



# **INTERNAL AUDIT PLAN 2022-23**

## **London Borough of Southwark**

*Six-month plan April to September 2022 - Draft for Discussion*

*Presented to the Audit, Governance and Standards Committee*

*7 February 2022*



# CONTENTS

	Page
1. Audit risk assessment	3-4
2. Mapping the Council's corporate risks to the internal audit strategic plan	5-9
3. Internal audit operational plan six months April to September 2022	10-15
4. Internal audit plan summary six months April to September 2022	16
5. Internal audit outline strategy (and previous plans) 2017-18 to 2023-24	17-32
Appendix - Internal audit charter	33-39

# 1. AUDIT RISK ASSESSMENT

## 1.1 Background

BDO LLP has been appointed as internal auditors to the London Borough of Southwark to provide the Council with assurance on the adequacy of internal control arrangements, including risk management and governance. Our role at the Council will also be aimed at helping management to improve risk management, governance and internal control, so reducing the effects of any significant risks.

We report to the Strategic Director of Finance and Governance, as the Council's section 151 officer, on an operational basis. The Engagement Partner, Greg Rubins, is the Council's Chief Audit Executive.

Responsibility for the Council's internal control arrangements remains fully with management, who should recognise that internal audit can only provide 'reasonable assurance' and cannot provide any guarantee against material errors, loss or fraud.

Our risk based approach to Internal Audit uses the Council's own risk management process and risk register as a starting point for audit planning as this represents the client's own assessment of the risks to it achieving its strategic objectives.

The extent to which we can rely on management's own perception of risk largely depends on the maturity and effectiveness of the Council's own risk management arrangements. In estimating the amount of audit resource required to address the most significant risks, we have also sought to confirm that senior management's own assessment of risk accurately reflects Southwark Council's current risk profile. In drafting the plan and strategy, we mapped the audits to the corporate risk register and departmental risk registers to confirm adequate work was being undertaken on key risk areas.

## 1.2 Planned approach to internal audit 2022-23

Due to the imminent appointment of a new Chief Executive and potential changes to the administration in light of the forthcoming elections, we have agreed with the Strategic Director of Finance and Governance to prepare an initial six-month internal audit plan. The proposed Internal Audit programme for April to September 2022 is shown from page 10.

To prepare the internal audit plan, we have held discussions with chief officers for each of the Council's departments, to identify the priorities for the first six months of the year. The plan also captures internal audits that have been deferred from 2021-22.

The plan is presented as a draft for discussion to the Audit, Governance and Standards Committee. We would welcome your views on the plan and any areas that you would consider relevant for inclusion.

Following discussion by the Committee, the internal audit plan will be presented to a collective meeting of the Chief Officer's Team for agreement of specific timings before the start of the new financial year. A final version of the six-month plan will be circulated to the Committee under the email protocol.

Overall, the plan is set within the context of a multi-year approach to internal audit planning, such that all areas of key risks would be looked at over a three-to-five-year audit cycle. An indicative strategic plan for the latter six months of 2022-23 and for 2023-24 is shown from page 17, along with previous years' audits, for reference. This will be extended to include 2024-25 when the full internal audit plan for 2022-23 is prepared.

To develop the full internal audit plan for 2022-23, discussions will be held with chief officers over the summer months, and the updated plan and strategic plan will be presented to the Audit, Governance and Standards Committee in September 2022.

### **1.3 Individual audits**

When we scope each review, we will reconsider our estimate for the number of days needed to achieve the objectives established for the work and to complete it to a satisfactory standard in light of the control environment identified within the Council.

In determining the timing of our individual audits we will seek to agree a date which is convenient to the Council and which ensures availability of key management and staff.

As we undertake planning for each audit, we will continue to work with the Council's anti-fraud team to identify areas to include to provide assurance on the management of the risk of fraud.

### **1.4 Variations to the Plan**

We will keep the programme under continuous review during the year and will introduce to the plan any significant areas of risk identified by management during that period.

Where changes to the planned audits are required during the year, these will be agreed with the departmental directors and the Strategic Director of Finance and Governance and reported to the Audit, Governance and Standards Committee.

We also review the strategic plan each year to ensure we remain aware of your ongoing and emerging risks and opportunities and new priorities or projects. Over the coming pages, we have mapped your key risks along with the audit work we are undertaking, demonstrating that we are focussing on your most important issues.

## 2. MAPPING THE COUNCIL'S TOP CORPORATE RISKS TO THE INTERNAL AUDIT STRATEGIC PLAN

Ref.	The Council's Top Corporate Risks, as reported in the Draft Annual Governance Statement 2021-22	Planned Internal Audits by Year				
		2019-20 (for reference)	2020-21 (for reference)	2021-22 (for reference)	2022-23	2023-24
1	<b>Post-Pandemic Recovery</b> Slow or sporadic post pandemic economic recovery associated with uncertain government financial support to local authorities and strain on the welfare system leads to increased levels of unemployment and other societal fragmentation; consequentially, increased demand for council services such as social care, welfare and emergency support and housing results in potential for conflicting demands on funding available.	-	-	Financial planning & budget monitoring Service reviews	Borough Plan Service reviews	Service reviews
2	<b>Cyber Security, IT, Data and Information Management</b> Total or partial loss of significant core business systems, inadequate data security and the system becoming unfit to meet business needs results in impaired service delivery and performance and impacts on resident satisfaction impacting on the reputation of the council and staff productivity and morale.	Records management Shared ICT service	Contact centre Cyber security Mobile device management Software asset management	Cyber security (reliance on third party assurance) Data protection Disaster recovery Hornbill Service Desk	Cloud security Other reviews tbc	tbc
3	<b>Acute Socio-Economic Factors</b> Failure or lack of capacity to react to wider economic and socio-economic trends, including recession, unemployment and potential impact on levels of homelessness, market forces (e.g.,	Homelessness TMOs	Housing Allocations TMOs	Buyback of property Housing revenue account	Asylum seekers and refugees Community engagement	TMOs

Ref.	The Council's Top Corporate Risks, as reported in the Draft Annual Governance Statement 2021-22	Planned Internal Audits by Year				
		2019-20 (for reference)	2020-21 (for reference)	2021-22 (for reference)	2022-23	2023-24
	London housing market), international and domestic migration, post Brexit developments and inflation, that creates either funding shortfalls or compromises the delivery of council services.			Housing tenancy management TMOs TMOs use of reserves	Statutory disrepairs Temporary accommodation TMOs	
4	<b>Welfare Reform</b> Changes to the welfare support system create direct and indirect financial pressures on the council through increased demand for all services to those affected by the changes creating the potential for capacity and resource shortfalls.	No recourse to public funds	Direct payments Supported living	Adoption service All age disability service Continuing healthcare Contract mobilisation Older people's services	Home to school transport Mental health services Partnership commissioning Special educational needs	Integrated Care Systems
5	<b>Medium Term Financial Planning</b> The continued uncertainty regarding local government funding beyond 2022-23 presents the council with significant challenges in presenting balanced medium term financial strategies and in preparing and presenting longer term budget options which reflect the council's priorities and ambitions and safeguard the provision of mandatory functions.	Key financial systems audits Mosaic payments	Key financial systems audits Fraud protocols Mosaic payments	Departmental response to schools in financial difficulty Financial planning & budget monitoring Key financial systems audits Mosaic payments Schools budget and financial strategy audits	Key financial systems audits Mosaic payments	Mosaic payments

Ref.	The Council's Top Corporate Risks, as reported in the Draft Annual Governance Statement 2021-22	Planned Internal Audits by Year				
		2019-20 (for reference)	2020-21 (for reference)	2021-22 (for reference)	2022-23	2023-24
6	<b>Transformation and Major Projects</b> Unforeseen events and/or adverse reaction to council programmes result in the failure of (or the serious delay to) key capital projects or to direct housing delivery projects causing damage to the council's ability to meet the borough's long-term housing and investment needs and resulting in short term financing	Major works Regeneration programme	New housing programme	Major works	Capital programme management New home programme Regeneration programme	
7	<b>Legal and Regulatory - Government Policy</b> Legislative and / or financial changes, including current and future loss of funding or international factors stemming from changes in government policy, seriously impact on the delivery of balanced budgets for council services and the council's ability to meet either the pressures created by changes in demand for services or the opportunities due to lack of capacity.			Financial planning	Involvement in the temporary accommodation budget recovery board	
8	<b>Unforeseen Major Event</b> An unforeseen major event occurs which affects critical services and the council's ability to deliver business as usual resulting in financial strain and impacts on the resilience and wellbeing of staff.	-	-	Covid19 expenditure Covid19 reviews (Children and Adults Services) Emergency planning	Covid-19 related expenditure	
9	<b>Asset Management</b> Failure to invest appropriately in the maintenance or management of the council's assets, to have clear sight of responsibility for assets, or a sudden and unforeseen event	-	-	Asset Management Commercial property portfolio	-	-

Ref.	The Council's Top Corporate Risks, as reported in the Draft Annual Governance Statement 2021-22	Planned Internal Audits by Year				
		2019-20 (for reference)	2020-21 (for reference)	2021-22 (for reference)	2022-23	2023-24
	which may give rise to unacceptable future liabilities.			Facilities management Highway's maintenance		
10	<b>Failure of Key Provider</b> The unexpected failure of a key provider / partner / contractor resulting in serious disruption to a critical service and potential increased expenditure and need for resources to provide an alternative solution with resulting potential reputational damage.	Management of fairer future policy with regards to procurement	-	Contracts register Management of fairer future policy with regards to contracts	Supplier resilience	-
11	<b>Climate Emergency</b> Impact of the climate change strategy creates capacity, financial or practical operational challenges and pressures with the potential for reputational damage for any failure in delivery.	-	Climate emergency strategy	-	Climate emergency implementation	
12	<b>Fraud</b> Process, control, or management failure particularly during periods of significant change, economic and social hardship and ongoing funding reductions leads to an increase in fraudulent activity resulting in financial and legislative consequences for the council and the potential for reputational damage.	Risk of fraud considered routinely as part of scoping internal audit reviews	Risk of fraud considered routinely as part of scoping internal audit reviews	Anti-facilitation of tax evasion Risk of fraud considered routinely as part of scoping internal audit reviews	Risk of fraud considered routinely as part of scoping internal audit reviews	Risk of fraud considered routinely as part of scoping internal audit reviews

Ref.	The Council's Top Corporate Risks, as reported in the Draft Annual Governance Statement 2021-22	Planned Internal Audits by Year				
		2019-20 (for reference)	2020-21 (for reference)	2021-22 (for reference)	2022-23	2023-24
13	<b>Health &amp; Safety</b> Failure to provide adequate provision of protection of staff, elected members, residents and all relevant stakeholders leading to their safety and / or mental health and wellbeing being compromised.	-	Community safety partnerships Tree management Travel assistance	Health and safety Youth offending service	Building control Building safety Safeguarding Compliance with HR procedures Compliance with sickness absence procedures	

### 3. INTERNAL AUDIT OPERATIONAL PLAN 2022-23 - six months April to September 2022

Ref.	Area	Audit Sponsor	Days	Indicative Timing	Outline Scope of the Review
<b>Chief Executive's Department</b>					
<b><u>Planning</u></b>					
CX34	Building control	Director of Planning and Growth	15	Q2	A review of the council's arrangements for compliance with the Building Control Regulations.
<b>Total</b>			<b>15</b>		
<b>Children's and Adults Services Department</b>					
<b><u>Adult Social Care</u></b>					
CAS06	Mental health services	Director of Adult Social Care	15	Q1	Assurance on the governance, record keeping and controls around care needs assessments, approval of care packages and provision, and agreement for payment of care costs.
CAS08	Safeguarding - adults	Director of Adult Social Care	20	Q2	A review of the controls in place to ensure that adults within the Council's care are properly safeguarded and statutory requirements are met.
CAS13	Covid-19 pandemic related expenditure	Director of Adult Social Care	15	Q1	Assurance over the accuracy and completeness of reported spend with regards to Covid-19 related expenditure.

Ref.	Area	Audit Sponsor	Days	Indicative Timing	Outline Scope of the Review
<b><u>Children's Social Care</u></b>					
CAS22	Supporting families grant	Director of Children's Social Care	15	Quarterly	Confirmation for a sample of 10% of claims of eligibility under the Council's supporting families' outcomes plan. The scheme may change during 2022-23, the internal audit approach will be updated accordingly.
<b><u>Education</u></b>					
CAS41	Adult learning services	Director of Education	15	Q1	A review of the processes and controls in place over the decisions on which services to offer, is the right audience being targeted and is the level of take up being considered when decisions are made alongside financial viability.
CAS44	Pupil registry systems and school attendance	Director of Education	15	Q1	A review of the controls over the completeness and accuracy of the pupil registry systems.
CAS46	Special Educational Needs (SEN)	Director of Education	20	Q2	A review focusing upon the processes that support the quality of data used to inform decision making.
<b>Total</b>			<b>115</b>		
<b>Schools</b>					
SCH	Schools internal audit plan	Director of education	50	Ongoing	Internal audit of schools' governance and financial systems and controls, covering areas such as budget management, deficit recovery plans, procurement and purchases, payroll and income. All schools are subject to an internal audit at least once in every four years, the nature of the audit is determined in discussion with the Director of Education, finance and school improvement teams. A follow up audit is carried out for those schools that receive a limited assurance opinion.  The days also include time for working with the Council in delivering training and awareness to head teachers and school business managers.
<b>Total</b>			<b>50</b>		

Ref.	Area	Audit Sponsor	Days	Indicative Timing	Outline Scope of the Review
<b>Environment and Leisure Department</b>					
<b><u>Communities</u></b>					
EL36	Tenancy management organisations (TMOs) - cyclical compliance audits	Director of Communities	30	Q1	A review of a sample of two to three TMOs considering financial management, procurement, and statutory compliance, including health and safety, fire risk assessment and asbestos.
EL39	Community engagement	Director of Communities	20	Q2	A review of community engagement strategy with a particular focus on the equalities framework and how communities are informing the development of Council priorities and policies. The review will consider the lessons learned from the Covid-19 pandemic and how this is informing future approaches to community engagement and the impact on governance structures. This will be an advisory review and will include benchmarking with other London boroughs.
<b><u>Climate Emergency</u></b>					
EL63	Climate emergency strategy and green economy plans	Strategic Director of Environment and Leisure / Director for Climate Change	25	Q2	A review of the implementation of the agreed climate emergency strategy, including adequacy of supporting plans, resourcing and identification and development of capital investment proposals. This will include the plans relating to the corporate facilities estate.
<b>Total</b>			<b>75</b>		
<b>Finance and Governance Department</b>					
FG09	Complaints	Director of Law and Democracy	20	Q1	Review of the council's response to complaints, clarity of roles and responsibilities, documentation, timeliness of responses and closure of cases.
FG22	Pensions administration	Strategic Director of Finance and	15	Q2	An annual rolling programme, which commenced in 2019-20: - Pension fund management arrangements and controls overflows

Ref.	Area	Audit Sponsor	Days	Indicative Timing	Outline Scope of the Review
		Governance / Pensions Manager			<p>of monies around the system</p> <ul style="list-style-type: none"> <li>- Maintenance of records, including policies and procedures, joiners and leavers to the schemes, refunds, contributions (plus AVCs) and annual benefits statements</li> <li>- Pension bank account management and controls</li> <li>- Pensions payments / payroll (new system due to be rolled out)</li> <li>- Admitted bodies.</li> </ul>
<b>Total</b>			<b>35</b>		
<b>Housing and Modernisation Department</b>					
<b><u>Asset Management</u></b>					
HM07	Building safety	Director of Asset Management	20	Q1	Assurance over the Council's preparedness for the implementation of the Building Safety Bill and Fire Safety Act. The Council has 70 high rise blocks, and significant buildings for which it is responsible.
HM09	Southwark Building Services / repairs and maintenance	Director of Asset Management	25	Q2	Review of the implementation of the service improvement plan, to incorporate a review of the performance management culture within the service. This review will follow on from the first review of the service completed in Q4 of 2021-22.
<b><u>Resident Services</u></b>					
HM41	Voids	Director of resident services	15	Q1	Controls over housing voids and timeliness of action to enable the re-letting of the property, including remedial works and checks.
HM46	Temporary Accommodation	Strategic Director of Finance and Governance (Chair)	10	Q1/Q2	Involvement (open invitation) to the budget recovery board established by the Council with regards to temporary accommodation. We will provide appropriate challenge to areas such as governance, robustness of the information and data presented to the board and the control framework. Our specific role is to be agreed in discussion with the Council. This will be advisory.

Ref.	Area	Audit Sponsor	Days	Indicative Timing	Outline Scope of the Review
<b>Regeneration and New Homes Programme</b>					
HM71	New homes programme	Director of Asset Management	20	Q2	Assurance on the project management arrangements, including procurement and contract management, and programme governance with regards to this area of significant expenditure and priority for the council.
HM72	Major regeneration programme & projects	Director of Planning and Growth	25	Q1	Assurance on the project management arrangements, including procurement and contract management, and programme governance with regards to this area of significant expenditure and priority for the council. A sample of projects will be selected for testing.
<b>Total</b>			<b>115</b>		
<b>IT Audit Plan</b>					
IT audit 1	Areas to be confirmed	Head of IT and Digital Services	25	Q1	The Shared Technology Service risk assessment is being updated and the identification of audits across the tri-borough partnership is to be completed in February 2022. Two audits will be completed by BDO in the first six months of the year.
IT audit 2	Area to be confirmed	Head of IT and Digital Services	25	Q2	
<b>Total</b>			<b>50</b>		
<b>Council Wide Reviews</b>					
TR09	Hospitality and gifts register, register of interests and bribery and corruption	Corporate Governance Panel/ Director of Law and Democracy	20	Q1	A review of the Council's arrangements for the declaration of gifts and hospitality, declarations of interest and management of bribery and corruption risks.
TR10	Use of consultants / payments to individuals outside of PAYE / IR35	Corporate Governance Panel / Chief Officers	20	Q2	A review of the controls around the appointment / procurement of consultants and advisers used by the council, and compliance with IR35 requirements in terms of employment status.

Ref.	Area	Audit Sponsor	Days	Indicative Timing	Outline Scope of the Review
		Team			
TR12	Sickness absence management, monitoring and reporting	Director of HR / Corporate Governance Panel	25	Q1	A review of departments (managers) compliance with the Council's sickness absence management, monitoring and reporting requirements across the Council. The audit will consider the extent to which there may be under reporting.
TR13	Compliance with HR policies and procedures	Director of HR / Corporate Governance Panel	25	Q2	A review of departments (managers) compliance with the Council's HR policies and procedures, the specific scope is to be agreed with the audit sponsor.
TR20	Supplier resilience	Strategic Director of Finance and Governance	25	Q2	A review of the arrangements in place to manage the risk of supplier / provider failure. This will include assurance that the key mitigations to this corporate risk are in place and working effectively, to include procurement and contracting processes, evaluation of third sector grant programmes, contingency and business continuity plans to be maintained and backup contractors in place where appropriate.
<b>Total</b>			<b>115</b>		

## 4. INTERNAL AUDIT PLAN SUMMARY 2022-23- six months April to September 2022

Department / Audit Activity	No. of days - six months April to September 2022 2022-23
Chief Audit Executive Role	10
Chief Officer Team Reviews	-
Chief Executive's Department	15
Childrens and Adults Services	115
Environment and Leisure	75
Finance and Governance	35
Housing and Modernisation	115
IT Audits	50
Key Financial Systems	-
Schools	50
Thematic reviews / Council wide audits	115
<b>TOTAL</b>	<b>580*</b>

*\* The total time includes general management time for monthly catch-up calls with the Strategic Director of Finance and Governance, attendance at Senior Management Team and Corporate Governance meetings, for undertaking overall planning and for follow up work.*

*The full annual plan in previous years has totalled 1,030 days.*

## 5. INTERNAL AUDIT STRATEGIC PLAN 2022-23 to 2023-24 (indicative)

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22 (for ref.)	2022-23	2023-24
<b>Chief Officer Team Reviews</b>									
COT1	Senior management restructure, skills and capacity	Chief Officers Team							
COT2	Borough plan delivery	Chief Officers Team						✓	
COT3	Covid-19 expenditure	Strategic Director of Finance and Governance					✓		
<b>Chief Executive's Department</b>									
CX01	Emergency planning and resilience	Director of Strategy and Economy	✓				✓		
CX02	Communications and media	Head of External Affairs							✓
<b>Human Resources</b>									
CX10	Staff recruitment and vetting	Director of HR	✓						✓
CX11	Apprenticeships levy	Director of HR		✓					
<b>Planning</b>									
CX33	Planning applications and s106 agreements	Director of Planning and Growth			✓				
CX34	Building control	Director of Planning and Growth			✓			✓	
CX35	Movement (Transport) policy	Director of Planning and Growth				✓			

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22 (for ref.)	2022-23	2023-24
CX36	Land charges	Director of Planning and Growth	✓						
CX37	Community infrastructure levy	Director of Planning and Growth				✓			
<b>Children's and Adults Department</b>									
<b><u>Adult Social Care</u></b>									
CAS01	Adult day care provision	Director of Adult Social Care		✓					
CAS02	Client finances	Director of Adult Social Care	✓		✓				✓
CAS03	Appointeeships	Director of Adult Social Care			✓				
CAS04	All age disability service	Director of Adult Social Care					✓		
CAS05	Better care fund (BCF)	Strategic Director of Childrens and Adults		✓					
CAS06	Mental health services	Director of Adult Social Care			✓			✓	
CAS07	Older people's services	Director of Adult Social Care		✓			✓		
CAS08	Safeguarding - adults	Director of Adult Social Care		✓				✓	
CAS09	Social care staff recruitment	Director of Adult Social Care	✓						
CAS10	Substance misuse	Director of Adult Social Care	✓			✓			
CAS11	Direct payments	Director of Adult Social Care				✓			✓
CAS12	Continuing healthcare	Director of Adult Social Care					✓		
CAS13	Covid-19 pandemic related payments	Director of Adult Social Care						✓	

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22 (for ref.)	2022-23	2023-24
<b>Children's Social Care</b>									
CAS20	Adoption service	Director of Children's Social Care				✓			
CAS21	Payments to children and families	Director of Children's Social Care			✓				
CAS22	Supported families grant claims (previously Troubled families)	Director of Children's Social Care	✓	✓	✓	✓	✓	✓	
CAS23	Children's quality assurance unit	Director of Children's Social Care					✓		
CAS24	Foster carers	Director of Children's Social Care	✓		✓				✓
CAS25	Placements - children in care service	Director of Children's Social Care		✓					
CAS26	Safeguarding	Director of Children's Social Care	✓					✓	
CAS27	Legal fees	Director of Children's Social Care		✓					
CAS28	Youth offending service	Director of Children's Social Care					✓		
CAS29	Care Leavers	Director of Children's Social Care						✓	
CAS30	Asylum seekers and refugees	Director of Children's Social Care						✓	

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22 (for ref.)	2022-23	2023-24
<b>Commissioning</b>									
CAS15	Supported living	Director of Commissioning				✓			
CAS31	Community equipment	Director of Commissioning			✓				
CAS33	Commissioning of services	Director of Commissioning		✓					✓
CAS34	Contract Management	Director of Commissioning					✓		
CAS35	Partnership Commissioning (Advisory)	Director of Commissioning						✓	
<b>Education</b>									
CAS41	Adult learning services	Director of Education		✓				✓	
CAS42	Home to school transport	Director of Education	✓					✓	
CAS43	Music service	Director of Education		✓					✓
CAS44	Pupil registry systems and school attendance	Director of Education						✓	
CAS45	School admissions	Director of Education				✓			
CAS46	Special educational needs (SEN)	Director of Education			✓			✓	
CAS47	Traded services	Director of Education						✓	
CAS48	Travel assistance	Director of Education				✓			
CAS49	Departmental response to schools in financial difficulties	Strategic Director of Childrens and Adults / Director of Education					✓		

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22 (for ref.)	2022-23	2023-24
<b>Department Wide Audits</b>									
CAS63	Mosaic operational audit / payments	Children's and Adults Services Directors	✓	✓	✓	✓		✓	✓
CAS54	BUPA overpayments	Strategic Directors of Children and Adults Services & Finance and Governance				✓	✓		
CAS65	Covid-19 response and operational models	Childrens and Adults Board					✓		
CAS66	Integrated Care Systems	Childrens and Adults Board							✓
<b>Schools</b>									
SCH	Schools - cyclical programme*	Director of Education	✓	✓	✓	✓	✓	✓	✓
<b>Environment and Leisure Department</b>									
<b>Highways</b>									
EL01	Highways maintenance	Director of Environment	✓				✓		
EL02	Cleaner, greener, safer programme	Director of Environment			✓				
<b>Leisure and Culture</b>									
EL11	Cemeteries and crematoria	Director of Leisure						✓	
EL12	Library service	Director of Leisure	✓				✓		
EL13	Leisure services	Director of Leisure	✓				✓		

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22 (for ref.)	2022-23	2023-24
EL14	South Dock marina	Director of Leisure				✓			✓
EL15	Youth service	Director of Leisure		✓				✓	
EL16	Parks	Director of Leisure			✓				✓
EL17	Play service	Director of Leisure			✓				
EL18	Tree management service	Director of Leisure				✓			
<b>Regulatory Services</b>									
EL21	CCTV	Director of Environment		✓					
EL22	Enforcement	Director of Environment			✓				
EL23	Licencing	Director of Environment		✓			✓		
EL24	Parking management & estates parking permits	Director of Environment		✓				✓	
EL25	Markets	Director of Environment		✓				✓	
<b>Service Development</b>									
EL31	Corporate energy / greener borough	Director of Environment	✓						
<b>Communities</b>									
EL35	No recourse to public funds	Director of Communities	✓		✓			✓	
EL36	Tenancy management organisations (TMOs) - cyclical compliance audits	Director of Communities		✓	✓	✓	✓	✓	✓

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22 (for ref.)	2022-23	2023-24
EL37	Tenancy Management organisations - use of reserves	Director of Communities					✓		
EL38	Community projects	Director of Communities	✓		✓				
EL39	Community engagement	Director of Communities		✓				✓	
<b><u>Traded Services</u></b>									
EL41	Materials	Director of Environment	✓		✓				✓
EL42	Pest control	Director of Environment			✓				
EL43	Southwark building services	Director of Environment		✓			✓	✓	
EL44	Street lighting and signs	Director of Environment							✓
<b><u>Waste and Cleansing</u></b>									
EL51	Commercial waste	Director of Environment		✓					✓
EL52	Fleet contract and strategy management	Director of Environment					✓		
EL53	Estates cleaning	Director of Environment		✓					
EL54	Grounds maintenance	Director of Environment	✓					✓	
EL55	Waste contract / PFI	Director of Environment		✓					✓
EL56	Trading standards, food safety and health & safety	Director of Environment						✓	
<b><u>Public Health</u></b>									

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22 (for ref.)	2022-23	2023-24
EL57	Health in all policies	Director of Public Health and Wellbeing		✓					
EL58	Public health priority area	Director of Public Health and Wellbeing			✓				
EL59	Social regeneration framework	Director of Public Health and Wellbeing							
<b><u>Department Wide Audits</u></b>									
EL61	Volunteer management	Director of Leisure / Director of Environment			✓				
EL62	Debt management	All Directors				✓			
EL63	Climate emergency	Strategic Director of Environment and Leisure / Director for Climate Change				✓		✓	
EL64	Service assurance / change programme reviews	Strategic Director of Environment and Leisure					✓	✓	
<b>Finance and Governance Department</b>									
<b><u>Legal Services</u></b>									
FG01	Electoral register and elections	Director of Law and Democracy	✓				✓		
FG02	Case management system (Visualfiles)	Director of Law and Democracy	✓						✓
FG03	Barristers' framework	Director of Law and Democracy			✓				
FG04	Member / officer protocol	Director of Law and Democracy					✓		

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22 (for ref.)	2022-23	2023-24
FG05	Whistleblowing	Director of Law and Democracy			✓				
FG06	Members allowances	Director of Law and Democracy		✓					
FG07	Contracts register	Director of Law and Democracy					✓		
FG08	Litigation protocols	Director of Law and Democracy				✓			
FG09	Complaints	Director of Law and Democracy						✓	
<b>Professional Services</b>									
FG11	Housing revenue account (HRA)	Acting Director of Finance					✓		
FG12	Capital expenditure management	Strategic Director of Finance and Governance						✓	
<b>Information Governance</b>									
FG21	Data Protection and GDPR preparedness / compliance	Head of Information Governance	✓	✓			✓		
FG22	Pensions administration	Head of Information Governance			✓	✓	✓	✓	✓
FG23	Insurance	Head of Information Governance					✓		
<b>Exchequer Services</b>									
FG31	Home ownership - mortgages	Director of Exchequer Services			✓				
FG32	Home ownership - charges to leaseholders	Director of Exchequer Services		✓				✓	
FG33	Home ownership - garages	Director of Exchequer Services			✓				

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22 (for ref.)	2022-23	2023-24
FG34	Enforcement agents, rent arrears and write offs	Director of Exchequer Services		✓				✓	
FG35	Client services	Director of Exchequer Services			✓				✓
FG36	Contact centre	Director of Exchequer Services		✓		✓			
<b>Department wide reviews</b>									
FG41	Service assurance reviews	Strategic Director of Finance and Governance					✓	✓	
<b>Key Financial Systems</b>									
KFC01	Council tax	Director of Exchequer Services	✓		✓		✓		
KFC02	NNDR	Director of Exchequer Services	✓	✓	✓		✓		✓
KFC03	Housing rents	Director of Exchequer Services	✓	✓	✓	✓		✓	
KFC04	Accounts receivable /debt management	Director of Exchequer Services			✓	✓			✓
KFC05	Payroll and HR	Director of Exchequer Services/ Head of HR (CEX)	✓	✓	✓	✓	✓	✓	✓
KFC06	General ledger	Acting Director of Finance		✓			✓		
KFC07	Accounts payable	Director of Exchequer Services	✓	✓	✓	✓	✓	✓	✓
KFC08	Treasury management	Acting Director of Finance	✓			✓			
KFC09	Housing benefits	Director of Exchequer Services	✓	✓	✓		✓		✓
KFC10	Suspense accounts management	Director of Exchequer Services	✓		✓		✓		

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22 (for ref.)	2022-23	2023-24
KFC11	SAP scheme of delegation and authorisations	Director of Exchequer Services				✓			
<b>Housing and Modernisation Department</b>									
<b><u>Asset Management</u></b>									
HM01	Apex asset management system	Director of Asset Management	✓				✓		
HM02	Engineering services	Director of Asset Management	✓ (as part of HM01)				✓ (as part of HM01)		
HM03	Gas servicing	Director of Asset Management	✓ (as part of HM01)				✓ (as part of HM01)		
HM04	Housing adaptations	Director of Asset Management	✓						✓
HM05	Housing investment and decision making	Director of Asset Management	✓						
HM06	Major works	Director of Asset Management			✓		✓		✓
HM07	Building Safety	Director of Asset Management						✓	
HM08	Statutory disrepairs	Director of Asset Management / Director of Law and Democracy			✓				✓
HM09	Southwark building services / repairs and maintenance	Director of Asset Management		✓				✓	
<b><u>Customer Experience</u></b>									
HM21	Blue badges and freedom passes	Director of Customer Experience			✓				

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22 (for ref.)	2022-23	2023-24
HM23	Coroners	Director of Customer Experience						✓	
HM24	Customer experience and resolution / complaints	Director of Customer Experience				✓			
HM25	Housing solutions - applications and allocations	Director of Customer Experience		✓		✓			✓
HM26	Housing solutions - homelessness	Director of Customer Experience			✓			✓	
HM27	Housing solutions - other services	Director of Customer Experience	✓						
HM28	MySouthwark home owners agency	Director of Customer Experience	✓						
HM29	Channel shift	Director of Customer Experience		✓					
HM30	Registrars	Director of Customer Experience			✓			✓	
HM31	Sales and acquisitions, including right to buy	Director of Customer Experience		✓			✓		
HM32	Integration of customer based systems	Director of Customer Experience	✓						
HM33	Demolitions	Director of Customer Experience				✓			
HM34	Customer Access Strategy	Director of Customer Experience					✓		

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22 (for ref.)	2022-23	2023-24
<b><u>Resident Services</u></b>									
HM41	Voids	Director of Resident Services			✓			✓	
HM42	Multi-agency working / data sharing	Director of Resident Services	✓						
HM43	Housing tenancies	Director of Resident Services	✓				✓		
HM44	Sheltered housing	Director of Resident Services			✓				
HM45	Supported accommodation hostels (family hostels)	Director of Resident Services			✓				
HM46	Temporary accommodation	Director of Resident Services		✓				✓	
<b><u>Facilities Management</u></b>									
HM51	Corporate facilities management	Head of Facilities Management	✓				✓		
HM52	Health and safety	Head of Facilities Management	✓	✓			✓		
<b><u>Modernise Programme</u></b>									
HM53	Modernise programme	Strategic Director of Housing and Modernisation		✓					
<b><u>New Homes Programme and Regeneration</u></b>									
HM71	New homes programme	Director of New Homes Programme				✓		✓	
HM72 (was CX21)	Major regeneration programmes & projects	Director of Planning and Growth	✓		✓			✓	

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22 (for ref.)	2022-23	2023-24
HM73 (was CX22)	Commercial property portfolio	Director of Planning and Growth					✓		
<b>Information Technology Audits</b>									
IT01	Network security	Head of IT and Digital Services	✓				✓		
IT02	IT disaster recovery and business continuity planning	Head of IT and Digital Services	✓				✓		
IT03	IT shared service arrangements	Head of IT and Digital Services		✓	✓				
IT04	Change control	Head of IT and Digital Services		✓					
IT05	Website security and maintenance	Head of IT and Digital Services			✓				
IT06	Cloud strategy	Head of IT and Digital Services			✓				
IT07	Cyber security	Head of IT and Digital Services				✓	✓ (reliance on third party assurance)	✓	
IT08	Cloud security	Head of IT and Digital Services						✓	
IT09	Mobile device management	Head of IT and Digital Services				✓			
IT10	Software asset management	Head of IT and Digital Services				✓			
<b>Thematic Audits / Council Wide Reviews</b>									
TR01	Access to services	Corporate Governance Panel	✓						
TR02	Commercialisation	Corporate Governance Panel							

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22 (for ref.)	2022-23	2023-24
TR03	Business continuity planning (now combined with Emergency planning)	Corporate Governance Panel / Head of Chief executive's office		✓					
TR04	Health and safety	Corporate governance panel / departmental leads			✓				
TR05	Fairer futures - procurement framework	Corporate Governance Panel / Director of Law and Democracy	✓		✓		✓		✓
TR06	Fairer futures - contract management	Corporate Governance Panel / Director of Law and Democracy					✓		
TR07	Financial planning and budget monitoring	Chief Officers Team	✓				✓		
TR08	Governance	Corporate Governance Panel	✓						
TR09	Hospitality and gifts register, register of interests and bribery and corruption	Corporate Governance Panel / Director of Law and Democracy	✓					✓	
TR10	Use of consultants / payments to individuals outside of PAYE / IR35	Corporate Governance Panel / Chief Officers Team			✓			✓	
TR11	Voluntary sector engagement	Strategic Directors							
TR12	Sickness absence management, monitoring and reporting	Director of HR / Corporate Governance Panel						✓	
TR13	Compliance with HR policies and procedures	Director of HR / Corporate Governance Panel						✓	

Ref.	Audit	Audit Sponsor	2017-18 (for ref.)	2018-19 (for ref.)	2019-20 (for ref.)	2020-21 (for ref.)	2021-22 (for ref.)	2022-23	2023-24
TR14	Records management	Strategic Director of Finance and Governance / Corporate Governance Panel			✓				
TR15	Data and information management	Strategic Director of Finance and Governance / Corporate Governance Panel			✓		✓		
TR16	Risk Management	Corporate Governance Panel					✓		
TR17	Fraud protocols	Strategic Director of Finance and Governance				✓			
TR18	Off contract expenditure	Strategic Director of Finance and Governance / Corporate Governance Panel	✓						
TR19	Corporate credit cards	Strategic Director of Finance and Governance				✓			
TR20	Supplier resilience	Strategic Director of Finance and Governance						✓	

# APPENDIX I

## Internal Audit Charter - Role and Scope of Internal Audit

### Purpose of this charter

This Charter formally defines internal audit's purpose, authority and responsibility and is a requirement of Public Sector Internal Audit Standards (PSIAS).

This Charter establishes internal audit's position within the London Borough of Southwark ("the Council") and defines the scope and limitations of internal audit activities and its relationship with the Audit, Governance and Standards Committee and Senior Management.

Final approval resides with the Council, in practice the charter shall be reviewed and approved annually by management and by the Audit, Governance and Standards Committee on behalf of the Council.

### Internal audit's mission

Internal audit's mission is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

### Standards for the Professional Practice of Internal Auditing

The internal audit function undertakes its work in line with PSIAS which encompass the mandatory elements of the IIA's International Professional Practices Framework, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing, and the Definition of Internal Auditing as set out by the Global IIA.

### Internal audit's purpose

Internal audit provides independent, objective assurance and consulting activity designed to add value and improve the organisation's operations. It helps the organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Internal audit acts primarily to provide the Audit, Governance and Standards Committee with the information necessary for it to fulfil its own responsibilities and duties. Implicit in internal audit's role is that it supports the organisation's management to fulfil its own risk, control and compliance responsibilities. The range of work performed by internal audit is set out in PSIAS and not repeated here.

### Internal audit's authority

Internal audit staff are authorised to:

- ▶ Have full, free and unfettered access to all of the organisation's records, property, and personnel relevant to the performance of engagements; whilst being accountable for the confidentiality and safeguarding of such records and information.
- ▶ Obtain assistance from the necessary organisation's personnel in relevant engagements, as well as other specialised services from within or outside the organisation.

The Head of Internal Audit will have unrestricted access to the Audit, Governance and Standards Committee and retain the right to meet *in camera* with the Audit, Governance and Standards Committee, without management present.

Internal audit has no authority or management responsibility for any of its engagement subjects.

Internal audit will not make any management decisions or engage in any activity which could reasonably be construed to compromise its independence.

### Internal audit's role in fraud, bribery and corruption

Management, not internal auditors are responsible for the prevention and detection of fraud, bribery and corruption. Auditors will, however, be alert in all their work to risks and exposures that could allow fraud or corruption as well as seeking to identify indications that fraud and corruption may have been occurring. Audit procedures alone, even when performed with due professional care, cannot guarantee that fraud and corruption will be detected. In the event that internal audit suspects a fraud, this will be referred to appropriate management in the first instance and then the Audit, Governance and Standards Committee.

### Internal audit's responsibility

The Head of Internal Audit is responsible for all aspects of internal audit activity, including strategy, planning, performance, and reporting.

Internal audit will:

#### Strategy

- ▶ Develop and maintain an Internal Audit Strategy
- ▶ Review the Internal Audit Strategy at least annually with management and Audit, Governance and Standards Committee.

#### Planning

- ▶ Develop and maintain an Internal Audit Plan to fulfil the requirements of this Charter and the Internal Audit Strategy
- ▶ Engage with management and consider the organisation's strategic and operational objectives and related risks in the development of the Internal Audit Plan
- ▶ Review the Internal Audit Plan periodically with management and adjust the plan as necessary to respond to any changes in business risks, operations, systems and controls
- ▶ Present the Internal Audit Plan, including updates, to the Audit, Governance and Standards Committee for periodic review and approval

- ▶ Prepare an internal audit budget sufficient to fulfil the requirements of this Charter, the Internal Audit Strategy, and the Internal Audit Plan
- ▶ Submit the internal audit budget to the Audit, Governance and Standards Committee for review and approval annually
- ▶ Coordinate with and provide oversight of other control and monitoring functions, including risk management, compliance and ethics, and external audit
- ▶ Consider the scope of the work of other assurance providers for the purpose of providing optimal audit coverage to the organisation.

### Performance

- ▶ Implement the Internal Audit Plan
- ▶ Maintain professional resources with sufficient knowledge, skills and experience to meet the requirements of this Charter, the Internal Audit Strategy and the Internal Audit Plan
- ▶ Allocate and manage resources to accomplish internal audit engagement objectives
- ▶ Establish and maintain appropriate internal auditing procedures incorporating best practice approaches and techniques
- ▶ Monitor delivery of the Internal Audit Plan against the budget
- ▶ Ensure the ongoing effectiveness of internal audit activities
- ▶ Ensure the principles of integrity, objectivity, confidentiality and competency are upheld.

### Reporting

- ▶ Issue a report to management at the conclusion of each engagement to confirm the results of the engagement and the timetable for the completion of management actions to be taken
- ▶ Provide periodic reports to management and the Audit, Governance and Standards Committee summarising internal audit activities and the results of internal audit engagements
- ▶ Provide periodic reports to management and the Audit, Governance and Standards Committee on the status of management actions taken in response to internal audit engagements
- ▶ Report annually to the Audit, Governance and Standards Committee and management on internal audit performance against the goals and objectives set out in the internal audit plan and any agreed key performance indicators
- ▶ Report as needed to the Audit, Governance and Standards Committee on management, resource, or budgetary impediments to the fulfilment of this Charter, the Internal Audit Strategy, or the Internal Audit Plan
- ▶ Inform the Audit, Governance and Standards Committee of emerging trends and issues that could impact the organisation.

### Effective internal audit

Our internal audit function is effective when:

- ▶ It achieves the purpose and responsibility included in the internal audit charter

- ▶ It conforms with the Standards
- ▶ Its individual members conform with the Code of Ethics and the Standards
- ▶ It considers trends and emerging issues that could impact the organisation.

The internal audit activity adds value to Southwark Council (and its stakeholders) when it considers strategies, objectives and risks, strives to offer ways to enhance governance, risk management and control processes and objectively provides relevant assurance.

We will agree with you an audit plan for a total number of days activity. Once agreed, we will turn this into a cash budget which we will work to, in order to ensure that you have certainty around the fees you will pay us.

#### **Access to records and confidentiality**

There are no limitations to internal audit's right of access to the Council's officers, records, information, premises, or meetings which it considers necessary to fulfil its responsibilities.

When the auditors receive confidential information about your affairs it shall at all times be kept confidential, except as required by law or as provided for in regulatory, ethical or other professional pronouncements applicable. All information will be maintained in line with appropriate regulations, for example the Data Protection Act 2018.

#### **Coordination and reliance with other assurance providers**

In co-ordinating activities internal audit may rely on the work of other assurance and consulting service providers.

A consistent approach is adopted for the basis of reliance and internal audit will consider the competency, objectivity, and due professional care of the assurance and consulting service providers. Due regard will be given to understanding of the scope, objectives and results of the work performed by other providers of assurance and consulting services.

Where reliance is placed upon the work of others, internal audit is still accountable and responsible for ensuring adequate support for conclusions and opinions reached by the internal audit activity.

#### **Internal audit's commitments to Southwark Council**

Internal audit commits to the following:

- ▶ Working with management to improve risk management, controls and governance within the organisation
- ▶ Performing work in accordance with PSIAS
- ▶ Complying with the ethical requirements of PSIAS
- ▶ Dealing in a professional manner with Trust/Council staff, recognising their other commitments and pressures
- ▶ Raising issues as they are identified, so there are no surprises and providing practical recommendations
- ▶ Liaising with external audit and other regulators to maximise the assurance provided to the Council

- ▶ Reporting honestly on performance against targets to the Audit, Governance and Standards Committee.

### Independence and internal audit's position within the organisation

To provide for internal audit's independence, its personnel and any contractors will report to internal audit function, who reports to the Audit, Governance and Standards Committee. The Head of Internal Audit has free and full access to the Chair of the Audit, Governance and Standards Committee.

Internal audit reports administratively to the Chief Executive or Strategic Director of Finance and Governance who provides day-to-day oversight.

The appointment or removal of internal audit will be performed in accordance with established procedures and subject to the approval of the Chair of the Audit, Governance and Standards Committee.

The internal audit service will have an impartial, unbiased attitude and will avoid conflicts of interest and perform engagements in such a manner that there are no quality compromises and judgement on audit matters is not subjugated to others.

If the independence or objectivity of the internal audit service is impaired, details of the impairment will be disclosed to either the Chief Executive or the Chair of the Audit, Governance and Standards Committee, dependent upon the nature of the impairment.

The internal audit service is not authorised to perform any operational duties for the organisation; initiate or approve accounting transactions external to the internal audit service; or direct the activities of any the organisation employee not employed by the internal auditing service, except to the extent such employees have been appropriately assigned to service or to otherwise assist the internal auditor.

### Internal audit's scope

The scope of internal audit activities includes all activities conducted by the organisation. The Internal Audit Plan identifies those activities that have been identified as the subject of specific internal audit engagements.

The provision of assurance services is the primary role for internal audit in the UK public sector. This role requires the chief audit executive to provide an annual internal audit opinion based on an objective assessment of the framework of governance, risk management and control.

**Assurance engagements** involve the objective assessment of evidence to provide an independent opinion or conclusions regarding an entity, operation, function, process, system or other subject matter. The nature and scope of the assurance engagement are determined by internal audit.

**Consulting engagements** are advisory in nature and are generally performed at the specific request of management. The nature and scope of consulting engagements are subject to agreement with management. When performing consulting services, internal audit will maintain objectivity and not assume management responsibility.

### Quality Assurance Improvement Programme (QAIP)

The internal audit function will maintain a QAIP. As required by PSIAS an external assessment of the service will be performed at least every five years. The programme will include an evaluation of the internal audit activity's conformance with The Standards and an evaluation of whether the

internal auditors apply The IIA’s Code of Ethics. The plan will assess the efficiency and effectiveness of internal audit and identify opportunities for improvement.

### Periodic reporting on compliance against Professional Standards

Internal audit will periodically report to the Audit, Governance and Standards Committee to:

- ▶ Confirm the independence of the function on at least an annual basis.
- ▶ Report annually on conformance with The IIA’s Code of Ethics and the Standards.
- ▶ Confirm the maintenance of a QAIP, and
- ▶ Report on the results of internal assessments and the results of the external quality assessments (undertaken at least once every 5 years by a qualified, independent assessment team).

### Approval and validity of this Charter

This Charter shall be reviewed and approved annually by management and by the Audit, Governance and Standards Committee on behalf of the Council.

### Internal audit performance measures and indicators

The tables below contain some of the performance measures and indicators that are considered to have the most value in assessing the efficiency and effectiveness of internal audit.

The Audit, Governance and Standards Committee should approve the measures which will be reported to each meeting and / or annually as appropriate. In addition to those listed here we also report on additional measures as agreed with management and included in our Progress Report.

**Table One: Performance measures for internal audit**

Measure / Indicator
<p><b>Audit Coverage</b></p> <p>Annual Audit Plan delivered in line with timetable</p> <p>Actual days are in accordance with Annual Audit Plan</p>
<p><b>Relationships and customer satisfaction</b></p> <p>Customer satisfaction reports - overall score at average at least 3.5 / 5 for surveys issued at the end of each audit.</p> <p>Annual survey to Audit, Governance and Standards Committee to achieve score of at least 70%</p> <p>External audit can rely on the work undertaken by internal audit (where planned)</p>
<p><b>Staffing and Training</b></p> <p>At least 60% input from qualified staff</p>
<p><b>Audit Reporting</b></p> <p>Issuance of draft report within 3 weeks of fieldwork `closing` meeting</p> <p>Finalise internal audit report 1 week after management responses to report are received.</p>

**Audit Quality**

High quality documents produced by the auditor that are clear and concise and contain all the information requested.

Positive result from any external review

**Management and staff performance measures and indicators**

The following three indicators are considered good practice performance measures but we go beyond this and report on a suite of measures as included in each Audit, Governance and Standards Committee progress report.

**Table Two: Performance measures for management and staff**

Measure / Indicator
<p><b><i>Response to terms of reference and reports</i></b> Audit sponsor to respond to terms of reference within one week of receipt and to draft reports within two weeks of receipt</p>
<p><b><i>Implementation of recommendations</i></b> Audit sponsor to implement all audit recommendations within the agreed timeframe</p>
<p><b><i>Co-operation with internal audit</i></b> Internal audit to confirm to each meeting of the Audit, Governance and Standards Committee whether appropriate co-operation has been provided by management and staff</p>

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