

<b>Date of Meeting 19 July 2023</b>	<b>ITEM:</b>
<b>Standards &amp; Audit Committee</b>	
<b>Report Title: Internal Audit Strategy and 6-month Plan 2023/24</b>	
<b>Wards and communities affected:</b> All	<b>Key Decision:</b> Non-key
<b>Report of:</b> Gary Clifford – Chief Internal Auditor	
<b>Accountable Director:</b> Asmat Hussain – Interim Director of Legal & Governance and Monitoring Officer	
<b>This report is Public</b>	

## Executive Summary

On 2<sup>nd</sup> September 2022, the Secretary of State for Levelling-up, Housing and Communities appointed Essex County Council as Commissioners due to significant concerns around the high financial risks and debt relating to Thurrock Council’s investments. In parallel to this, Essex County Council were appointed as Best Value Inspectors to review the governance, audit, risk management and the overview and scrutiny functions of Thurrock Council (the Council). On 19<sup>th</sup> December 2022, the Council’s Section 151 Officer issued a Section 114 Notice which puts strict restrictions on what the Council can spend as they cannot balance the budget for 2022/23 and 2023/24.

The scope of the Best Value Inspection was expanded to include other areas including major projects so the report to central government was delayed from the 3<sup>rd</sup> January 2023 to the 17<sup>th</sup> February 2023. The Best Value (BV) report was published on 15<sup>th</sup> June and included a significant number of recommendations, some of which have been recognised in the plan. However, further changes will need to be made to the 6-month plan to reflect the findings of the report. Any changes to the plan will be discussed with the Chair and reported back to Standards & Audit Committee at its next meeting.

Between November and December 2022, a comprehensive Audit Needs Assessment (ANA) process was undertaken which involved attending meetings with each of the members of Directors Board (DB) to discuss the risks and priorities within their services. As a result, the Internal Audit Strategy and 6-month plan for 2023/24 was developed. Having the 6-month plan allows the service to react more quickly to changing priorities and risks associated with the Intervention processes and BV report.

## **1. Recommendations:**

### **1.1 That the Standards & Audit Committee**

**Receive and agree the Internal Audit Services' 6-month Internal Audit Plan 2023/24 and acknowledge that it is likely to change significantly as a result of the work being undertaken as part of the BVI and Intervention processes.**

#### **Commissioner Commentary**

## **2. Introduction and Background:**

### **2.1 Following a comprehensive Audit Needs Assessment (ANA) process between November and December 2022, a new Internal Audit Strategy and 6-month plan was developed. In preparing the strategy and plan, Internal Audit met with, or held Teams meetings with the following:**

- Interim Chief Executive (Ian Wake);
- Director of Strategy, Engagement and Growth (Karen Wheeler);
- Director of Public Realm (Julie Rogers);
- Director of Housing (Ewelina Sorbjan);
- Corporate Director of Children's Services (Sheila Murphy);
- Interim Director of Legal and Governance & Monitoring Officer (John Jones);
- Interim Director of Adult Social Care (Les Billingham);
- Director of Public Health (Jo Broadbent);
- Assistant Director of Public Health (Andrea Clement);
- Director of HR, OD and Transformation (Jackie Hinchliffe);
- Interim Director of Place (Mark Bradbury); and
- Interim Director of Finance and Section 151 Officer (Jonathan Wilson).

The draft plan has been shared with all members of the Senior Leadership Team and the Portfolio Holder for Transformational Change, Communications and Governance.

### **2.2 As part of the planning process, Internal Audit also consider a number of other sources including risks arising from the Corporate Risk & Opportunity Register, any OFSTED and Care Quality Commission reports issued etc. New issues and potential emerging risks are also identified and discussed with senior management during the year. We also consider the results of our work in the previous year and any concerns raised by the Standards & Audit Committee.**

- 2.3 It is important to note that the strategy and plan are designed, in part, to test the control environment surrounding potential risks and key controls.
- 2.4 Whilst the strategy remains largely unchanged in respect of the process followed, we have adopted a 6-month plan for 2023/24 to enable us to react positively to the changing environment, priorities and risks resulting from the BVI and Intervention processes. We will continually revisit the plan and any changes will be agreed by the Chief Internal Auditor and Chair of the Standards & Audit Committee following discussions with relevant officers. All changes will be reported to members of the Standards & Audit Committee at its next meeting.

### **3. Issues, Options and Analysis of Options:**

- 3.1 The current 6-month plan has been developed based upon the current resources available to the service including the APEX framework with Croydon Council for the supply of resources for internal audit and fraud work. The service currently has 1 vacant post. We will keep the Standards & Audit Committee updated on the resourcing issues as part of our progress report.
- 3.2 Changes have already been made to the plan following the issuing of the final BVI report. The report has been considered by Internal Audit and changes have been discussed with members of the Senior Leadership Team. As stated above, once the plan is agreed, any further changes will be discussed and agreed with the Chair of the Standards & Audit Committee and reported to members of the Standards & Audit Committee at the next meeting.

### **4. Reasons for Recommendation:**

- 4.1 For the Standards & Audit Committee to satisfy itself that:
- the detailed Internal Audit Plan for quarters 1 and 2 of the financial year reflects the areas that the Standards & Audit Committee believe should be covered as a priority.
  - It recognises the additional flexibility of the plan during the next year to meet the outcomes of the Intervention, outputs from the BV report, the issuing of the Section 114 Notice, and other issues which are likely to result in changing resources, working practices and on-going budgetary pressures.
  - sufficient assurances will be provided through the plan, to monitor the organisation's risk profile effectively, including any emerging issues and key risks not included in the strategy or annual plan.

### **5. Consultation (including Overview and Scrutiny, if applicable)**

- 5.1 As part of the planning process, the plan has been discussed with relevant members of Senior Leadership Team and the Portfolio Holder for Transformational Change, Communications and Governance prior to being brought, as a draft, before the Standards & Audit Committee for comment and approval.

## **6. Impact on Corporate Policies, Priorities, Performance and Community Impact**

6.1 The achievement of corporate priorities is a key consideration of senior management and Internal Audit when they are discussing the areas that need to be included within the annual audit plan.

## **7. Implications**

### **7.1 Financial**

Implications verified by: **Rosie Hurst**

**Interim Senior Management Accountant**

The Internal Audit Plan is planned to be delivered within the annually agreed budget for 2023/24.

### **7.2 Legal**

Implications verified by: **Gina Clarke**

**Governance Lawyer & Deputy Monitoring Officer**

Part I of the Local Government Act 1999 places the best value duty on local authorities to comply with in exercising its functions. Under this Act the Government also has powers to inspect and intervene in a local authority and put in place commissioners and appoint inspectors undertake a best value a best value inspection.

The Government will consider the best value inspection report and its decision on the outcome of the inspection will be formally communicated to the Council. The Government may require the Council to take action to ensure that it has effective arrangements in place for securing Best Value in its governance, audit (internal and external), risk management, overview and scrutiny functions, and their impact on service delivery.

### **7.3 Diversity and Equality**

Implications verified by: **Rebecca Lee**

**Team Manager – Community Development and Equalities**

There are no direct diversity or equality implications arising from this report.

#### 7.4 Other implications

In terms of risk and opportunity management, the Internal Audit Plan and its outcomes are a key part of the Council's risk management and assurance framework. The Internal Audit Plan is based on risk assessments that include a review of the Council's Strategic/Corporate Risk & Opportunity Register.

#### **Background papers used in preparing this report:**

- The Accounts and Audit Regulations 2015.
- Public Sector Internal Audit Standards (PSIAS).
- CIPFA – PSIAS Local Government Application Note.
- Strategic/Corporate Risk & Opportunity Register.

#### **Appendices to this report:**

- Internal Audit Strategy and 6-month Internal Audit Plan 2023/24

#### **Report Author Contact Details:**

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**Title:** Chief Internal Auditor

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## **Standards & Audit Committee**

# **Internal Audit Strategy and 6-month Plan 2023/24**

Date: 19<sup>th</sup> July 2023

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# 1 Developing the Internal Audit Strategy

This document sets out the approach we have taken to develop your internal audit strategy and covers quarters 1 and 2 of the 6-month plan for 2023/24.

## 1.1 Role of Internal Audit

Internal auditing is 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.

*Definition of Internal Audit: Chartered Institute of Internal Auditors.*

In line with the requirements of the Public Sector Internal Audit Standards (PSIAS), we plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control, and governance arrangements that the council has in place, focusing in particular on how these arrangements help the organisation to achieve its objectives. This involves undertaking a risk-based plan of work, agreed with management, and approved by the Standards & Audit Committee. Our plan is developed to enable us to provide an opinion at year end, which may also be used by the Council to support its Annual Governance Statement.

## 1.2 Factors influencing Internal Audit coverage

The Council's vision and priorities are the starting point in the development of the audit strategy.

### The Council's Vision

***An ambitious and collaborative community which is proud of its heritage and excited by its diverse opportunities and future.***

### The Council's Priorities

**People – a borough where people of all ages are proud to work and play, live and stay.**

This means:

- high quality, consistent and accessible public services which are right first time
- build on our partnerships with statutory, community, voluntary and faith groups to work together to improve health and wellbeing
- communities are empowered to make choices and be safer and stronger together

**Place – a heritage-rich borough which is ambitious for its future.**

This means:

- roads, houses and public spaces that connect people and places
- clean environments that everyone has reason to take pride in
- fewer public buildings with better services

## **Prosperity – a borough which enables everyone to achieve their aspirations.**

This means:

- attractive opportunities for businesses and investors to enhance the local economy
- vocational and academic education, skills, and job opportunities for all
- commercial, entrepreneurial, and connected public services

Appendix A reflects the range of potential issues that may affect the council, some of which are included on the risk register. These were used to focus our discussions with management regarding assurance priorities and to determine where internal audit input would be most beneficial.

On 2<sup>nd</sup> September 2022, the Secretary of State for Levelling-up, Housing and Communities appointed Essex County Council as Commissioners due to significant concerns around the high financial risks and debt relating to the council's investments. In parallel to this, Essex County Council were appointed as Best Value Inspectors to review the governance, audit, risk management and the overview and scrutiny functions of the Council. On 19<sup>th</sup> December 2022, the council's Section 151 Officer issued a Section 114 Notice which puts strict restrictions on what the council can spend as they cannot balance the budget for 2022/23 and 2023/24.

The scope of the Best Value Inspection was expanded to include other areas including major projects so the report to central government was delayed from the 3<sup>rd</sup> January 2023 to the 17<sup>th</sup> February 2023. The Best Value (BV) report was published on 15<sup>th</sup> June and included a significant number of recommendations, some of which have been recognised in the plan. However, further changes will be made to the 6-month plan to reflect the findings of the report. These will be discussed with the Chair and reported back to Standards & Audit Committee at its next meeting.

During 2022/23 we undertook a detailed audit needs assessment across the council to determine the key priorities for services and develop a new 6-month plan for 2023/24. However, several factors including the problems recruiting into vacant posts, the government intervention, Best Value Inspection (BVI) review, issuing of the Section 114 notice, increasing costs and implementation of a new internal audit working papers software package had a significant impact on internal audit's 2022/23 plan.

The need to react quickly to changing priorities and risks meant that a new approach to address the risks was required. The 6-month plan should help with this as it allows the service to focus on the highest risks and pick up on additional risks that arise as a result of the council's response to the government intervention and Best Value Inspection. The Council is working on the Improvement and Recovery Plan developed with the Commissioners. The Best Value report was published on 17<sup>th</sup> June. It has identified significant risks, some of which have already been reflected in the draft plan.

In preparing the strategy and the plan for 2023/24, we met with, and attended the meetings for the following senior management during November and December 2022:

- Interim Chief Executive (Ian Wake);
- Director of Strategy, Engagement and Growth (Karen Wheeler);
- Director of Public Realm (Julie Rogers);
- Director of Housing (Ewelina Sorbjan);
- Corporate Director of Children's Services (Sheila Murphy);
- Interim Director of Legal and Governance & Monitoring Officer (John Jones);
- Interim Director of Adult Social Care (Les Billingham);
- Director of Public Health (Jo Broadbent);
- Assistant Director of Public Health (Andrea Clement);
- Director of HR, OD and Transformation (Jackie Hinchliffe);
- Interim Director of Place (Mark Bradbury); and
- Interim Director of Finance and Section 151 Officer (Jonathan Wilson).

The draft plan has been shared with all members of the Senior Leadership Team and the Portfolio Holder for Transformational Change, Communications and Governance.

The reviews in the 2022/23 plan did not take place due to the resourcing issues within the service. However, this is a sector-wide issue and alternative ways to source this role are being discussed. Senior management and the Standards & Audit Committee members will continue to be kept updated.

The Council has a contract in place with Croydon Council utilising the APEX framework for the provision of internal audit and fraud services. The approved contractor on this framework agreement is Mazars. This is a call-off contract, so the Council only pays for work undertaken. It is intended to start using this framework from September, at least in the short-term, to provide additional support to the service. The framework will then be used to provide specialist IT audit work where the service does not have the expertise to perform this in-house.

As with previous plans, the plan for 2023/24 needs to be fluid and is constantly being reviewed, particularly during the current circumstances, to ensure any changes to policy, process, legislation, or priorities are reflected in the current 6 monthly plan. This is particularly relevant for the 2023/24 plan, as recommendations from the BV report and Improvement and Recovery Plan are considered by the Council. On-going discussions will be held with senior management during the year and ad hoc reviews may need to be undertaken where significant risks or control deficiencies are identified.

All changes to the plan will be agreed by the Chief Internal Auditor and Chair of the Standards & Audit Committee following discussions with relevant statutory officers. These changes will be reported to members of the Standards & Audit Committee as part of the progress reporting arrangements.

The key changes which have occurred since the last plan was produced and which have informed the production of this plan are summarised below

### Key areas discussed and their impact on the 2023/24 internal audit plan

The continued emphasis on achieving savings has been exacerbated by the financial situation of the Council and the likely impacts of the Government Intervention on 2<sup>nd</sup> September 2022, with Commissioners being appointed. This also resulted in the Council being subject to a Best Value Inspection and the report from this, which was published on 15<sup>th</sup> June, will have a significant impact on the plan. Additional directions were also issued in March 2023.

The 6 monthly Internal Audit Plan for 2023/24 is set out at Appendix B. As well as assignments designed to provide assurance or advisory input around specific risks, it includes:

- Planned assurance on areas of activity and the core financial systems.
- A contingency, which will only be utilised should the need arise, and which will be subject to prior approval by the Chief Internal Auditor and Chair of the Standards & Audit Committee, following discussions with relevant statutory officers. All changes will be reported to members of the Standards & Audit Committee.
- Time to follow up previous recommendations and actions to provide the Standards & Audit Committee with assurance on the actions taken by management to address previous internal audit recommendations. High and Medium level recommendations will require further testing as they reach their implementation date. For low level recommendations, we will place reliance on management responses but will follow-up as part of the next review of the service.
- Preparation time and attendance at the Expenditure Control Panel which was set up by the council in response to the issuing of the Section 114 statement in December 2022 and looks at and approves all expenditure between £500 and £25,000. Expenditure over £25,000 is approved by a Strategic Panel.
- Audit management, which is used for quality control of the individual audits, preparation of the strategy and plan, input into the Annual Governance Statement, work on the Improvement Recovery Plan, client meetings, External Audit liaison, preparation of the Chief Internal Auditor's Annual Report and attendance at Standards & Audit Committee.

## 2 Assurance Resources

### 2.1 Your Internal Audit Team

Your internal audit team is led by Gary Clifford as Chief Internal Auditor.

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under auditing standards. All members of the team are required to complete an annual Officer's Register of Interest Declaration Form.

### 2.2 Working with other assurance providers

Internal Audit will hold regular meetings with the external auditors and other key assurance providers to improve our relationship and communication channels and avoid duplication of coverage of work. We will also work with external audit in developing a package of training and awareness for members of the Standards & Audit Committee.

The Standards & Audit Committee is reminded that internal audit is only one source of assurance. Through our plan, we do not seek to cover all risks and processes. However, where we can, we will also seek to work closely with other assurance providers to ensure that duplication is minimised, and a suitable breadth of assurance can be provided.

### 2.3 Considerations for the Standards & Audit Committee

- Does the 6 monthly Internal Audit Plan for 2023/24 (Appendix B) reflect the areas that the Standards & Audit Committee believe should be covered as a priority.
- Does the Committee recognise the additional flexibility of the plan during the next year to meet the outcomes of the Intervention, outputs from the BV report, the issuing of the Section 114 Notice, and other issues which are likely to result in changing resources, working practices and on-going budgetary pressures?
- Are the Standards & Audit Committee satisfied that sufficient assurances will be received to monitor the organisation's risk profile effectively, including any emerging issues and key risks not included in the 6 month plan?

## Appendix A: Issues that may affect the Council

The chart below reflects some of the external and internal issues, both known and emerging that face the Council. A number of these are showing as both known and emerging as they are on-going. It should be noted that external issues can often have an impact on the internal services provided by the Council.

External Factors	Known	Emerging
Government Intervention	✓	✓
Best Value Inspection	✓	✓
Financial Sustainability	✓	✓
Climate Change (Net Zero by 2050)		✓
War in Ukraine (Assistance for refugees)	✓	✓
Cost of Living (Impact on Homelessness)	✓	✓
Increasing Children's and Adult Social Care costs	✓	✓
Regeneration	✓	
House building and financing schemes	✓	
Cyber Security	✓	✓
General Data Protection Regulation	✓	

Internal Factors	Known	Emerging
Issuing of Section 114 notice	✓	✓
Safeguarding	✓	
Fraud	✓	
Procurement of goods and services	✓	
Medium Term Financial Planning	✓	✓
Major Projects/Contract Management	✓	✓
Risk Management		✓
Business Continuity & Disaster Recovery	✓	
Commercialisation (including income generation and investments)		✓
Financial Resilience and Reporting	✓	
Homelessness	✓	
Transformation Programme (including digital)	✓	✓

## Appendix B: 6 monthly Internal Audit Plan 2023/24

Auditable Area	Rationale for Internal Audit Coverage	Audit Approach	Proposed Start
<b>6 monthly Internal Audit plan 2023/24</b>			
<b>Corporate/Thematic Reviews</b>			
Contract Waiver Process (Section 114 Notice)	To ensure the waiver of contracts is in compliance with legislation and the Council's Constitution. The awarding waivers is backed up by appropriate documentation and evidence and the Council is getting value for money.	Compliance	Quarter 1
Risk Management (BVI report)	The scope of this review is yet to be agreed with the Interim Director of Legal & Governance and the Council's Corporate Risk & Insurance Manager but will be used to support the Council's arrangements around risk management following the issuing of the Best Value report on 15 <sup>th</sup> June 2023.	Advisory	Quarter 1
Public Sector Internal Audit Standards (Improvement & Recovery Plan)	To undertake a self-assessment of the internal audit service against the PSIAS and develop a Quality Assurance Improvement Programme. This will ensure the service is providing the Council with an effective and efficient internal audit function that meets relevant professional standards.	Compliance	Quarter 1 and 2
Grant Claim Certification (Central Government requirement of the grant funding)	To review income and expenditure relating to grants and ensure it has been used in accordance with the grant conditions.	Compliance	Quarter 1 and 2 and on-going.
<b>Children's Services</b>			
Troubled Families Programme (Central Government requirement of the grant funding)	Checking of a sample of claims to determine if evidence is sufficient to confirm that the claims being submitted are appropriate and correct.	Advisory	Quarter 1 and 2 and on-going
<b>Adults, Housing &amp; Health</b>			
Housing - Payments to contractors (Corporate Risk Register – 3)	This is a high-cost area and a review to ensure that payments made to contractors are providing best value, are appropriate and that performance is managed and monitored would provide assurance to senior management and members.	Assurance	Quarter 1

Auditable Area	Rationale for Internal Audit Coverage	Audit Approach	Proposed Start
<b>Place Delivery</b>			
Divestments – including Asset Disposals (Improvement and Recovery Plan and BVI report)	As a result of the council's financial position, it is reviewing its assets and investments to determine those that can be disposed of to support its improvement and recovery. Internal Audit will review this process to ensure there is a strategy in place to support this work and appropriate governance and risk management processes to ensure that the Council is obtaining best value.	Assurance	Quarter 2
<b>Finance</b>			
Investments (Improvement and Recovery Plan and BVI report)	As a result of the Council's financial position, new policies and procedures are being developed to ensure any Investments made in future will be based upon good decision making backed up by proper risk assessment and challenge. Internal audit will review the process to provide assurance to senior management and Members that these control mechanisms are in place. The review will also look at the Treasury Management Policy and ensure it is aligned to CIPFA's Treasury Management in the Public Services Code of Practice 2021.	Assurance	Quarter 2
Accounts Payable (Core Financial)	Core Financial Review <ul style="list-style-type: none"> <li>• Ordering &amp; authorisation</li> <li>• Invoice matching</li> <li>• Separation of duties</li> <li>• Payment processing</li> <li>• BACS transfers</li> <li>• Reconciliation</li> </ul>	System	Discussions held with contractor and resources will be allocated from September onwards
Accounts Receivable (Core Financial)	Core Financial Review <ul style="list-style-type: none"> <li>• Processes and procedures</li> <li>• Reconciliation</li> <li>• Write-offs</li> <li>• Recovery</li> <li>• Analysis</li> </ul>	System	Discussions held with contractor and resources will be allocated from September onwards
Council Tax (Core Financial)	Core Financial Review <ul style="list-style-type: none"> <li>• Processes and procedures</li> <li>• Reconciliation</li> <li>• Billing</li> <li>• Collection &amp; Recovery</li> </ul>	System	Quarter 2
National Non-Domestic Rates (Core Financial)	Core Financial Review <ul style="list-style-type: none"> <li>• Processes and procedures</li> <li>• Reconciliation</li> <li>• Billing</li> <li>• Collection &amp; Recovery</li> </ul>	System	Quarter 2



Auditable Area	Rationale for Internal Audit Coverage	Audit Approach	Proposed Start
Housing Benefits (Core Financial)	Core Financial Review <ul style="list-style-type: none"> <li>• Processes and procedures</li> <li>• Processing of forms</li> <li>• Entitlement checks</li> <li>• Reconciliation</li> <li>• Raising Debts</li> <li>• Year-end balancing</li> </ul>	System	Discussions held with contractor and resources will be allocated from September onwards
<b>Strategy, Engagement and Growth</b>			
Registrars Stock and Security review (Management request)	Management request to undertake a review of the security arrangements and processes around the storage and issuing of controlled stationery for births, deaths, and marriages, following an inspection by the General Register Office.	Assurance	Quarter 1
<b>HR, OD &amp; Transformation</b>			
Cyber Security (Corporate Risk Register – 20)	This is identified nationally as a key risk for all organisations including those in the public sector. Whilst a lot of work has been undertaken in the last couple of years, this needs to be revisited to ensure the council has robust arrangements to deter or react to cyber threats.	Assurance	TBA through the APEX Framework

Auditable Area	Rationale for Internal Audit Coverage	Audit Approach	Proposed Timing
<b>Other Internal Audit Activity</b>			
Contingency	To allow additional reviews to be undertaken in agreement with the Standards & Audit Committee or management based in changes in risk profile or assurance needs as they arise during the year. Ad hoc project work for services in an advisory capacity.	N/A	On-going
Follow up	To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management.	Follow up	On-going
Expenditure Control Panel	The Chief Internal Auditor is a member of the Expenditure Control Panel set up as part of the response to the issuing of the Section 114 notice. This panel meets 3 times a week and has to approve all expenditure between £500 and £25,000.	Advisory	On-going
Management	<p>This will include:</p> <ul style="list-style-type: none"> <li>• Annual planning.</li> <li>• Preparation for, and attendance at, Standards &amp; Audit Committee.</li> <li>• Regular liaison and progress updates.</li> <li>• Liaison with external audit and other assurance providers.</li> <li>• Preparation of the Head of Internal Audit's Annual Report.</li> <li>• Attendance at Directorate Management Team, Leadership Group and regional and local audit groups.</li> <li>• Assistance in preparation of the AGS.</li> <li>• Meetings with the Chair and other members of the Standards &amp; Audit Committee if required.</li> <li>• Work to be undertaken as one of the projects within the Improvement &amp; Recovery Plan</li> </ul>	N/A	On-going