

INTERNAL AUDIT SERVICES

Corporate	
Advice and attendance at meetings in the role as internal auditors to the Council	C / CO / WO
Local Government Law requirements under Accounts and Audit Regulations 2015	C / CO / WO
Regular attendance at Audit Committee or equivalent.	C / CO / WO
Internal Audit advice to Officers and Members in relation to Risk Management, Control and Governance	C / CO / WO
Advice in relation to the governance of the Council.	C / CO / WO
Dealing with internal Complaints.	C / CO / WO
Investigation of irregularities and impropriety	C / CO / WO
Delivering the CIPFA defined role of the Head of Internal Audit	C / CO / WO
Providing assurance to Audit Committee and Senior Management over all aspects of the Council' governance, Risk Management and Control framework on a risk derived basis	C / CO / WO
Advising on change programmes and projects	C / CO / WO
Advising on corporate initiatives, e.g. shared services/collaborative working	C / CO / WO
Annual Governance Statements – drafting, preparation and testing	C / CO / WO
Audit Team Activity derived from Risk Based Plan and supporting management	
Strategic audits– ensure risk management, governance and controls are in place to help meet organisational objectives	C / CO / WO
Compliance reviews – to ensure stated and approved strategy, policies and procedures are being complied with	C / CO / WO
Operational audits – to ensure systems of internal control are effective, risks are well managed and operations achieve objectives.	C / CO / WO
Regulatory audits – in support of external audit to ensure key financial controls work	C / CO / WO
Investigative work – reactive work in connection with potential fraud, impropriety, breach of policy/procedure etc.	C / CO / WO
Governance audits – ensure an appropriate control framework and governance structure are in place and in line with best practice e.g.	C / CO / WO

Charity Commission, UK Code of Corporate Governance, etc.	
Financial audits – to ensure appropriate controls are in place and complied with in relation to managing the financial matters of the organisation	C / CO / WO
ICT Audit – to ensure ICT controls are working effectively	C / CO / WO
Contract and Grant Certification audits – to review aspects of the delivery of major contracts or grants – including certification for third parties	C / CO / WO
Value for Money audits – reviewing effectiveness, efficiency, economy and education of any particular activity	C / CO / WO
Environmental audits – assessing the control framework in place to meet environmental objectives	C / CO / WO
Programme and project assurance including gateway reviews	C / CO / WO
Facilitated workshops – governance, control and risk management	C / CO / WO
Productivity reviews – work study / time study based consultancy	C / CO / WO
Risk management advice – including advice on embedding risk management and creating a risk management framework, policy and defining the appetite	C / CO / WO
Counter Fraud Services – access to independent fraud investigators through a dedicated Counter Fraud Unit (See counter fraud services spec)	C / CO / WO
Privacy Impact Assessments – and other Data Protection, information management advice	C / CO / WO
Company governance advice – under the Companies Act 2006 and Financial Reporting Council requirements including Annual Governance Statement framework preparation, review and support	C / CO / WO
Charity governance advice – under the Charities Commission requirements	C / CO / WO
Audit Committee effectiveness reviews – based on CIPFA and IIA principles	C / CO / WO
Due Diligence audits – reviews for investments and service delivery model changes	C / CO / WO
Research – undertake research into related subject areas on behalf of management	C / CO / WO
Shared Services – advice and guidance on shared service governance, control and risk management	C / CO / WO
COUNTER FRAUD UNIT	

Investigate fraudulent CTRS claims and apply appropriate sanction	C / F
Raise debtor accounts for CTRS fraud overpayments/administrative penalties if applicable	C / F
Act as SPoC for benefit fraud investigation purposes with DWP	C
Maintain service risk register (Covelent)	CO