

**INTERNAL AUDIT  
ANNUAL PLAN**  
Brentwood Borough Council

2024/25

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# AUDIT RISK ASSESSMENT

## BACKGROUND

Our risk-based approach to internal audit uses Brentwood Borough 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 the Council's current risk profile.

## PLANNED APPROACH TO INTERNAL AUDIT 2024/25

The indicative Internal Audit programme for 2024/25 is set out on pages 7 to 11. We met with members of the Corporate Leadership Team and the Audit and Scrutiny Committee Chair in order to bring together a full plan which will be presented at this Audit and Scrutiny Committee for formal review and approval. 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.

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-year audit cycle. We have suggested future areas of focus as part of the three-year strategic internal audit plan, set out on pages 4 to 6.

## 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. Where revisions are required, we will obtain approval from the appropriate Director prior to commencing fieldwork.

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 and takes account of any operational pressures being experienced.

## VARIATIONS TO THE PLAN

We review the three-year strategic plan each year to ensure we remain aware of your ongoing risks and opportunities. Over the coming pages we have mapped your key risks along with the audit work we propose to undertake, demonstrating we are focussing on your most important issues.

As such, our strategic audit programme follows the risks identified during our planning processes and confirmed via discussions with the Directors. If these were to change, or emerging risks were to develop during this period, we would take stock and evaluate our coverage accordingly.

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# OUR NEXT GEN INTERNAL AUDIT APPROACH

Our new and innovative Next Gen approach to internal audit ensures you maximise the potential added value from BDO as your internal audit provider and the expertise we bring from our dedicated Public Sector Internal Audit team and wider BDO specialist teams.

The Next Gen approach has allowed us to move away from the traditional approach of compliance auditing, transitioning in to delivering a healthy mix of assurance that is forward looking, flexible and responsive and undertaken in partnership with yourselves. The key components to this approach are outlined below and underpin our proposed plan coverage:

## CORE ASSURANCE

Reviews of fundamental finance and operational systems to provide assurance that core controls and procedures are operating as intended.

## SOFT CONTROLS

Reviews seek to understand the true purpose behind control deficiencies and provide a route map to enhance their effectiveness.

## FUTURE FOCUSED ASSURANCE

Rather than wait for implementation and then comment on identified weaknesses, we will work with you in an upfront / real time way.

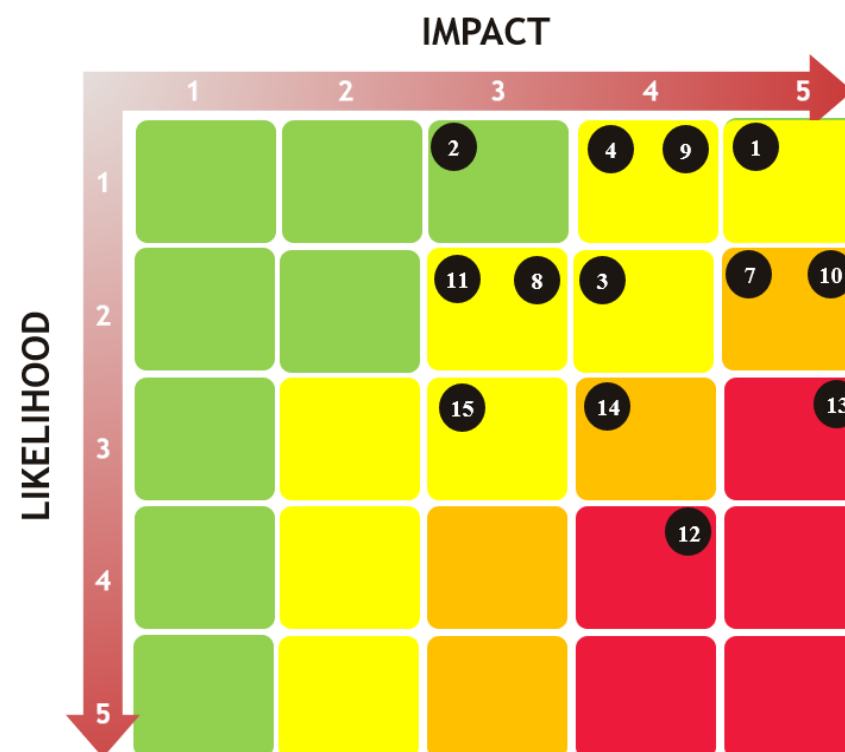
## FLEXIBLE AUDIT RESOURCE

Undertake proactive work across the Council, perhaps in preparation for regulatory reviews or change management programmes.



## MAPPING YOUR STRATEGIC RISKS

REF	STRATEGIC RISKS FROM YOUR CORPORATE RISK REGISTER	SCORE
RSK 1	Failure to adopt a <b>Local Plan</b> in line with national policy	5
RSK 2	Failure to develop an <b>Environmental strategy</b> and action plan	3
RSK 3	Failure to deliver a clear <b>Leisure Strategy</b>	8
RSK 4	Failure to deliver the <b>Strategic Housing Development Plan</b>	4
RSK 7	<b>General Fund budget</b> forecasts fall below minimum levels	10
RSK 8	We will be unable to react to a <b>major incident</b>	6
RSK 9	<b>Lack of capacity</b> to effectively govern the organisation	4
RSK 10	We may be unable to meet <b>income projections</b>	10
RSK 11	We may not be compliant with <b>data protection legislation</b>	6
RSK 12	<b>Contract/Partnership</b> failure within organisation	16
RSK 13	The Council is at risk from a critical <b>cyber threat</b>	15
RSK 14	<b>Inflationary pressures</b>	12
RSK 15	<b>Partnership</b> with Rochford District Council	9



## MAPPING YOUR CORPORATE RISK REGISTER TO THE STRATEGIC PLAN

REF	STRATEGIC RISKS FROM YOUR CRR	2024/25	2025/26	2026/27
1	Failure to adopt a <b>Local Plan</b> in line with national policy	Management of s106 Funds		
2	Failure to develop an <b>Environmental strategy</b> and action plan	<ul style="list-style-type: none"> <li>Follow ups from 2023/24</li> </ul>	<ul style="list-style-type: none"> <li>Climate Change</li> </ul>	<ul style="list-style-type: none"> <li>Enforcement</li> <li>Trees Management</li> <li>Waste Management</li> </ul>
3	Failure to deliver a clear <b>Leisure Strategy</b>	<ul style="list-style-type: none"> <li>Leisure Services</li> </ul>		
4	Failure to deliver the <b>Strategic Housing Development Plan</b>		<ul style="list-style-type: none"> <li>Consumer Standards - Aids and Adaptations</li> </ul>	<ul style="list-style-type: none"> <li>Building Safety Act</li> </ul>
7	<b>General Fund budget</b> forecasts could fall below minimum levels	<ul style="list-style-type: none"> <li>Key Financial Systems (Borrowing)</li> <li>Income Generation and Savings Plans</li> </ul>	<ul style="list-style-type: none"> <li>Key Financial Systems (Borrowing)</li> <li>Provision of Grant Funding</li> </ul>	<ul style="list-style-type: none"> <li>Key Financial Systems (Borrowing)</li> <li>Medium Term Financial Planning</li> </ul>
8	We will be unable to react to a <b>major incident</b>	<ul style="list-style-type: none"> <li>Insurance</li> </ul>		<ul style="list-style-type: none"> <li>Business Continuity Planning</li> </ul>
9	<b>Lack of capacity</b> to effectively govern the organisation	<ul style="list-style-type: none"> <li>Equality, Diversity and Inclusion</li> <li>Health and Wellbeing</li> </ul>	<ul style="list-style-type: none"> <li>Sickness Absence Management</li> <li>Recruitment and Retention</li> </ul>	<ul style="list-style-type: none"> <li>Whistleblowing/Code of Conduct</li> </ul>
10	We may be unable to meet <b>income projections</b>	<ul style="list-style-type: none"> <li>Income Generation and Savings Plans</li> </ul>	<ul style="list-style-type: none"> <li>Financial Planning and Budget Monitoring</li> <li>Trade Waste</li> </ul>	<ul style="list-style-type: none"> <li>Medium Term Financial Planning</li> </ul>

REF	STRATEGIC RISKS FROM YOUR CRR	2024/25	2025/26	2026/27
11	We may not be compliant with <b>data protection legislation</b>	<ul style="list-style-type: none"> <li>Follow ups from 2023/24</li> </ul>	<ul style="list-style-type: none"> <li>UK GDPR</li> </ul>	
12	<b>Contract/Partnership</b> failure within organisation	<ul style="list-style-type: none"> <li>Procurement</li> </ul>	<ul style="list-style-type: none"> <li>Revenue and Benefits Partnership</li> <li>Legal Partnership</li> </ul>	
13	The Council is at risk from a critical <b>cyber threat</b>	<ul style="list-style-type: none"> <li>Cyber Security and Governance</li> </ul>		<ul style="list-style-type: none"> <li>Cyber in Supply Chain Management</li> </ul>
14	<b>Inflationary</b> pressures	<ul style="list-style-type: none"> <li>Income Generation and Savings Plans</li> </ul>	<ul style="list-style-type: none"> <li>Financial Planning and Budget Monitoring</li> </ul>	<ul style="list-style-type: none"> <li>Medium Term Financial Planning</li> </ul>
15	<b>Partnership</b> with Rochford District Council	<ul style="list-style-type: none"> <li>Performance Management Framework</li> </ul>	<ul style="list-style-type: none"> <li>Partnership with Rochford District Council</li> </ul>	<ul style="list-style-type: none"> <li>Partnership with Rochford District Council</li> </ul>

## INTERNAL AUDIT OPERATIONAL PLAN 2024/25

AREA	CRR	DAYS	TIMING	DESCRIPTION OF THE REVIEW	REASON FOR INCLUSION
<b>Core Assurance</b>					
Main Financial Systems	All RSK7	25	Q4	<p>Detailed annual review of general ledger controls, including:</p> <ul style="list-style-type: none"> <li>Annual review of control account reconciliations and journals</li> <li>IT general controls</li> <li>Treasury Management, including approval process and management's affordability assessments for borrowing. We will also follow up on action taken by the Council in response to the recommendations arising from the externally commissioned treasury management review in 2023.</li> </ul>	<p>Our cyclical audit of the key financial systems is a core component required to deliver the Head of Internal Audit Opinion and provides a core foundation for the Annual Governance Statement pertaining to the functionality of the Council's internal controls.</p> <p>A commissioned treasury management review in 2023 identified a number of areas for improvement which the Council is addressing.</p>
Income Generation and Savings Plans	RSK7 RSK10 RSK14	20	Q3	Review the adequacy and effectiveness of the Council's processes for identifying and acting on income generation and savings opportunities.	As with many other local authorities, the Council's financial position is challenging and requires strong action to reduce budget gaps in the medium term.
Performance Management Framework	RSK 11	20	Q3	Review of the performance management framework and how key performance indicators (KPIs) are monitored and reported. For a sample of indicators, review of how data is collected and validated and how the metric is calculated.	The monitoring of KPIs is essential for ensuring that services operate at the required levels, which is particularly important as the Council continues to move towards shared services with Rochford District Council. The Council has changed some of its KPIs for the new year.



AREA	CRR	DAYS	TIMING	DESCRIPTION OF THE REVIEW	REASON FOR INCLUSION
Complaints Handling	All	15	Q3	Review of Council's arrangements for handling and responding to complaints from service users / members of the public.	Our democratic services audit in 2022/23 identified a number of issues relating to complaints processes within the Council, particularly around record keeping.
Insurance	RSK8	15	Q2	Review of the Council's arrangements to ensure that it is adequately insured and uses the cover appropriately where necessary.	Insurance is one of the key mechanisms for managing risk and it has not been covered by internal audit in the last five years.
Procurement	RSK12	20	Q2	Review of the controls in place around procurement, including tenders and waiver processes, to highlight any areas where the Council's agreed policies and procedures may not be adhered to.	Robust procurement processes are required to ensure that value for money is sought from contractors/suppliers from the outset. This links to RSK12 (Contract/Partnership failure), which is a level 16 risk in the corporate risk register.
Cyber Security Culture and Governance	RSK13	20	Q2	Assessment of whether there are adequate governance controls and culture around cyber security.	Cybersecurity threats continue to increase year by year. This links to RSK13 (Cyber Threat), which is a level 15 risk in the corporate risk register.
Management of s106 Funds	RSK1	20	Q4	Review and assessment of the effectiveness of the management of Section 106 funds. This includes the collection against the legal agreements and ensuring funds are appropriately allocated.	There are a number of long outstanding recommendations from our internal audit of s106 agreements in 2021/22, which officers are working to address.
<b>Total</b>		<b>155</b>			

AREA	CRR	DAYS	TIMING	DESCRIPTION OF THE REVIEW	REASON FOR INCLUSION
<b>Soft Controls</b>					
Equality, Diversity and Inclusion	RSK 9	20	Q1	Use of the BDO Equality, Diversity and Inclusion (EDI) Maturity Assessment is to help ensure an effective approach to Equality, Diversity and Inclusion is embedded across the Council by highlighting areas where processes could be improved. As primarily an advisory piece of work assessing the Council's current position against the BDO Equality, Diversity and Inclusion Matrix, this assessment will not generate an assurance opinion.	We are informed that officers are looking at EDI training across Brentwood and Rochford and therefore a quarter 1 advisory review may be useful to feed into this training.
Health and Wellbeing	RSK 9	20	Q3	Review of the design and operational effectiveness of controls relating to health and wellbeing initiatives in place to support staff across the Council. We will also consider how the success of initiatives is monitored, where it is reported and how staff feedback is considered.	A new Wellbeing Board has been set up to coordinate activity across Brentwood and Rochford from April 2024 and therefore a review of how these arrangements are progressing later in the year may be useful.
<b>Total</b>		<b>40</b>			

AREA	CRR	DAYS	TIMING	DESCRIPTION OF THE REVIEW	REASON FOR INCLUSION
<b>Future Focused Assurance</b>					
Leisure Services	RSK3	15	Q1	An advisory review examining the current leisure services contract provision and whether any lessons learnt are being taken into account in the proposed specification for the new leisure services contract to ensure key aspects are captured.	Brentwood and Rochford have approval for a joint procurement exercise during 2024 and therefore a review in this area will help inform the process.
<b>Total</b>		<b>15</b>			

AREA	CRR	DAYS	TIMING	DESCRIPTION OF THE REVIEW	REASON FOR INCLUSION
<b>Contract Management</b>					
Planning / liaison / management	N/A	10	Q1 - Q4	Creation of audit plan, meeting with Directors	Effective contract management
Recommendations follow up	N/A	20	Q1 - Q4	Assessment and reporting of status of implementation of recommendations raised	Assurance for Corporate Leadership team and the Audit and Scrutiny Committee
Audit and Scrutiny Committees	N/A	10	Q1 - Q4	Attendance at Audit and Scrutiny Committee meetings and pre-meetings.	Effective contract management
<b>Total</b>		<b>50</b>			

SUMMARY	DAYS
Core Assurance	155
Soft Controls	40
Future Focused Reviews	15
Contract Management	40
<b>Total days</b>	<b>250</b>

# APPENDIX I

## INTERNAL AUDIT CHARTER - ROLE AND SCOPE OF INTERNAL AUDIT

### PURPOSE OF THIS CHARTER

This charter is a requirement of Public Sector Internal Audit Standards (PSIAS).

The charter formally defines internal audit's mission, purpose, authority and responsibility. It establishes internal audit's position within Brentwood Borough Council and defines the scope of internal audit activities.

Final approval resides with the Council, in practice the charter shall be reviewed and approved annually by management and by the Audit and Scrutiny Committee on behalf of Brentwood Borough 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 OF INTERNAL AUDIT PRACTICE

To fulfil its mission, internal audit will perform its work in accordance with PSIAS, which encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF): Definition of Internal Auditing, Code of Ethics, and International Standards for the Professional Practice of Internal Auditing.

### INTERNAL AUDIT DEFINITION AND ROLE

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.

Internal audit acts primarily to provide the Audit and Scrutiny Committee with information necessary for it to fulfil its own responsibilities and duties. Implicit in internal audit's role is that it supports 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 SCOPE

The scope of internal audit activities includes all activities conducted by Brentwood Borough Council. The Internal Audit Plan sets out 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, with the aim of improving governance, risk management and control and contributing to the overall opinion. The nature and scope of consulting engagement are subject to agreement with management. When performing consulting services, internal audit should maintain objectivity and not assume management responsibility.

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## 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 Brentwood Borough 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.

## INDEPENDENCE AND INTERNAL AUDIT'S POSITION WITHIN BRENTWOOD BOROUGH COUNCIL

To provide for internal audit's independence, its personnel and external partners report to the Head of Internal Audit, who reports functionally to the Audit and Scrutiny Committee. The Head of Internal Audit has free and full access to the Chair of the Audit and Scrutiny Committee. The Head of Internal Audit reports administratively to the Director of Resources who provides day-to-day oversight.

The appointment or removal of the Head of Internal Audit will be performed in accordance with established procedures and subject to the approval of the Chair of the Audit and Scrutiny Committee.

The internal audit service will have an impartial, unbiased attitude and will avoid conflicts of interest. The internal audit service is not ordinarily authorised to perform any operational duties for Brentwood Borough Council.

In the event that internal audit undertakes non-audit activities, safeguards will be agreed to ensure that independence or objectivity of the internal audit activity are not impaired. This might include a separate partner review of the work or a different team undertaking the work. Approval of the arrangements for such engagements will be sought from the Audit and Scrutiny Committee prior to commencement.

In the event that internal audit provides assurance services where it had previously performed consulting services, an assessment will be undertaken to confirm that the nature of the consulting activity did not impair objectivity and safeguards will be put in place to manage individual objectivity when assigning resources to the engagement. Such safeguards will be communicated to the Audit and Scrutiny Committee.

Internal audit must be free from interference in determining the scope of internal auditing, performing work and communicating results. Should any interference take place, internal audit will disclose this to the Audit and Scrutiny Committee to discuss the implications.

## INTERNAL AUDIT'S ROLE IN COUNTERING 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 and Scrutiny Committee.

## ACCESS TO RECORDS AND CONFIDENTIALITY

There are no limitations to internal audit's right of access to Brentwood Borough Council 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.

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## 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 BRENTWOOD BOROUGH 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 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 and Scrutiny Committee.

## 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 and Scrutiny 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.

## QUALITY ASSURANCE AND IMPROVEMENT PROGRAMME

As required by PSIAS, an external assessment of the service will be performed at least every five years. BDO also has an internal quality assurance review process in place, which takes place annually. This is performed by a separate team independent to the internal audit team.

The results of internal and external assessments will be communicated to the Audit and Scrutiny Committee as part of the internal audit annual report, along with corrective action plans.

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## TABLE ONE: PERFORMANCE MEASURES FOR INTERNAL AUDIT

MEASURE / INDICATOR
<p><b>Audit Coverage</b></p> <p>Annual Audit Plan delivered in line with timetable. 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. Annual survey to Audit and Scrutiny Committee to achieve score of at least 70%. 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. Finalise internal audit report 1 week after management responses to report are received. 90% recommendations to be accepted by management. Information is presented in the format requested by the customer.</p>
<p><b>Audit Quality</b></p> <p>High quality documents produced by the auditor that are clear and concise and contain all the information requested. Positive result from any external review.</p>

### MANAGEMENT AND STAFF COMMITMENTS TO INTERNAL AUDIT

The management and staff of Brentwood Borough Council commit to the following:

- Providing unrestricted access to all of Brentwood Borough Council's records, property, and personnel relevant to the performance of engagements
- Responding to internal audit requests and reports within the agreed timeframe and in a professional manner
- Implementing agreed recommendations within the agreed timeframe
- Being open to internal audit about risks and issues within the organisation
- Not requesting any service from internal audit that would impair its independence or objectivity
- Providing honest and constructive feedback on the performance of internal audit.

### 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 and Scrutiny Committee Progress Report.



## TABLE TWO: PERFORMANCE MEASURES FOR MANAGEMENT AND STAFF

### MEASURE / INDICATOR

#### Response to Reports

Audit sponsor to respond to terms of reference within one week of receipt and to draft reports within two weeks of receipt.

#### Implementation of recommendations

Audit sponsor to implement all audit recommendations within the agreed timeframe.

#### Co-operation with internal audit

Internal audit to confirm to each meeting of the Audit and Scrutiny Committee whether appropriate co-operation has been provided by management and staff.

## BDO CONTACTS

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