



Southern Internal Audit Partnership

Assurance through excellence
and innovation

CRAWLEY BOROUGH COUNCIL INTERNAL AUDIT PLAN 2023-24

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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 stakeholders 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 strategic lead will be Iona Bond, Senior Audit and Counter Fraud Manager, supported by Vanessa Anthony, Audit Manager.

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.

Crawley Borough Council – Corporate Priorities 2023 - 2027

The purpose of the Council’s corporate priorities 2023 to 2027 document is to set out their strategic direction for the four-year period. This is linked to the administration’s Manifesto, the Budget Strategy and the Transformation Plan.

The corporate priorities consist of six key headline priority objectives which are underpinned by 33 objectives, projects and initiatives.

The six priorities are:

- **Delivering value for money and modernising the way we work**
- **Delivering affordable homes for Crawley and addressing homelessness**
- **Enabling a sustainable economic recovery and improving job opportunities**
- **Reconnecting communities**
- **Providing high quality leisure and culture facilities and supporting health and wellbeing services**
- **Protecting the environment**

Developing the Internal Audit Plan 2023/24

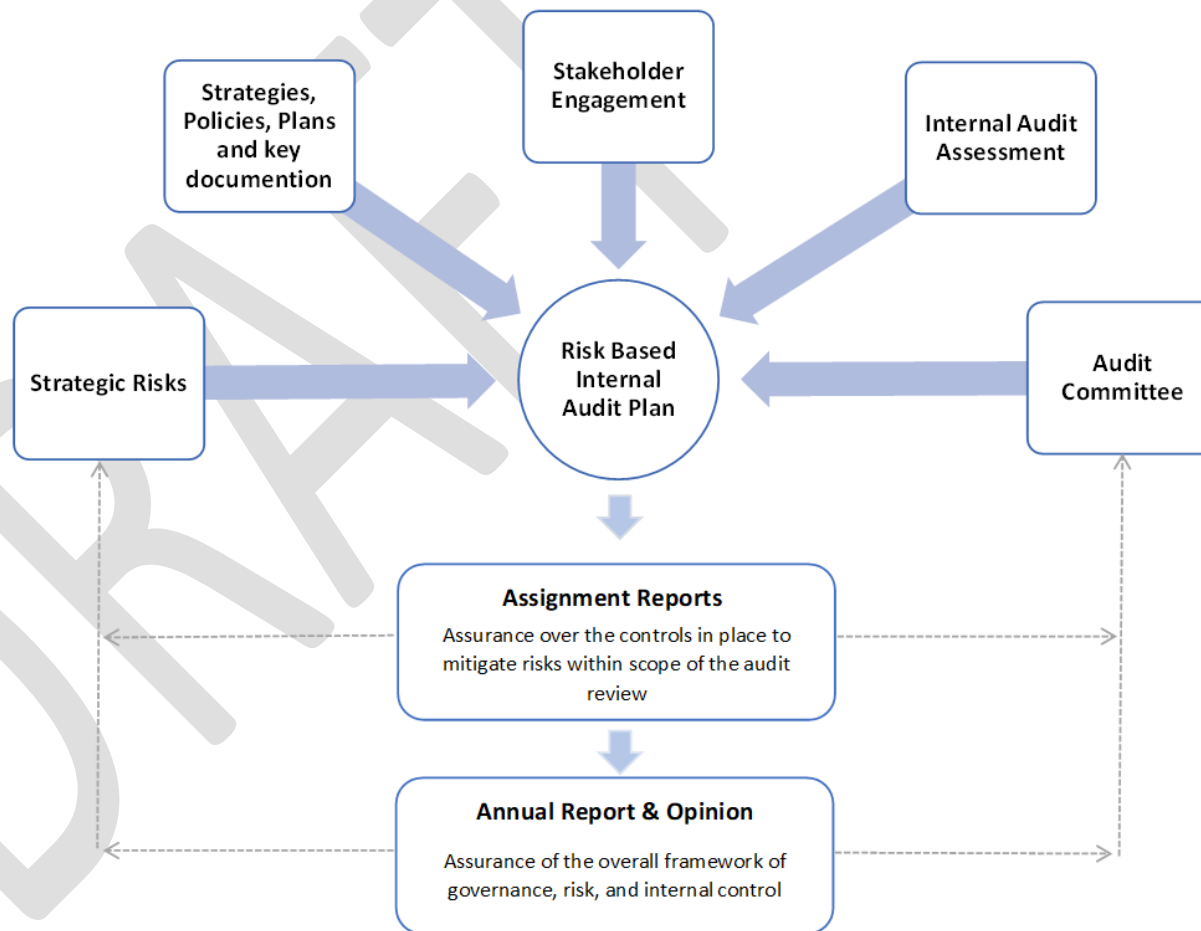
In accordance with the Public Sector Internal Audit Standards there is a requirement that internal audit establish a risk-based audit plan to determine the resourcing of the internal audit service, consistent with the organisation’s goals.

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 an annual audit plan for the coming year.

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.

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

Audit Review	Audit Sponsor	Indicative Scope	Corporate Risks	Proposed Timing
Governance				
Procurement	Head of Corporate Finance	Assurance over the robustness of procurement and decision-making process, emergency procurements / purchases, compliance with Contract Standing Orders. Due diligence of new suppliers.		Q3
Corporate Performance and Complaints	Head of Legal, Democratic and HR	Assurance over the processes in place to manage and respond to complaints.		Q1
Health and Safety	Head of Legal, Democratic and HR	Assurances over the health and safety processes established within the new Town Hall.	✓	Q1
Information Governance	Head of Legal, Democratic and HR	Assurance over information governance arrangements to include FOI, SAR, Transparency and General Data Protection Regulation (GDPR).	✓	Q4
IT				
Cyber Security	Head of Digital and Transformation	An annual review to review on a cyclical basis of key initiatives including: <ul style="list-style-type: none"> · cyber security policies, procedures · training and awareness · detection and recovery · cyber risk assessments · monitoring incidents · key risk indicators and remediation · assessing relationships with third parties and suppliers. 		Q4
IT Asset Management	Head of Digital and Transformation	Assurance that the organisations IT assets are accounted for, deployed, maintained, and appropriately disposed of.		Q2
PCI	Head of Corporate Finance	Compliance to meet industry standards.		Q3

Audit Review	Audit Sponsor	Indicative Scope	Corporate Risks	Proposed Timing
Core Financial				
Main Accounting	Head of Corporate Finance	Cyclical review as a key financial system.		Q1
Housing Rents	Head of Crawley Homes	Cyclical review as a key financial system.		Q4
Delivering value for money and modernising the way we work				
Commercial Properties	Head of Corporate Finance	Assurance over the governance and processes in place to manage the commercial property portfolio.		Q4
Delivering affordable homes for Crawley and reducing homelessness				
Homelessness	Head of Strategic Housing	Assurance over the processes in place to manage and prevent homelessness.		Q3
Statutory Checks: <ul style="list-style-type: none"> Asbestos (Q1) Lifts (Q2) Water Safety (Q3) 	Head of Crawley Homes	Assurance over the arrangements in place to ensure that all required legislative checks are being conducted and any remedial works identified are undertaken in a timely manner for the Council's housing stock.		Q1 – Q3
Responsive repairs	Head of Crawley Homes	Assurance over the arrangements in place for the management and operation of the responsive repairs contract.		Q2
Protecting the Environment				
Water Neutrality Strategy	Head of Economy and Planning	Assurances over the processes followed to research, develop, approve and monitor the Water Neutrality Strategy.	✓	Q1
Climate Action Plan	Head of Economy and Planning	Assurance over the governance arrangements and funding plan established to manage and monitor progress against the Climate Change Action Plan.	✓	Q4
Improving job opportunities and developing the local economy				
Crawley Growth Programme	Head of Economy and Planning	Assurances over the processes in place for awarded Crawley Growth Programme Funding. This would be in accordance with any grant determination(s) in place.	✓	Q3

Audit Review	Audit Sponsor	Indicative Scope	Corporate Risks	Proposed Timing
Towns Fund	Head of Corporate Finance	Assurances over the processes in place for awarded Towns Fund Programme Funding. This would be in accordance with any grant determination(s) in place.	✓	Q2
Providing high quality leisure and culture facilities and supporting health and wellbeing services				
Community Facilities	Head of Major Projects and Commercial Services	Assurance over the arrangements in place to ensure that all required legislative checks are being conducted and any remedial works identified are undertaken in a timely manner.		Q2
Creating Stronger Communities				
Community Safety and Enforcement	Head of Community Services Head of Crawley Homes	Assurance over the processes in place to manage and prevent anti social behaviour.		Q3
Other				
Parking (and Enforcement)	Head of Community Services	Assurance over collection of car park income (end to end review from point of pay to banking and reconciliation).		Q1
Environmental Health – Port Health	Head of Community Services	Assurance over the processes in place to manage regulatory activities, e.g. food safety, pollution control, enforcement. For 2023/24 the focus will be on Port Health.		Q2
Development Management	Head of Economy and Planning	Assurance over the process in place to manage and collect Community Infrastructure Levy.		Q2
Miscellaneous				
Management				Q1 – Q4
Total Days				393