

Internal Audit Strategy and Annual Audit Plan 2018-2019

1. Role of Internal Audit

1.1 The full role and scope of the Council’s Internal Audit Service is set out within the Internal Audit Charter and Terms of Reference, the latest version of which is attached to the report as Appendix 2.

1.2 The mission of Internal Audit, as defined by the Chartered Institute of Internal Auditors (CIIA), is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight. Internal Audit is defined as *“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.”*

2. Risk Assessment and Audit Planning

2.1 East Sussex County Council’s Internal Audit Strategy and Annual Audit Plan is updated annually and is based on a number of factors, especially management’s assessment of risk (including that set out within the strategic and departmental risk registers) and our own risk assessment of the Council’s major systems and other auditable areas. This allows us to prioritise those areas to be included within the audit plan on the basis of risk.

2.2 The update of the annual plan for 2018/19 has involved extensive consultation with a range of stakeholders, to ensure that their views on risks and current issues, within individual directorates and corporately, are identified and considered. In order to ensure that the most effective use is made of available resources, to avoid duplication and to minimise service disruption, every effort has been made to identify, and where possible, rely upon, other sources of assurance available. The following diagram sets out the various sources of information used to inform our 2018/19 audit planning process:



2.3 In order to ensure audit and assurance activity is properly focussed on supporting the delivery of the Council’s priorities, the format of the audit plan has been aligned to the four key corporate priorities of the Council.

2.4 In producing the audit plan (which is set out in Annex A to this strategy) the following key principles continue to be applied:

- All key financial systems are subject to a cyclical programme of audits covering, as a minimum, compliance against key controls;
- Previous reviews which resulted in 'minimal assurance' audit opinions will be subject to a specific follow-up review to assess the effective implementation by management of agreed actions. This will also include a number of previous reviews with a 'partial assurance' opinion where deemed necessary or where the area under review is considered to be of a higher risk nature.

2.5 In addition, formal action tracking arrangements are in place to monitor the implementation by management of all individual high risk recommendations, with the results of this work reported to the Audit, Best Value and Community Services Scrutiny Committee on a quarterly basis.

2.6 During the last two years, Surrey County Council, East Sussex County Council and Brighton and Hove City Council have been working together to develop and form the Orbis Partnership, covering a range of business services, including internal audit. This work has resulted in the formation of a single, integrated internal audit service from April 2018, involving three locality based teams supported by two specialist teams in the areas of ICT audit and counter fraud. It is our ambition that this will provide greater resilience and capacity for our partner councils whilst also building on existing high quality services.

3. Key Issues

3.1 In times of significant transformation, organisations must both manage change effectively and ensure that core controls remain in place. In order to respond to the continued reduction in financial resources and the increased demand for services, the Council needs to consider some radical changes to its service offer in many areas.

3.2 Internal Audit must therefore be in a position to give an opinion and assurance that covers the control environment in relation to both existing systems and these new developments. It is also essential that this work is undertaken in a flexible and supportive manner, in conjunction with management, to ensure that both risks and opportunities are properly considered. During 2018/19, a number of major organisational initiatives are featured within the audit plan, with the intention that Internal Audit is able to provide proactive advice, support and assurance as these programmes progress. These include:

- East Sussex Better Together / Accountable Care
- Connecting For You
- Pension Fund Access Pool
- Orbis

3.3 In recognition that in some cases, sufficient information regarding the full extent of future changes and associated risks may not yet be known, the 2018/19 audit plan includes a proportion of time classified as 'Emerging Risks'. This approach has been adopted to enable Internal Audit to react appropriately throughout the year as new risks materialise and to ensure that expertise in governance, risk and internal control can be utilised early in the change process.

3.4 In view of the above, Internal Audit will continue to work closely with senior management and Members throughout the year to identify any new risks and to agree how and where audit resources can be utilised to best effect.

3.5 Other priority areas identified for inclusion within the audit plan include:

- Community Infrastructure Levy
- Apprenticeship Levy
- Home to School Transport
- Supply Chain Management
- General Data Protection Regulations
- Budget Management
- Capital
- Property Investment

3.6 The results of all audit work undertaken will be summarised within quarterly update reports along with any common themes and findings arising from our work.

4. Counter Fraud

4.1 Managing the risk of fraud and corruption is the responsibility of management. Internal Audit will, however, be alert in all its work to risks and exposures that could allow fraud or corruption and will investigate allegations of fraud and corruption in line with the Council's Anti-Fraud and Corruption Strategy.

4.2 The Chief Internal Auditor should be informed of all suspected or detected fraud, corruption or irregularity in order to consider the adequacy of the relevant controls and evaluate the implication for their opinion on the control environment.

4.3 In addition, Internal Audit will promote an anti-fraud and corruption culture within the Council to aid the prevention and detection of fraud. Through the work of the Counter Fraud Team, Internal Audit will maintain a fraud risk assessment and deliver a programme of proactive and reactive counter fraud services to help ensure that the Council continues to protect its services from fraud loss.

5. Matching Audit Needs to Resources

5.1 The overall aim of the Internal Audit Strategy is to allocate available internal audit resources so as to focus on the highest risk areas and to enable an annual opinion to be given on the adequacy and effectiveness of the Council’s framework of governance, risk management and control.

5.2 In addition to this, resources have been allocated to the external bodies for whom Orbis Internal Audit also provide internal audit services, at an appropriate charge. These include Horsham District Council, Elmbridge District Council, East Sussex Fire Authority and South Downs National Park.

5.3 Internal audit activities will be delivered by a range of staff from across the Orbis Internal Audit Service, maximising the value from a wide range of skills and experience available. In the small number of instances where sufficient expertise is not available from within the team, mainly in highly technical areas, externally provided specialist resources will continue to be utilised.

5.4 The following table summarises the level of audit resources expected to be available for East Sussex County Council in 2018/19 (expressed in days), compared to the equivalent number of planned days in previous years. Whilst the overall level of resource has reduced for 2018/19, as part of the Internal Audit contribution towards planned organisational savings, it is still considered to be sufficient to allow Internal Audit to deliver its risk based plan in accordance with professional standards¹ and to enable the Chief Internal Auditor to provide his annual audit opinion. Any impacts of such a reduction have been mitigated as far as possible through efficiencies and additional resilience offered from the Orbis partnership as explained above.

Table 1: Annual Internal Audit Plan – Plan Days

	2015/16	2016/17	2017/18	2018/19
Plan Days	1,602	1,532	1,583	1,417

6. Audit Approach

6.1 The approach of Internal Audit is to use risk based reviews, supplemented in some areas by the use of compliance audits and themed reviews. All audits have regard to management’s arrangements for:

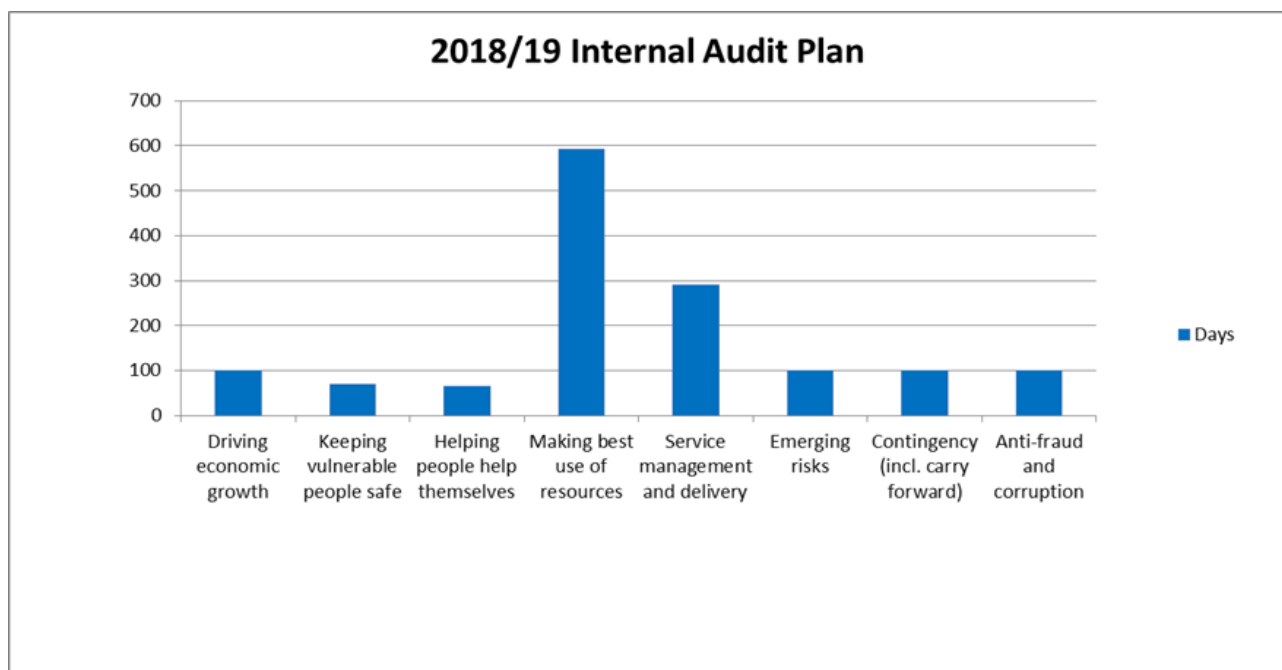
- Achievement of the organisation’s objectives;
- Reliability and integrity of financial and operational information;
- Effectiveness and efficiency of operations and programmes;
- Safeguarding of assets; and
- Compliance with laws, regulations, policies, procedures and contracts.

¹ Public Sector Internal Audit Standards (PSIAS)
East Sussex County Council

6.2 In addition to these audits, and the advice on controls given on specific development areas which are separately identified within the plan, there are a number of generic areas where there are demands upon Internal Audit, some of which cannot be planned in advance. For this reason, time is built into the plan to cover the following:

- Contingency – an allowance of days to provide capacity for unplanned work, including special audits and management investigations. This contingency also allows for the completion of work in progress from the 2017/18 plan;
- Advice, Management, Liaison and Planning - an allowance to cover provision of ad hoc advice on risk, audit and control issues, audit planning and annual reporting, ongoing liaison with service management and Members, and audit management time in support of the delivery of all audit work, planned and unplanned.

6.3 A summary of the allocation of audit resources (days) across the 2018/19 audit plan is set out in the following chart:



6.4 In delivering this strategy and plan, we will ensure that liaison has taken place with the Council's external auditors, Grant Thornton, to ensure that the use of audit resources is maximised, duplication of work is avoided, and statutory requirements are met.

7. Training and Development

7.1 The effectiveness of the Internal Audit Service depends significantly on the quality, training and experience of its staff. Training needs of individual staff members are identified through a formal performance and development process and are delivered and monitored through on-going management supervision.

7.2 The team is also committed to coaching and mentoring its staff, and to providing opportunities for appropriate professional development. This is reflected in the high proportion of staff holding a professional internal audit or accountancy qualification.

8. Quality and Performance

8.1 With effect from 1 April 2013, all of the relevant internal audit standard setting bodies, including CIPFA, adopted a common set of Public Sector Internal Audit Standards (PSIAS). These are based on the Institute of Internal Auditors International Professional Practices Framework and replace the previous Code of Practice for Internal Audit in Local Government.

8.2 Included within the new Standards is the requirement for the organisation to define the terms 'Board' and 'senior management' in the context of audit activity. This has been set out within the Internal Audit Charter, which confirms the Audit, Best Value and Community Services Scrutiny Committee's role as the Board.

8.3 The PSIAS require each internal audit service to maintain an ongoing quality assurance and improvement programme based on an annual self-assessment against the Standards, supplemented at least every five years by a full independent external assessment. The outcomes from these assessments, including any improvement actions arising, will be reported to the Audit, Best Value and Community Services Scrutiny Committee, usually as part of the annual internal audit report. For clarity, the Standards specify that the following core principles underpin an effective internal audit service:

- Demonstrates integrity;
- Demonstrates competence and due professional care;
- Is objective and free from undue influence (independent);
- Aligns with the strategies, objectives, and risks of the organisation;
- Is appropriately positioned and adequately resourced;
- Demonstrates quality and continuous improvement;
- Communicates effectively;
- Provides risk-based assurance;
- Is insightful, proactive, and future-focused;
- Promotes organisational improvement.

8.4 In addition, the performance of Orbis Internal Audit continues to be measured against key service targets focussing on service quality, productivity and efficiency, compliance with professional standards, influence and our staff. These are all underpinned by appropriate key performance indicators as set out in Table 2 below.

8.5 At a detailed level each audit assignment is monitored and customer feedback sought. There is also ongoing performance appraisals and supervision for all Internal Audit staff during the year to support them in achieving their personal targets.

8.6 In addition to the individual reports to management for each audit assignment, reports on key audit findings and the delivery of the audit plan are made to the Audit, Best Value and Community Services Scrutiny Committee on a quarterly basis. An Annual Internal Audit Opinion is also produced each year.

8.7 Whilst Orbis Internal Audit liaises closely with other internal audit services through the Sussex and Surrey audit and counter fraud groups, the Home Counties Chief Internal Auditors' Group and the County and Unitary Chief Auditors' Network, we are continuing to develop joint working arrangements with other local authority audit teams to help improve resilience and make better use of our collective resources.

Table 2: Performance Indicators

Aspect of Service	Orbis IA Performance Indicators	Target
Quality	<ul style="list-style-type: none"> Annual Audit Plan agreed by Audit Committee Annual Audit Report and Opinion Satisfaction levels 	<p>By end April</p> <p>To inform AGS 90% satisfied</p>
Productivity and Process Efficiency	<ul style="list-style-type: none"> Audit Plan – completion to draft report stage by 31 March 2019 	90%
Compliance with Professional Standards	<ul style="list-style-type: none"> Public Sector Internal Audit Standards Relevant legislation such as the Police and Criminal Evidence Act, Criminal Procedures and Investigations Act 	<p>Conforms</p> <p>Conforms</p>
Outcomes and degree of influence	<ul style="list-style-type: none"> Implementation of management actions agreed in response to audit findings 	95% for high priority
Our Staff	<ul style="list-style-type: none"> Professionally Qualified/Accredited 	80%

Russell Banks
Orbis Chief Internal Auditor

INTERNAL AUDIT PLAN 2018-19


Council Priority:
Driving Economic Growth

Review Name	Outline Objective
Schools	We will continue our audit coverage in schools, which will involve a range of assurance work, including key controls testing in individual schools, follow-ups of previous audit work and themed reviews. In addition, we will continue to work with Children's Services colleagues to help improve the level of scrutiny and challenge provided by school governors, including the provision of more robust and focussed training. We will also work with our Orbis partners to provide bulletins and guidance for schools.
Parking	A review to assess the various aspects of the parking arrangements in East Sussex, where there are risks of invalid payments, poor performance (in relation to contract management) and also inadequate income collection procedures, resulting in financial loss to the Authority. The audit will include contract management, budget and financial management, Penalty Charge Notices, signage, income and cash collection.
Community Infrastructure Levy	A review to ensure that the Community Infrastructure Levy application and bidding process is operating effectively to maximise the Council's ability to secure funding, including assurance that funds received are used appropriately and that there are appropriate linkages with the Capital Programme.

INTERNAL AUDIT PLAN 2018-19



Council Priority:	Keeping Vulnerable People Safe
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Review Name	Outline Objective
Impact of Savings Plans	With the continued savings having to be made by local authorities, this review will seek to provide assurance that the affects of savings plans within services have been properly assessed, particularly in terms of risk and impact on the control environment and that, where this has happened, appropriate mitigation has been implemented.
Home to School Transport (HTST)	Following on from the 17/18 review, which focussed on the application of eligibility criteria to determine whether children receive the right level of assistance, this audit will review the processes in place in relation to the provision of home to school transport. Risks associated with non-transparent procurement processes (and non-compliance with Procurement Standing Orders), inadequate service provider checks putting the safety of children at risk, budget overspends and inappropriate/invalid payments. The scope of this review will therefore include commissioning/procurement, service delivery, financial management, payments and child safety.
Building Condition (Asset Management)	A review to assess the adequacy of arrangements in place to ensure ESCC building assets are safe and comply with Building / Health and Safety regulations, where inadequate arrangements could result in fires, accidents, illness and possibly death. This will include a review of the proactive maintenance programme and hence, the maintenance prioritisation process.

INTERNAL AUDIT PLAN 2018-19



Council Priority:	Helping People Help Themselves
Review Name	Outline Objective
East Sussex Better Together / Accountable Care	Continued audit advice, support and assurance in relation to ESBT and the move towards an Accountable Care Model. We will work with ASC and Finance colleagues to identify key areas of support to help provide assurance that a sufficiently robust framework of control exists in this complex area of health and social care integration, where there is a risk that the Council and its partners fail to deliver planned outcomes, value for money or savings targets by joining up health and social care. This follows our 17/18 work on Commissioning and Pooled Budget arrangements within ESBT.
Connecting 4 You	Connecting 4 You is a programme that builds on work to improve local health and social care for the population of High Weald, Lewes and the Havens, led by the local CCG and ESCC. This review will examine governance arrangements, funding & budget management, information governance and risk management.
Transition of Young People Into Adult Social Care	Young people moving from children's to adults' services are eligible for help and advice from the transition service. Where the Council does not meet its statutory responsibilities in this area, the health and wellbeing of service users may suffer, particularly when preventative measures have been withdrawn as a result of spending cuts. This audit will review joint working protocols between Adult Social Care and Children's Services, and documented transition processes including the undertaking of relevant assessments, joint transition planning, financial planning & monitoring of outcomes.

INTERNAL AUDIT PLAN 2018-19



Council Priority:	Making Best Use of Resources
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Review Name	Outline Objective
Accounts Payable	A key financial system. To review controls relating to the procure-to-pay process, including those in place for ensuring the accuracy of vendor details, the processing of invoices, goods receipting and promptness of payments. The audit will also include a review of the Council's electronic invoicing system, Taulia, which has not previously been audited.
Accounts Receivable	A key financial system. This audit will provide assurance over the key controls operating within the Accounts Receivable system, including those in place for ensuring the accuracy of customer details, the accuracy of invoicing, the recording and matching of payments to invoices, and recovery. Following the restructure within Business Ops, the scope of the audit will also include a review of the allocation of roles and responsibilities.
Debt Management within Deferred Payment Arrangements Follow-Up	A follow-up review of the 2017/18 Debt Management audit which received an audit opinion of partial assurance.
HR/Payroll	A key financial system audit. To review controls in relation to the staff payment system, including those relating to starters, leavers, temporary and permanent payments, contractual changes and pre-employment checks.
Pensions Processes and Systems	A key financial system. To review controls in relation to the calculation and payment of pension benefits, transfers to and from the Pension Fund and the collection and recording of pension contributions (incl. contributions from other admitted bodies).
Pension Fund Governance and Investments	A review to assess the adequacy of East Sussex Pension Fund management and governance arrangements.
Pension Fund External Control Assurance	A review to examine arrangements for ensuring the adequacy of the control environment of the Pension Fund investment managers and custodian.
Pension Fund Access Pool	The audit will aim to provide assurance that governance arrangements for the new ACCESS Pension Pool are transparent and that the Council retains input to strategic decisions with regards to the East Sussex Pension Fund, particularly in terms of the investment strategy, where different risk appetites across the pool may result in higher risk investments being made, and potential financial loss.

INTERNAL AUDIT PLAN 2018-19



Review Name	Outline Objective
Treasury Management (TM)	A key financial system. To review controls relating to the borrowing and lending arrangements as part of the TM process. In addition, the review will assess governance arrangements, including responsibilities and decision-making following the recent expansion of the TM strategy and investment approach.
General Ledger	A key financial system audit. To review controls in relation to the Council's general ledger, including year-end procedures, journal transfers and bank reconciliation.
Adult Social Care Liquidlogic (LAS) and Controcc	A review to assess the adequacy of controls within the LAS (client information and management system for Adults) and Controcc (the social care payments and billing system).
Children's Social Care Liquidlogic (LCS) and Controcc	A review to assess the adequacy of controls within the LCS (client information and case management system for Children) and Controcc (the social care payments and billing system).
Staff Travel and Expenses	A continuation of the work we have already undertaken in 2017/18 in this area, to review the controls associated with all methods of staff travel and expenses, including (but not limited to) mileage claims, travel warrants, season tickets, workplace travel allowances and purchasing cards, where there are clear risks of financial loss to the Council through fraud or error.
Contract Management	Inadequate contract management can result in poor performance and service delivery, and inappropriate payments. We shall undertake a review of a sample of high risk contracts and, if applicable, joint contracts across the Orbis footprint. We will also review the process for undertaking due diligence of contractors, including their resilience (following the collapse of Carillion), both pre and post contract award. Where appropriate, this review will follow-up on weaknesses identified as part of previous audit work in this area, to ensure these have been adequately addressed.
Apprenticeship Levy	<p>The Apprenticeship Levy, introduced in April 2017, changes the way the government funds apprenticeships in England. As a result, the way the Council accesses funding and training for apprenticeships has also changed.</p> <p>This audit will seek to provide assurance over the arrangements for calculating and accounting for the</p>

INTERNAL AUDIT PLAN 2018-19



Review Name	Outline Objective
	Apprenticeship Levy and for ensuring the funds for apprenticeship training are spent in a timely manner and in accordance with the Department for Education's Apprenticeship Funding Policy.
Supply Chain Management	A review to provide assurance that the Council has appropriate arrangements in place to ensure there is sufficient awareness of the markets in which it operates and the effect of the Council's activities on them. It will review key areas of risk, including levels of supply and demand, sustainability and pricing across supply chains, where we are reliant on other organisations for the provision of our services. We shall also look at ethical procurement.
Ongoing Support for Procurement Transformation	Continuing our work to support the Procurement Service as its new structures and processes bed in.
SAP Application Controls	An audit to evaluate the adequacy and effectiveness of the key configuration settings and access restriction mechanisms to a variety of sensitive transactions in SAP, where there are risks associated with inappropriate and unauthorised access and the unauthorised processing of transactions, potentially resulting in financial loss, data protection issues and malicious damage.
Third Party Services	The Council is exposed to clear risks associated with parts of the organisation trading with third party IT providers without our own IT and Digital Department being aware (particularly where cloud based services are procured and used), and therefore unable to implement adequate information governance and security controls. This review will therefore assess the adequacy of, and compliance with, Council policy in this area and, where non-compliance is identified, whether the associated risks have been properly considered and managed.
General Data Protection Regulations (GDPR) Compliance	A review to assess compliance with the General Data Protection Regulations, where there is a risk of non-conformance and ensuing regulatory sanctions, including financial penalties, under the new regime. This follows our work on the Council's preparedness for GDPR in 2017/18.
IT and Digital Project Management	To review the project management arrangements for a sample of high priority/risk projects.
BACS	A review of the Council's BACS arrangements, where inadequate controls could result in the unauthorised amendment of BACS files and subsequent inappropriate payments.

INTERNAL AUDIT PLAN 2018-19



Review Name	Outline Objective
Budget Setting and Monitoring	<p>The continued savings agenda means that the setting of realistic and properly informed budgets is ever more important. Where budgets are developed without using all relevant information, they are more likely to overspend, resulting in increased pressure on Council services.</p> <p>This review will appraise the process for the development of a select set of high risk budgets, particularly in terms of how they are calculated and the evidence-base available to support this, and the programme in place to monitor progress and, where appropriate, take corrective action, throughout the year.</p>
Orbis Integrated Budget Management	<p>This review will assess budget management arrangements since the introduction of Brighton and Hove City Council to the Orbis Partnership and the associated risks, including (but not limited to) a lack of clear accountability and roles and responsibilities, poor quality information resulting in poor decision making, the use of disparate financial systems increasing the risk of error in budget management reports, and different accounting policies resulting in inconsistency or error in identifying and apportioning all relevant costs.</p>
Risk Based Budget Monitoring	<p>Following the introduction of a consistent, Orbis-wide risk-based approach to budget monitoring (for staff and non-staff budgets) based on factors such as size (£), volatility, complexity, budget holder experience etc., a review will be undertaken to assess these arrangements, where there is a risk that this selective approach could result in other budget areas being poorly managed as a result.</p>
Orbis Policy Review	<p>In 2017, a review was undertaken to identify and evaluate a range of key policy documents across Orbis (which, at the time, was East Sussex County Council and Surrey County Council) in order to identify any inconsistencies which could lead to issues such as confusion for staff and managers, inappropriate decision making and HR disputes. Since then, Brighton and Hove City Council have also joined Orbis and there is a need to review its key policies in order to identify and highlight any discrepancies that could cause the above risks to materialise.</p>

INTERNAL AUDIT PLAN 2018-19



Review Name	Outline Objective
Atrium (Property Asset Management System)	Atrium is the property asset management system used by the Council. Last year, the first of a number of modules (Works Delivery module) was implemented and we provided assurance that the risks associated with the implementation of this were properly managed. We will therefore review the operation of controls within the Works Delivery module now that it is embedded, and also provide assurance over the implementation of any new modules.
Grants	We will continue to undertake grant certification work where the Authority has bid for grant funding. In many instances, certification is required by the grant funding body prior to reimbursing the funds or prior to applying for further grants. Wherever possible, we will seek to ensure we are able to recover the costs of this work through the bidding process.
Property Investment	We will review the governance arrangements associated with the Council's Property Investment Strategy, including risk management and the criteria for decision-making, where inappropriate decisions and an inability to manage risk in this area could result in detrimental financial implications for the Council.
Capital	A review of capital programme management and monitoring, including in relation to overall governance of the programme and individual projects, where there are risks associated with lack of robust monitoring and control of projects at a corporate and local level, ineffectual budgetary control, insufficient and inadequate management information, and slippage (and the associated costs of unnecessary borrowing).
Anti-Fraud and Corruption	To cover the investigation of fraud and irregularities as well as proactive work including the National Fraud Initiative (NFI) data matching exercise.
Cultural Compliance Reviews	As part of a number of audit reviews and investigations, we have identified instances of certain gaps in management control, including travel claim approval, return to work/attendance management, leaver processing (and subsequent overpayments), and SAP workflow approval etc. This review will therefore aim to provide assurance over compliance with these basic management controls within teams across the organisation, using analytical review to inform audit testing.

INTERNAL AUDIT PLAN 2018-19



Review Name	Outline Objective
Buzz Active	Buzz Active provides outdoor activities to the people of East Sussex generating gross income of £300,000 in 2016/17. Risks relating to an establishment of this nature include inappropriate expenditure, poor budget management, failure to identify and collect all income due and the inability to safeguard assets. We will therefore seek to provide assurance that these areas are appropriately managed and controlled.

INTERNAL AUDIT PLAN 2018-19



Service Management and Delivery

Review Name	Outline Objective
Annual Report and Opinion, and Annual Governance Statement	Creation of Annual Report and Opinion / Annual Governance Statement.
Action Tracking	Ongoing action tracking and reporting of agreed, high risk actions.
Audit Committee and other Member Support	Ongoing liaison with Members on internal audit matters and attending Audit Committee meetings and associated pre-meetings.
Audit and Fraud Reporting	Production of periodic reports to management and Audit Committee covering results of all audit and anti-fraud activity.
Audit and Fraud Management	Overall management of all audit and counter fraud activity, including work allocation, work scheduling and Orbis Audit Manager meetings.
Client Support and Advice	Ad hoc advice, guidance and support on risk, internal control and governance matters provided to clients and services throughout the year.
Orbis IA Developments	Audit and corporate fraud service developments, including quality improvement and ensuring compliance with Public Sector Internal Audit Standards.
Organisational Management Support	Attendance and ongoing support to organisational management meetings, e.g. Financial Management Team (FMT), Statutory Officers Group (SOG).
Client Service Liaison	Liaison with clients and departmental management teams throughout the year.
External Liaison	Liaison with external auditors and other external bodies, including attendance at regional and national audit groups and counter fraud hubs.
Strategy and Annual Audit Planning	Development and production of the Internal Audit Strategy and Annual Audit Plan, including consultation with management and Members.
System Development and Administration	Development and administration of Audit and Fraud Management systems.