligence	The future of artificial intelligence (AI) in local government in the UK is a topic of increasing importance and interest, opportunity and risk. As AI technology continues to advance and become more widely available, local authorities are exploring how it could be used to improve key services and support communities. This audit will review the framework by which AI is being applied within the Council and to ensure its implementation is in line with relevant policies.
Supply Chain Cyber Security	The Council relies on numerous suppliers to deliver products, systems and services that help us support our residents. Organisations are seeing that rather than being targeted directly, there is an increasing trend in supply chains being targeted by cyber attackers to exploit vulnerabilities and obtain access to networks and/or system data via these indirect routes. This audit will review the approach to supplier management of key strategic or operationally critical contracts to assess the extent to which third party cyber resilience is monitored and assured as part of the core contract and supplier management responsibilities.
Microsoft Teams – Governance	Microsoft Teams is a part of the Microsoft 365 series of products and is used for chat, video conferencing and collaboration, with file storage and sharing capabilities within individual Teams sites. This audit will review the Council's internal control arrangements in relation to Microsoft Teams, including the creation and

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	management of individual Teams sites and the securing of Council data within the application.
Mobile Phone Applications	This audit will review the effectiveness of the control environment to ensure the overall delivery and deployment of applications to mobile phones is managed appropriately. As part of the scope we will consider application security, compliance with data protection legislation and risk management processes.
Surveillance Cameras	We will review the effectiveness of the controls in place to meet the requirements of the Surveillance Camera Code of Practice.
Implementation of the Data Strategy	In 2021, a multi-year Data Strategy was implemented with the aim to create a common vision and purpose for data across the Council. The aim of the Strategy has been to use data to power our processes and support our digital transformation, facilitate better and more robust decision making, and to build trust with our residents. This audit will review the implementation of the Data Strategy to ensure that appropriate governance processes are in place to oversee the implementation and help the Council to achieve those areas of focus set out within the Strategy.
Joint Fire Control – IT Arrangements	This audit will review the Council's IT arrangements for the delivery of Joint Fire Control arrangements for both East Sussex and West Sussex Fire & Rescue Services, as set out within Section 16 agreements. As part of this review we will consider the governance arrangements in place for the delivery of the IT arrangements, as well as whether this delivery (including business continuity arrangements), is in line with the relevant service level agreements.
Support for Strategic Projects and Programmes	
Transition of Local Enterprise Partnerships (LEPs)	<p>The Government has announced changes to how economic growth functions will be delivered in local areas: from April 2024, the Government will cease providing funding to LEPs and the functions previously held by LEPs will transfer to Upper Tier Local Authorities (UTLAs). In Surrey, this means that most economic growth functions previously delivered by Coast to Capital LEP and Enterprise M3 LEP will transfer to the County Council.</p> <p>We will support the transition of these functions through the provision of advice around aspects of governance, control, and risk management.</p>

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Freedom To Travel	The Council plays an important role in the planning, commissioning and delivery of travel and transport services in Surrey, with around £70m a year spent on these services, such as the bus network, home to school travel assistance, and commissioned transport for some Adult Social Care clients. The strategy to coordinate the Council's work is called 'Freedom To Travel' and this audit will review the progress of the Freedom to Travel programme, including governance arrangements and engagement across directorates.
Impact Of SWitCH	SWitCH (Surrey Way Innovation, Transformation & Change) is a Council-wide programme to review the way services are delivered; to review structures, flex and redesign services to both streamline and improve outcomes, as well as taking full advantage of innovative digital technology, like AI. Our audit will assess the delivery and impact of this programme, including governance arrangements, risk management and the adequacy of the internal control environment arising from any subsequent organisational changes.
Fleet Management	Our audit will provide advice around governance and control to the development and implementation of the Council's new policy for Fleet Management, which will bring enhanced procedures and arrangements over the management of the Council's vehicle fleet (excluding Surrey Fire and Rescue blue-light vehicles).
Risk Management	Our review will continue to support and provide assurance around the Council's Risk Framework, building upon audit work completed in 2023/24.
Corporate Governance	To provide advice and support around the Council's corporate governance arrangements in support of the work of the Governance Panel, thus providing input into the Council's Annual Governance Statement.
Follow-up audits	
Local Government Pension Scheme Banking Controls	
Schools Alliance for Excellent (SAfE) Contract	

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Single View Of A Child (Part 2) and LIFT - combined	To follow-up previous audit work completed in 2023/24 where the final opinion given was of Partial or Minimal Assurance. The work will ensure that agreed actions have been implemented as expected for each of the identified follow-up audits in order that the control environment is strengthened within the area under review.
Health & Safety Governance Arrangements	
Unofficial School Funds	
S106 Payments	
SFRS Business Safety	
Planning	
Education, Health & Care Needs Assessment Communication Protocol	
Other Focus Areas	
Integrated Care Board (ICB) Governance Arrangements	The ICB is the primary care board of the Council's Integrated Care System, which enables local partners (the Council, NHS, voluntary sector and others) to work together and create better services based on local need. The purpose of our audit will be to provide assurance around governance arrangements and decision-making processes for core service expenditure.
Budget Accountability and Consistency Practice Meetings (CPM)	Our review will examine practices and procedures within Consistency Practice Meetings to ensure that the award of care packages are consistent with policy and take proper account of principles of budget accountability in determining financial commitments.
Deputyship	There may be situations where a person lacks the capacity to make decision about their property and financials affairs, and if there is nobody to act on their behalf, the Surrey County Council Deputyship Team may either apply to be their appointee or deputy. Our audit will review the processes in place within this Team to provide assurance around the effective and compliant operation of the function.
Third Party Payments	Third Party Payments are top-up payments for residential care provision funded by families where the costs are more than the Council is willing to pay for the placement. Our review will provide assurance around compliance with arrangements and processes to ensure robust management safeguards the Council from financial loss.

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SEND Transformation	The Council is some years into a long-term programme of SEND transformation, designed to improve current processes and embed positive change. There have been recent external inspections that have been critical of the performance of the service: in this context, our audit will provide advice and assurance around the governance arrangements and reporting mechanisms in place to oversee positive change within this service.
Children's Homes	With the opening of two new children's homes in Surrey to add capacity to existing residential capacity, our audit will seek to provide assurance over the in-house provision through a review of the internal governance arrangements.
Youth Service Cultural Compliance Review	A cultural compliance review of arrangements within the Youth Service to provide assurance to management that the governance in place around existing processes and practices conforms to expectation and Council policies.
Elective Home Education	This term describes a choice by parents to provide education for their children at home or in some other way they desire, instead of sending them to school full-time. Our review will provide assurance over the Council's arrangements to ensure that such children are known to the Authority and receive the education expected.
Alternative Education Commissioning for Children (NMIs)	Alternative provision is education arranged by local authorities for children who, because of exclusion, illness or other reasons, would not otherwise receive a suitable education. We will assess the arrangements for the commissioning of alternative provision for children, within appropriately regulated settings.
Procurement Regulatory Changes	Changes to procurement regulations are likely to include more stringent transparency requirements. These will need to be reflected in the Council's own regulations, including Procurement and Contract Standing Orders. We will provide support and advice in relation to the updating of these and their implementation.
Facilities Management Contract	The Council has recently appointed a single service provider for both Hard FM Services (includes all planned and reactive maintenance of mechanical, electrical, plant, equipment and fabric, project management and other services) and for Soft FM Services (all cleaning, security, waste and recycling, confidential waste removal, window cleaning, pest

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	<p>control, water cooler services, salting/gritting, removals, grounds maintenance, provision of cleaning consumables, and other services).</p> <p>Our review will assess the governance arrangements and contract management arrangements in place to ensure the contract is delivering services as expected and to expected levels of financial performance.</p>
PLANON	<p>PLANON is the asset management system used by Land and Property to manage the Council's asset base. Our audit will assess the robustness of the control environment in place within the system, and how it interfaces with other strategic systems used across the Council (for example, MySurrey).</p>
On Street Parking Arrangements	<p>In April 2023, the Council became responsible for managing on-street parking and obtained new powers in relation to moving traffic offences. The purpose of this review is to seek assurance that the contract is operating as expected and that the Council is meeting its requirements.</p>
Electric Vehicle Charging Contract	<p>The contract to deliver Electric Vehicle charging points in on street and public car parks commenced in April 2023. The purpose of this audit is to review the effectiveness of the contract, including its contribution towards the Council's Climate Change Delivery Plan.</p>
Surrey Fire & Rescue (SFRS) Safe & Well Visits	<p>SFRS conduct safe and well visits as a part of their fire prevention work. The purpose of the audit is to provide assurance over the effectiveness of the processes surrounding the management and completion of such visits.</p>
Contingencies	
Anti-Fraud and Anti-Corruption	<p>To deliver the 2023/24 Fraud Response Plan for SCC which includes work on fraud awareness, data analytics, cyber fraud, conflicts of interest, excessive personal use of council IT equipment and ad hoc investigations.</p>
Emerging Risks	<p>A contingency budget to allow work to be undertaken on new risks and issues identified by Orbis IA and/or referred by management during the year.</p>
General Contingency	<p>A contingency budget to allow for effective management of the annual programme of work as the year progresses.</p>
Service Management & Delivery	

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Action Tracking	Ongoing tracking and reporting of agreed high risk actions.
Annual Report, Opinion and AGS	Production and presentation of the Annual Internal Audit Report and Opinion and support for the production of the Annual Governance Statement.
Audit & Fraud Management	Overall management of all audit and counter fraud activity, including work allocation, work scheduling and Orbis Audit Management meetings.
Audit & Fraud Reporting	Production of periodic reports to management and Audit and Governance Committee covering results of all audit and counter fraud activity.
Audit Committee and member support	Ongoing liaison with members on internal audit matters and attending Audit and Governance Committee meetings and associated pre-meetings.
Client Service Liaison	Liaison with clients and departmental management teams throughout the year.
Client Support and Advice	Ad hoc advice, guidance and support on risk, internal control and governance matters provided to clients and services throughout the year.
Orbis Internal Audit Developments	Internal Audit and counter fraud service developments, including quality improvement and ensuring compliance with Public Sector Internal Audit Standards.
Organisational Management Support	Attendance and ongoing support to organisational management meetings, e.g. Governance Panel, etc.
Strategy & Annual Planning	Development and production of the Internal Audit Strategy and Annual Audit Plan, including consultation with management and members.
System Development & Administration	Development and administration of audit and fraud management systems.

Other Potential Auditable Areas	
Children's Health Contract	These are potential audits that could be drawn into the 2024/25 annual programme of work on a risk-basis should other audits be postponed or deferred, or should available contingency time allow for it.
Unaccompanied Asylum-Seeking Children	
Microsoft 365 Governance	
Areas Of Outstanding Natural Beauty (AONB)	
Public Rights Of Way	
LGPS Reporting Arrangements	
IR35 Compliance	

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<p>SFRS Premises Risk (FireFighter Safety)</p>	
<p>SFRS Target Setting</p>	
<p>SFRS Recruitment Process</p>	
<p>Cultural Compliance Reviews</p>	
<p>Health & Wellbeing Board, and Prevention</p>	