

# Internal Audit Progress Report



**Boston Borough Council  
December 2022**



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The matters raised in this report are only those that came to our attention during the course of our work – there may be weaknesses in governance, risk management and the system of internal control that we are not aware of because they did not form part of our work programme, were excluded from the scope of individual audit engagements or were not brought to our attention. The opinion is based solely the work undertaken as part of the agreed internal audit plan. <sup>1</sup>

# Introduction

The purpose of this report is to:

- Provide details of the audit work during the period July 2022 to November 2022
- Advise on progress with planned work
- Raise any other matters that may be relevant to the Audit Committee role

## Key Messages

Progress is being made on the revised plan with seven audits currently in progress, two are at draft report stage, one is at fieldwork stage and four pieces of work are being prepared (Appendix 4 contains the full detail).

We have completed 31% of the revised plan. Appendix 5 shows the detail.

There are currently 12 actions which are overdue, 9 of which relate specifically to Boston the remaining 3 relate to the partnership overall.

## Assurances

In this period 3 assurance reviews have been completed:-

### SELCP

- Flood Management –High
- Good Governance Health – Consultancy

### BBC

- Housing Benefit Subsidy 21/22 – Limited assurance

## Work in progress

### SELCP

- Payroll – fieldwork
- ICT Cloud Hosted – Draft Report
- VFM – Preparation
- Key Controls – Revenues TOR agreed
- Risk Management – Scoping
- Assurance mapping – drafting report
- ICT Virus protection and malware - Scoping

**1**  
**HIGH ASSURANCE**

**0**  
**SUBSTANTIAL ASSURANCE**

**1**  
**LIMITED ASSURANCE**

**0**  
**LOW ASSURANCE**

**1**  
**CONSULTANCY**

Note: The assurance expressed is at the time of issue of the report but before the full implementation of the agreed management action plan. The definitions for each level are shown in Appendix 2.

# Introduction

## **Assurance Lincolnshire Update**

As you're aware Lucy Pledge will be leaving Assurance Lincolnshire on the 30th March 2023. She will be retiring from the role a Head of Audit and Risk Management having helped build the Assurance Lincolnshire partnership into the success it is today.

Following a successful recruitment process, we are delighted to confirm that Claire Goodenough has been appointed as Head of Audit and Risk Management at the County Council – heading up the Assurance Lincolnshire Partnership. Claire has a good background of working within the public sector at a senior level and with the Institute of Internal Audit. Claire joined the team on the 23 January, to enable a detailed handover, which will incorporate meeting with our clients over the coming months.

We hope you will all join us in welcoming Claire as she begins her Assurance Lincolnshire journey.

# High Assurance

## Flood Management

We have provided a High level of assurance that East Lindsey District Council and Boston Borough Council's arrangements to manage flood risk are operating effectively and their statutory responsibilities are being adequately fulfilled. To ensure a co-ordinated approach to managing floods, the Councils continue to pro-actively engage and work with other Risk Management Authorities and Lincolnshire County Council as the Lead Local Flood Authority. This collaborative working enables an appropriate response to be provided to managing and mitigating the flood risks within both Councils' areas.

There is a clear understanding of the key legislation and the Councils' statutory duties and responsibilities relating to flooding. ELDC and BBC's Category 1 emergency flooding and 'first responder' duties under the Civil Contingencies Act (2004) are being discharged by Lincolnshire County Council / the LRF via formal agreements.

Lincolnshire Resilience Forum (LRF) emergency response processes and protocols are robust, well-practised and responsibilities clear.

Lincolnshire flood risks are identified on the County's Community Risk Register; which is considered against ELDC / BBC's own registers. The Strategic risks currently being carried are considered appropriate.

# Limited Assurance

We tested HB standing data and HB calculations for the 2021/22 financial year. Updating the system parameters for 2021/22 was undertaken by the Boston BC benefits team in March 2021. On 1st April 2021 the BBC benefits service was transferred to Public Sector Partnership Services Ltd, who were responsible for the administration of housing benefits during 2021/22. We have given Limited assurance because Module 2 errors were found, which will lead to errors and adjustments in the Council's subsidy claim. This is the same assurance level as the 2020/21 HB Subsidy audit for the same reason.

Whilst we found similar issues last year, they were not identified and reported until after the 21/22 parameters had been entered into the system, prior to the service being transferred over to PSPS. Therefore we have been informed that rate corrections and process changes were not possible until the 22/23 year where they were aligned with those for the other Councils for which PSPS carry out the service. In addition further work was undertaken to ensure that they were correctly input and affected claims rectified.

The module 2 work verifies that the 2021/22 benefit parameters and allowances set by the Government for the calculation of housing benefit have been correctly updated in the Housing Benefit system. This year we found that 4 rates were incorrect compared with 8 rates in 20/21.

Other work involved testing a sample of benefit cases to provide assurance on the accuracy of the HB caseload and to confirm that the correct level of subsidy has been claimed. Any errors found would be extrapolated across the whole population, which may mean that small errors potentially result in significant financial impacts. We were required to examine 20 Rent Allowance cases paid in the 2021/22 financial year and found errors in 4. Of these 4, 2 were due to the Module 2 errors mentioned above and another claim was partially due to the Module 2 errors, all of these were in respect of the incorrect earnings disregard. The other errors are human error and we are recommending that they are picked up as part of ongoing training

Further details can be found in Appendix 1.

# Consultancy

We can confirm that the Council conforms with the Framework – with good governance arrangements in place that are up to date and relevant to the environment it operates in – Advisory Points have identified areas that will enhance the overall governance of the Council.

As part of the evidence gathering work carried out, we engaged with a number of senior officers. The professionalism and knowledge they demonstrated while providing information gave us confidence on staff awareness of strategic direction and their roles & responsibilities as part of the SELCP.

Whilst we have identified improvements that will further strengthen the governance arrangements, we are pleased to note that the Sub-Principles received an assurance rating no lower than substantial. The majority of issues raised had already been identified by the Council and are being resolved. These include:-

- Complaint process – implementing lessons learned arising from feedback from people using or receiving our services, and an internal review.
- Scheme of delegation and financial procedures – to be updated to match current structure and financial system
- Improving the Council's control environment – continue to monitor the financial Governance arrangements in place

The areas where we are suggesting improvements in the Council's governance arrangements are:-

**Ethics** – Whilst the Council has the appropriate systems and processes in place to ensure good governance is maintained; it is more challenging, to demonstrate that they are working well and that there is a strong commitment. One key area of the new governance guidance is demonstrating the ethical mind set and a commitment to ethical values. This includes how decisions are made and the need for staff to be trained and made aware of ethical awareness and behaviours.

**Partnerships** – Better accountability and transparency required over contract and partnership risks and their assurance arrangements. The same good governance standards should apply to whoever delivers Council services. The SELCP Senior Leadership Team (SLT) should consider how it gains assurance on the effective management of key partnerships and contracts – including robust and effective challenge over progress and delivery.

**Transparency Code** – publication of fraud figures will ensure full compliance with the Code.

# Internal Audit Work

## Audit Reports at Draft Stage

- ICT Cloud Hosted – being reviewed

## Work in Progress

### SELCP

- Payroll – fieldwork
- VFM – Preparation, awaiting information before can progress
- Key Controls – Revenues TOR agreed, meeting booked to discuss fieldwork
- Risk Management – Scoping meeting being booked in
- ICT Virus protection and malware – Meeting being booked in to discuss scope

## Changes to the Audit Plan

There have been no changes made to the plan so far.

## Other Significant work

### Combined Assurance

The assurance mapping meetings have now been completed and the results are currently being collated and used to populate the draft report for Management to complete.

## Audit Recommendations

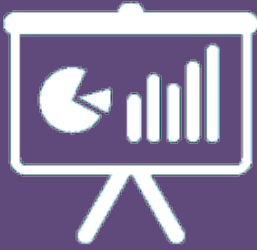
Progress in implementing the recommendations made to date has been obtained from the responsible officers and recommendations have been closed off where advised.

Overall for Boston and the Partnership there are 33 recommendations to be implemented of which 12 are overdue. Of these, 11 specifically relate to Boston. with 9 of these being overdue. The overdue recommendations include:-

- SELCP Contract Management – 3 Medium due by 31 October 2022
- BBC Complaints – 4 Medium due by 30 September 2022
- BBC Key Controls – 1 High and 2 medium due by 31 October and 1 medium by 31 August
- BBC Treasury Management – 1 Medium due by 31 October 2022

A full recommendation update is shown at Appendix 2.





Internal Audit's performance is measured against a range of indicators. The statistics below show our performance on key indicators year to date.

## Performance on Key Indicators as at 30<sup>th</sup> November 2022

Performance Indicator	Year-end Target	Actual at 30 <sup>th</sup> November 2022
Percentage of plan completed	100%	31%
Percentage of recommendations agreed	100%	100%
Percentage of agreed actions implemented	100% or escalated	0%
Draft report issued within 10 days of fieldwork completion	100%	50%
Final report issued within 5 days of management response	100%	100%
Draft report issued within two months of fieldwork commencing	80%	0%*

The plan was not agreed and scheduled until June so work spread over 3 quarters.

\*There have been 2 reports issued both of which were carried forward from 2021/22.



# Other matters of interest

A summary of matters that will be of particular interest to Audit committee members

## **CIPFA** \ **Guidance on Audit Committees in Local Authorities and Police**

The guidance document to support the position statement is was published in October 2022 – A copy is available from the Head of Internal Audit at Lincolnshire County Council on request.

The guidance covers the following areas:-

- The Purpose of Audit Committees
- The core functions of an Audit Committee
- Possible Wider Functions of an Audit Committee
- Independence and Accountability
- Membership and Effectiveness of the Audit Committee

It also has suggested Terms of Reference, Knowledge and Skills framework, Self Assessment checklist and Evaluating the impact and effectiveness of the Audit Committee.

### **Croydon Council Governance Failing**

Fairfield Hall is an arts, entertainment and conference centre situated in Croydon. Refurbishment of this building was agreed by Croydon Council and work was undertaken between June 2016 and September 2019. It was delivered late and cost substantially more than the original £30m budget agreed by cabinet. Originally a Value for Money review, this became a Report in the Public Interest by their Internal Auditors Grant Thornton which highlighted failings of financial control and governance of this project.

The report found that the ‘governance gaps’ at the time ‘prevented scrutiny and challenge that may have allowed corrective action to have been taken.’ The report found that the statutory officers and chief officers throughout the time of the refurbishment, including the then chief executive, the two Section 151 officers and the then monitoring officer, failed to fulfil their statutory duties. All have since left the council. An action plan will be put in place to address the recommendations arising from this report.

This has led the Council putting in place new measures to address the findings. The Council has overhauled and strengthened its financial, legal, decision-making and other governance processes, and through its Croydon Renewal Plan is creating a new culture of good decision-making, transparency, accountability and value for money.



# Other matters of interest

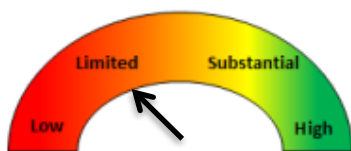
A summary of matters that will be of particular interest to Audit committee members

It also led the council to undertake an external independent review of its companies and company structures. Following that review, the council's intention is to wind down its development company Brick by Brick once it has completed its outstanding building work.

The Fairfield Halls refurbishment contracts were taken back under direct Council control. The full report can be seen here:

[Report in the Public Interest Fairfield Halls | Croydon Council](#)

## BBC Housing Benefit Subsidy Testing 21/22 – November 2022



Risk	Recommendations	
	High	Medium
Subsidy claimed is incorrect	1	1

### Background and Context

We have carried out annual testing on Housing Benefit (HB) subsidy on behalf of, and in conjunction with, the External Auditor Mazars.

The first part of the work is to verify that the figures set by the Government for the calculation of benefit have been correctly updated in the Academy Benefits system – this is known as Module 2 testing.

The second part is to test a sample of benefit cases to provide assurance on the accuracy of the HB caseload and to confirm that the correct level of subsidy has been claimed by the Authority.

The work is carried out by Internal Audit to ensure an independent test of cases and subsidy. Any errors found during testing may lead to further checking of similar cases. This is carried out by the Benefits team and the External Auditor.

The result of errors found during testing can affect the amount of subsidy claimed by the Authority. A type of error that affects a large population of the claims could cause a significant overpayment of benefits, which would mean that subsidy would have to be repaid. Similarly, an underpayment of benefits could lead to an increase in subsidy payments.

### Scope

Our work involved verifying the accuracy of cases determined by HB staff during 2021/22, to meet the following objectives:-

- All cases are actioned correctly
- Cases are compliant with legislation and regulations for administering Housing Benefits
- The correct subsidy, based on benefit paid out, has been claimed by the Authority

## Executive Summary

This work tested HB standing data and HB calculations for the 2021/22 financial year. Upgrading the system parameters for 2021/22 was undertaken by the Boston BC benefits team in March 2021. On 1st April 2021 the BBC benefits service was transferred to Public Sector Partnership Services Ltd, who were responsible for the administration of housing benefits during 2021/22.

Our opinion is Limited assurance because Module 2 errors were found, which will lead to errors and adjustments in the Council's subsidy claim. This is the same assurance level as the 2020/21 HB Subsidy audit for the same reason.

### **Module 2**

This work is to verify that the 2021/22 benefit parameters and allowances set by the Government for the calculation of housing benefit have been correctly updated in the Housing Benefit system.

This year we found that 4 rates were incorrect compared with 8 rates in 20/21 and all were different to those found in 20/21:-

- Table 1 – Polygamous marriages additional spouse. HB2030 shows as 43.00 rather than 42.70
- Table 1 – Enhanced Disability Premium Couple rate. HB2030 shows as 26.67 rather than 24.60
- Table 1 & Table 2 – Enhanced Disability Premium Disabled Child rate. HB2030 shows as 26.60 rather than 26.67
- Table 1 & Table 2 – Disregards Additional earnings disregard. HB2500 shows as 17.60 rather than 17.10

The Additional earnings disregard parameter is potentially the most common used parameter from the four errors found. This represents the highest risk and impact in our opinion as it could have been used in a number of cases during 21/22. Further testing lead by Mazars and the HB section will identify the actual impact on the Subsidy Claim.

Whilst we found similar issues last year, they were not identified and reported until after the 21/22 parameters had been entered into the system, prior to the service being transferred over to PSPS. Therefore we have been informed that rate corrections and process changes were not possible until the 22/23 year where they were aligned with those for the other Councils for which PSPS carry out the service. In addition further work was undertaken to ensure that they were correctly input and affected claims rectified.

### **Initial Testing**

This work involves testing a sample of benefit cases to provide assurance on the accuracy of the HB caseload and to confirm that the correct level of subsidy has been claimed. Any errors found would be extrapolated across the whole population, which may mean that small errors potentially result in significant financial impacts.

## Executive Summary (cont'd)

We were required to examine 20 Rent Allowance cases paid in the 2021/22 financial year and found errors in 4;

- Error 1 – Incorrect earnings disregard used. Overpayment of £0.19.
- Error 2 – Incorrect earnings disregard used. Overpayment of £10.50.
- Error 3 – Incorrect Local Housing Allowance rate used and Overpayment incorrectly classified as Eligible when it was LA error. Underpayment of £83.82.
- Error 4 – Incorrect rent and incorrect earnings disregard used. Overpayment of £443.99.

Of these 4, 2 were due to the Module 2 errors mentioned above and another claim was partially due to the Module 2 errors, all of these were in respect of the incorrect earnings disregard. The other errors are human error and we are recommending that they are picked up as part of ongoing training.

Errors identified result in additional testing of similar cases, known as 40+ Testing due to the extra case size tested. The External Auditor and Housing Benefit Service complete this testing and use the results to estimate the size and value of the error applicable to the Council.

We were not required to examine any Non HRA Rent Rebate cases from 21/22 as PSPS decided to check all of these following the errors found last time.

### Management Response

As this report recognises, parameters leading to the issues identified through audit of the 2021/22 subsidy year were entered into the system prior to the Benefits service transfer to PSPS in April 2021. The lag in subsidy audit for a financial year does mean therefore that this is being picked up now, and as a result the issues arising in respect of 2020/21 audit re-occur in the 2021/22 audit.

The findings in this report were therefore anticipated, and the limited assurance rating of no surprise. However, following transfer to PSPS, a significant amount of work has been done to address these issues, with corrections made to parameters. These will reflect from the 2022/23 subsidy audit.

An observation has also been made through the current audit in relation to missing documentation, and ultimately it will be a decision for the DWP to make in terms of impact on the subsidy claim.

We will work closely with external auditors in terms of completion of the 2021/22 audit process. Due to the historic issues and systems, loss of HB Subsidy remains a risk for Boston. We will continue to work and take action to improve the future position and reduce that risk.

**High**

Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance.

The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.

**Substantial**

Our critical review or assessment on the activity gives us a substantial level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance.

There are some improvements needed in the application of controls to manage risks. However, the controls have been evaluated as adequate, appropriate and operating sufficiently so that the risk of the activity not achieving its objectives is medium to low.

**Limited**

Our critical review or assessment on the activity gives us a a limited level of confidence on service delivery arrangements, management of risks, and operation of controls and / or performance.

The controls to manage the key risks were found not always to be operating or are inadequate. Therefore, the controls evaluated are unlikely to give a reasonable level of confidence (assurance) that the risks are being managed effectively. It is unlikely that the activity will achieve its objectives.

**Low**

Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance.

There are either gaps in the control framework managing the key risks or the controls have been evaluated as not adequate, appropriate or are not being effectively operated. Therefore the risk of the activity not achieving its objectives is high.

## Summary of outstanding Agreed Actions at 30 November 2022

Activity	Issue Date	Assurance	Total Agreed Actions (AAs)	AAs Imp	Priority of Overdue Agreed Actions		AAs Not Due
					High	Medium	
SELCP - Carbon Reduction 2021/22	May 22	Substantial	9	5	0	0	4
SELCP – Contract Management 2021/22	Jul-22	Substantial	11	0	0	3	8
SELCP – Patch Management 2021/22	Apr 22	Substantial	9	8	0	0	1
SELCP – Flood Management	Aug-22	High	2	0	0	0	2
BBC Complaints	May 19	Substantial	10	6	0	4	0
BBC Values & Behaviours	Feb 20	Consultancy	2	1	0	0	1
BBC Treasury Management	Feb 20	Substantial	2	1	0	1	0
BBC Governance	May 21	Substantial	3	1	0	0	2
BBC IT Security Follow Up	May 22	Substantial	3	2	0	0	1
BBC Key Controls	Jun 22	Substantial	7	2	1	3	1
BBC Housing Benefit subsidy	Nov 22	Limited	1	0	0	0	1
<b>Total</b>			59	26	1	11	21



## Details of overdue actions for all audit at 30 November 2022

Audit	Priority	Agreed Action	Owner	Original Due Date	Current Due Date	Comments
SELCP – Contract Management	Medium	Develop a Contract Management Procedure document which details guidance on all aspects of contract management.	Procurement Manager / Scrutiny Officer	31/10/22	31/10/22	None
SELCP – Contract Management	Medium	Training on Contract Management, ProContract and CPPRs will be developed and rolled out to all officers involved in contract management activity	Procurement Manager / Scrutiny Officer	31/10/22	31/10/22	None
SELCP – Contract Management	Medium	A review of the Contract Management module within ProContract will be undertaken in conjunction with key Contract Managers to assess its suitability	Procurement Manager / Scrutiny Officer	31/10/22	31/10/22	None

Audit	Priority	Agreed Action	Owner	Original Due Date	Current Due Date	Comments
BBC Complaints	Medium	Will consider if this requirement is still relevant as part of the refresh of the policy	Business Transformation & Support Manager	31/03/20	31/03/20	The complaints policy will be reviewed as part of the assimilation of the S&ELCP resulting in ideally a single or coordinated approach across all three Councils.
BBC Complaints	Medium	Will consider removing the service standard as part of the refresh of the policy	Business Transformation & Support Manager	31/03/20	30/09/22	As above
BBC Complaints	Medium	The requirement for investigation documents will be considered as part of the refresh of the policy.	Business Transformation & Support Manager	31/03/20	30/09/22	As above
BBC Complaints	Medium	Will consider whether or not an annual report should be part of the refreshed policy.	Business Transformation & Support Manager	31/03/20	30/09/22	As above

Audit	Priority	Agreed Action	Owner	Original Due Date	Current Due Date	Comments
BBC Treasury Management	Medium	The TMP's are being updated using a template provided by Link and will include a new TMP for Non Treasury Instruments.	PSPS Deputy Chief Finance Officer	31/03/20	31/10/22	31 Aug 22 - Due to the departure of the last two people responsible for this
BBC Key Controls	High	Liaison with ICT to ascertain the status of BBC's card handling processes and ensure the necessary actions are undertaken to ensure compliance with the requirements of PCIDSS.	PSPS Deputy Chief Finance Officer	30/06/22	31/10/22	31 Aug 22 - A meeting will be held with the appropriate officer(s) in ICT by 9th September to progress this action.
BBC Key Controls	Medium	A monthly review of the Suspense account will be done.	Supervisor Credit Control and Housing Benefit Overpayments	31/08/22	31/10/22	31 Aug - This slipped due to resourcing (absent posts).
BBC Key Controls	Medium	Once we transition to U4 at the end of July 2022, we will follow the EL & SH process, whereby a monthly debtors review takes place.	Supervisor Credit Control and Housing Benefit Overpayments	31/08/22	31/08/22	None

Audit	Priority	Agreed Action	Owner	Original Due Date	Current Due Date	Comments
BBC Key Controls	Medium	The status of the Business rates, Council Tax, Housing Benefit Overpayments & Council Tax Holding account suspense accounts will be determined with Revenues and Benefits, and the relevant action undertaken to ensure these are up to date.	PSPS Deputy Chief Finance Officer	30/06/22	31/10/22	31 Aug 22 - A meeting will be held with the appropriate officer(s) by 9th September to understand the processes currently undertaken. The relevant actions will then be documented from this meeting in terms of who, how and when they will be completed going forward.

Audit	Scope of Work	Start Planned date	Start Actual date	End Actual date	Status/ Rating
SELCP Flood Management 21/22	Adequate arrangements to prevent and respond to flooding are in place.	Q4	Feb 22	Aug 22	High Assurance
BBC Housing Benefit Subsidy 21/22	To complete the review of the Housing Benefit Subsidy Claim.	Q1-2	May 22	Sept 22	Limited Assurance
SELCP Value for Money	To provide assurance that the Council takes all reasonable steps to achieve Value for Money in the delivery of its services.	Q2			Postpone
SELCP Payroll	Full system review of new payroll system to provide assurance that the system is set up, operating effectively and appropriate controls are in place throughout the processes.	Q2	Sept 22		Fieldwork in progress
SELCP Towns Fund	To continue with our corporate governance work by providing assurance and support through benchmarking and testing the Council against CIPFA Good Governance standards and Framework	Q2			Move to 2023/24 plan, Q1.

Audit	Scope of Work	Start Planned date	Start Actual date	End Actual date	Status/ Rating
SELCP Cloud Hosted Services	To review recent instances of cloud/hosted services to establish the due diligence undertaken in arriving at the selected option and security deployed through that arrangement	Q2	Aug 22		Draft Report
SELCP Good Governance Phase 2	To continue with our corporate governance work by providing assurance and support through benchmarking and testing the Council against CIPFA Good Governance standards and Framework.	Q2-3			Being prepared
SELCP Risk Management	To provide assurance that there are effective arrangements in place to manage strategic, project, partnership and operational risks for the Council.	Q3			Scoping meeting
SELCP ICT – Systems Security	A review of the arrangements for managing system access and restrictions, monitoring and reporting unauthorized attempts or challenges.	Q3			Being prepared
BBC Assurance Mapping	Updating the assurance map and completing the Combined Assurance report	Q3-4	Nov 22		Draft Report
BBC Audit Follow Ups	To provide management with assurance that actions from previous key audits have been implemented and this has led to improved outcomes	Q3-4			WIP

Audit	Scope of Work	Start Planned date	Start Actual date	End Actual date	Status/ Rating
SELCP Virus Protection & Malware	To provide assurance that the risk associated with malware and viruses is mitigated through the use of appropriate security measures.	Q4			Scoping meeting
SELCP ICT Project Management	A key area of low assurance raised in assurance mapping, we will provide assurance on ICTs ability to manage multiple projects for the Council.	Q4			
SELCP Key Controls	Delivery of key control testing to enable the Head of Internal Audit to form an opinion on the Council's financial control environment.	Q4			TOR agreed for Revenues

**There are none at this time.**

Changes to the Audit Plan			
Audit	Rationale	Change	Approval