

# Blackburn with Darwen Borough Council



## **Audit & Governance Committee Annual Report 2023/24**

1. Background to the Governance Framework
- 1.1. What drives governance policy?

- 1.1.1. The Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. In discharging this overall responsibility, the Council is also responsible for ensuring that there are sound systems of internal control and governance in place which facilitate the effective exercise of the Council's functions, and which include adequate arrangements for the management of risk.
- 1.1.2. Effective corporate governance is a fundamental feature of any successful public sector organisation. Corporate governance initially became a major issue after several high profile failures in the private sector. As a result, there have been several reviews directed at improving governance in that sector.
- 1.1.3. The trend for strengthening governance arrangements spread to the public sector and resulted in the publication of a joint Chartered Institute of Public Finance and Accountancy (CIPFA)/Society of Local Authority Chief Executives and Senior Managers (SOLACE) document, Delivering Good Governance in Local Government – a Framework, in 2007. The Framework was intended to be used as best practice for developing and maintaining a locally adopted code of governance. It was intended to assist authorities in reviewing the effectiveness of their own governance arrangements by reference to best practice and using self-assessment.
- 1.1.4. In 2016 CIPFA/SOLACE published a revised Framework to ensure that local government continues to develop and shape its own approach to governance, taking account of the environment in which it now operates. The new Framework applied to annual governance statements prepared for the financial year 2016/17 onwards. It is based on the International Framework: Good Governance in the Public Sector published by CIPFA and the International Federation of Accountants in 2014 and contains seven core principles. These are set out in 1.1.8 below.
- 1.1.5. The International Framework defines governance as:  
“Governance comprises the arrangements put in place to ensure the intended outcomes for stakeholders are defined and achieved.”
- 1.1.6. It also states that:  
“To deliver good governance in the public sector both governing bodies and individuals working for public sector entities must try to achieve their entities objectives while acting in the public interest at all times. Acting in the public interest implies primary consideration of the benefits for society, which should result in positive outcomes for service users and stakeholders.”
- 1.1.7. Blackburn with Darwen Borough Council operates through a governance framework that brings together an underlying set of legislative requirements, governance principles and corporate policies and management processes.
- 1.1.8. The Council recognises the seven core principles of good governance identified by CIPFA/SOLACE to ensure that the intended outcomes for stakeholders are defined and achieved, while acting in the public interest at all times. These are:
  - A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law;
  - B. Ensuring openness and comprehensive stakeholder engagement;

- C. Defining outcomes in terms of sustainable economic, social, and environmental benefits;
  - D. Determining the interventions necessary to optimise the achievement of the intended outcomes;
  - E. Developing the entity’s capacity, including the capability of its leadership and the individuals within it;
  - F. Managing risks and performance through robust internal control and strong public financial management; and
  - G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability.
- 1.1.9. The Council’s local Code of Corporate Governance was revised during 2016 to ensure that it complied with the latest requirements. It was updated again during 2018/19 as part of the annual review of the Constitution, to provide improved clarity and explanation and was approved by full Council in May 2018.
- 1.1.10. The local Code establishes specific standards operating principles and values for the Council, its members and staff. These build on the Seven Principles of Public Life (the Nolan Principles). The Principles apply to anyone who works as a public officer – holder. This includes all those elected or appointed to public office and all people working in local government. The principles are:
- Selflessness;
  - Integrity;
  - Objectivity;
  - Accountability;
  - Openness;
  - Honesty; and,
  - Leadership.

## **2. Blackburn with Darwen Borough Council Audit & Governance Committee**

### **2.1. Why do we need an Audit Committee?**

2.1.1. Whilst there is currently no statutory requirement to have an audit committee they are widely recognised as a core component of an effective governance framework and therefore reflect good practice. In 2022 CIPFA published a position statement on audit committees in local authorities and police bodies, outlining best practice for membership, governance and core functions. This CIPFA guidance for Audit committee members noted that the audit committee is one of the mechanisms an authority should have in place to identify, escalate and oversee the improvement of any governance weaknesses.

2.1.2. Regardless of a specific legislative or regulatory framework, Section 151 of the Local Government Act 1972 requires local authorities to make arrangements for the proper administration of their financial affairs and appoint a Chief Financial Officer to have responsibility for those affairs. To be truly effective, the Chief Financial Officer requires an effective audit committee to provide support and challenge, as well as an adequate and effective internal audit. Both these elements are now enshrined in the ‘Public

Sector Internal Audit Standards’ and the supporting ‘Local Government Application Note’ published by CIPFA.

- 2.1.3. Therefore, Council’s Audit & Governance Committee has a key role in overseeing and assessing the internal control, risk management and corporate governance arrangements in place and advising on the adequacy and effectiveness of these arrangements. This role is formalised in the Committee’s terms of reference.
- 2.1.4. The Council’s Audit & Governance Committee is properly constituted and is given sufficient authority and resources by the Council. The Committee has the right to obtain all the information it considers necessary and to consult directly with senior managers. In line with best practice from both the public and private sectors, the Audit & Governance Committee can report its observations and concerns directly to the Executive Board.
- 2.1.5. Good corporate governance requires independent and effective assurance about the adequacy of financial management and of management arrangements for achieving the organisation’s objectives. These responsibilities require an independent and challenging approach. Through these mechanisms, Committee Members are able to use their skills and experiences to influence the Council’s governance, internal control processes and risk management arrangements.
- 2.1.6. An effective Committee can bring many benefits to the Council, including:
- increasing public confidence in the objectivity and fairness of financial and other reporting;
  - providing additional assurance through a process of independent and objective scrutiny;
  - raising awareness of the need for internal control and the implementation of audit recommendations; and,
  - reinforcing the importance and independence of internal audit.

## **2.2. What does an audit committee do?**

- 2.2.1. Audit committees are a key component of a corporate governance framework. They increase public confidence in the objectivity and fairness of financial and other reporting. They also provide a high-level focus on assurance and the organisation’s arrangements for governance, managing risk and maintaining an effective control environment.
- 2.2.2. Good practice guidance is contained within the 2022 edition of CIPFA’s publication, ‘Guiding the audit committee: Supplement to the audit committee member guidance.’ The latest edition of the document updates the core functions of an audit committee in relation to governance, risk management, internal control and audit. The introduction of the Public Sector Internal Audit Standards, along with annual governance statements and associated guidance has also been considered in relation to their impact on an audit committee.
- 2.2.3. During 2023/24 the Audit & Governance Committee consisted of six cross party elected Members. In addition, an independent non-voting member was joined the Committee in November 2023.
- 2.2.4. The Committee’s purpose, as set out in its terms of reference, are to:
- provide independent assurance of the adequacy of the risk management framework, overall governance and the associated control

environment and the extent to which these meet the objectives of the Local Code of Corporate Governance;

- provide independent review of the Council's governance, risk management and control frameworks;
- oversee the financial reporting and annual governance processes; and
- oversee internal and external audit, helping to ensure efficient and effective assurance arrangements are in place.

- 2.2.5. The Audit & Governance Committee provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards. It also provides assurance, on behalf of the Council, about the extent to which the objectives of the Local Code of Corporate Governance, as set out in the Constitution, are being met. This purpose is reflected in the Committee's Terms of Reference, which are included at Appendix 1 of this report.
- 2.2.6. The CIPFA guidance includes a greater focus on the factors that support improvement. These include the knowledge and skills that Audit Committee members require and a focus on where the Audit Committee adds value. The publication provides practical support to the Committee in evaluating the existing Committee arrangements and any planned improvements.
- 2.2.7. The guidance includes a self-assessment checklist of good practice to assist both Members and Officers who are involved in the operation of the Committee. The checklist was reviewed and updated by Audit & Assurance on behalf of the Committee during 2023/24. It was presented for consideration at the Committee's meeting in March 2024, along with an evaluation of the effectiveness of the Committee completed by the Head of Audit & Assurance on behalf of the Committee. The results of the assessments against the CIPFA best practise and evaluation of effectiveness are included at Appendix 2 and 3 of this report for reference. The results provide evidence that the Committee is operating effectively, is following CIPFA best practice.
- 2.2.8. The Audit & Governance Committee met four times during the 2023/24 financial year. Timings of the meetings throughout the year are designed to coincide with the governance timetable. The July meeting received various annual assurance reports in respect of the year ended 31 March 2023, including the Head of Audit Annual Audit Opinion and the Risk Management and Treasury Management Annual Reports. The Council's 2022/23 Annual Governance Statement was also received and approved.
- 2.2.9. This meeting also received the External Auditors Audit Findings Report for the year ended 31 March 2021. The report noted that the external audit work on the financial statements was substantially complete, and that the Auditor expected to issue an unmodified audit report.
- 2.2.10. The Committee approved the appointment of Jennifer Eastham, Vice Principal - Finance & Corporate Services of Blackburn College, as a co-opted non-voting Independent Member at its September meeting.
- 2.2.11. The November meeting on received an update from the Strategic Director, Finance & Resources on the completion of the Council's 2021/22 and 2022/23 Financial Statements. The report noted that there were significant delays with the audit and publication of the Council's Statement of Accounts for the two years. This largely stemmed from changes to the statutory deadlines for the

production and audit of the Statement of Accounts, pressures on the resourcing of External Audit and a broadening of the scope of the Code of Audit Practice and was not unique to Blackburn with Darwen Borough Council.

- 2.2.12. The External Auditors Annual Report for 2021/22 and 2022/23 and Audit Findings Report for 2021/22 were received at the March Committee meeting.
- 2.2.13. The Committee's terms of reference and outline work programme (see Appendices 1 and 4), and associated reports it receives, are designed to enable its Members to make a positive contribution to the continual improvement of control and governance processes and arrangements across the Council, as well as performing the roles as identified by the Constitution. Member attendance details are set out in Appendix 4.
- 2.2.14. As well as the assurance provided to the Committee from the key reports received from the Council's External Auditor, the Committee also places reliance on the work carried out by Audit & Assurance in delivering the annual internal audit plan. Assurance is gained throughout the year from considering the progress reports received at each meeting. These provide the Committee with an overview of the activity carried out by internal audit during the period, including counter fraud activity, and an overview of all audit reports finalised. Emphasis has been on limited or no assurance reports and related control implications. Where these opinions are in respect of key or fundamental systems the Committee will invite senior officers to update the members on progress of implementing recommendations from these reviews to provide further assurance to the Committee regarding the implementation of agreed actions. There were no 'limited' or 'no' assurance opinions provided on fundamental finance or other key systems during the year.
- 2.2.15. The Committee also receives a full year overview of internal audit work when the Internal Audit Annual Opinion Report is presented, alongside the Annual Counter Fraud Report. The former report provides the Head of Audit's annual opinion on the Council's overall position in relation to the adequacy and effectiveness of risk, governance and internal control systems in place across the Council, based on the work completed by the internal audit team and other sources of assurance, as required by the Public Sector Internal Audit Standards.
- 2.2.16. The details of the Committee's work programme for 2023/24 and associated reports received, (see Appendix 4), demonstrate how the Committee has fulfilled its terms of reference during the year and its commitment to monitoring and helping improve the Council's risk, control and governance environments in the year ahead. The appendix also includes a summary of the planned and actual internal audits completed during the year, together with the assurance ratings for each completed review. This sets out details of the pattern of overall assurance provided across the agreed 2023/24 internal audit programme.
- 2.2.17. In addition to these meetings, induction sessions were held for new Committee members to explain the purpose of the Committee and their role and responsibilities during the year. The members were also provided with links to a CIPFA webinar on internal audit for audit committee members, the CIPFA Counter Fraud Workbook for Councillors and counter fraud training and awareness information.
- 2.2.18. There have also been two finance training sessions for all members to provide them with an overview of Local Government finance concepts, the

Medium Term Financial Plan and the Finance settlement in advance of the February Finance Council meeting where the 2023/24 Council Revenue Budget, Financial Strategy and Capital programme were presented for approval.

## **2.3. How do officers support the Committee?**

- 2.3.1. During the year the Audit & Governance Committee has been supported by:
- The Chief Executive, as Head of the Paid Service, with overall responsibility for the Council's management and executive arrangements;
  - The Strategic Director, Finance & Resources, as Section 151 Officer, who is responsible under the law for ensuring the proper administration of the Council's financial affairs; and
  - The Deputy Director, Legal and Governance, as the Council's Monitoring Officer, who is required by law to ensure that the Council acts within its legal powers at all times.
- 2.3.2. The Strategic Director, Finance & Resources takes the lead on financial, audit, risk management and internal control matters. The Deputy Director, Legal and Governance, leads on constitutional and legal issues. The Head of Audit & Assurance also has a key role to play in supporting the Committee because of the importance of the Internal Audit Service to governance. These Officers are responsible for making the Committee aware of any relevant changes in regulations, guidance, and codes of practice.
- 2.3.3. The Committee is also supported by External Audit colleagues, who attend each meeting to update members on the progress and results of their work, as well as providing regular sector updates for consideration. These highlight key findings and messages from national reports and studies and include questions for consideration by the Committee.
- 2.3.4. During the year the Committee continued its cycle of corporate risk reviews. Corporate risk owners and/or key contacts for the risk areas have provided briefings to the Committee on a selection of risk register entries. This has included details regarding the background to the risk identified, the risk assessment process and control arrangements in place to manage or mitigate the relevant risk should it occur. This review and challenge process has improved the Committee's oversight and understanding of the likelihood and potential impact of the corporate risks identified by the Council and on the achievement of related corporate priorities.

## **2.4. Effectiveness of the Audit & Governance Committee**

- 2.4.1. The Committee considers that it has been effective in fulfilling its terms of reference during 2023/24. The details provided in this report and the reports presented and considered by its members during 2023/24 demonstrate that the members have given adequate consideration to all the core areas identified to enable the Committee to fulfil its role and responsibilities.
- 2.4.2. The Committee's terms of reference set out a range of activities that provide appropriate assurance to the Council in terms of how it manages risk and ensures adequate and effective control and governance arrangements exist and operate effectively to secure the efficiency and effective use of its resources. Training opportunities have been made available to members

during the year to ensure that they are able to fulfil their role as members of the Committee effectively.

- 2.4.3. The Committee has been active during the year in carrying out its duties in monitoring internal and external reports to ensure that it is satisfied with the effectiveness of controls and the governance and risk management arrangements in place, in accordance with its role and functions set out in its terms of reference in Appendix 1.
- 2.4.4. Based on the reports and information presented to the Audit & Governance Committee for consideration during the 2023/24 it is the members view that the Council has sound financial controls, risk management and governance arrangements in place.
- 2.4.5. The Committee also has the opportunity to invite those senior officers and managers to account for services or functions where they consider there have been significant financial, internal control or governance weaknesses identified. No significant areas of concern were identified during 2023/24 where this was required. The members continue to challenge any impairment in stewardship and control of public funds and assets, seeking assurance that prompt and proportionate management actions have been taken. This includes review of the follow-up work carried out as part of the Internal Audit Plan.
- 2.4.6. This provides the Council with assurance that effective internal control arrangements were in place during the last year and that appropriate action has been taken to address any concerns raised as a result of any of the inspection and assurance processes in place. This is evidenced by the details provided in Appendix 4 through the various reports received and considered by the Committee at its meetings during the year to support its work programme and how each of these enable the Committee to fulfil its terms of reference.
- 2.4.7. The External Auditor's Audit Findings Report for the year ended 31 March 2022 and their Annual Report for 2021/22 and 2022/23, considered by the Committee at its meeting in March 2024, included an opinion on value for money (VfM). The External Auditor was required to carry out sufficient work to be satisfied on whether the Council had put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources during the years ending March 2022 and March 2023 and to provide a conclusion on this. Under the National Audit Office 2020 Code of Audit Practice, auditors are now required to report in more detail on the Council's overall arrangements, as well as any significant weaknesses identified. The auditors were required to report on the arrangements under the following specified criteria:
- improving economy, efficiency and effectiveness;
  - financial sustainability; and
  - governance.
- 2.4.8. The External Auditor identified a significant weakness in the arrangements in place in the Governance area. This related to difficulties encountered as part of the audit of the Council's financial statements with regards to land and building valuations. The external auditor concluded that the Council did not have satisfactory arrangements in place to prepare timely financial statements that were free from material error in 2021/22 and 2022/23. A key recommendation was made regarding this area. To improve the procedures



in place to ensure compliance with the requirements of the CIPFA/Local Authority (Scotland) Accounts Advisory Committee Code of Practice on Local Authority Accounting.

2.4.9. In addition, a number of improvement recommendations were made in respect of financial sustainability, governance and improving economy, efficiency and effectiveness. Full details were provided in the report. These related to the following areas:

- Ensuring budget efficiencies set are realistic and achievable;
- Developing the corporate risk register to include alignment with strategic objectives;
- Reminder processes for declarations of personal interest and gifts and hospitality, with clear ownership within departments to maintain registers;
- Developing the format of the Corporate Performance report to provide an indicator/measure of assurance regarding the quality of the data underpinning the performance measure;
- Reviewing and updating the Data Quality Policy for continued relevance; and
- Continued close monitoring of the use of waivers.

2.4.10. The External Auditors noted the statutory powers that they have under the Local Audit and Accountability Act 2014. They did not make any statutory recommendations, nor did they have to discharge any other wider powers under the Act for 2021/22 or 2022/23.

**AUDIT & GOVERNANCE COMMITTEE TERMS OF REFERENCE**Statement of Purpose:

Our Audit and Governance Committee is a key component of Blackburn with Darwen Borough Council's corporate governance. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

The purpose of the Audit and Governance Committee is to:

- provide independent assurance to the Council of the adequacy of the risk management framework and the internal control environment and the extent to which these meet the objectives of the Local Code of Corporate Governance;
- provide independent review of the Council's governance, risk management and control frameworks;
- oversee the financial reporting and annual governance processes; and
- oversee internal and external audit, helping to ensure efficient and effective assurance arrangements are in place.

Governance, Risk and Control:

The Audit and Governance Committee will:

1. Review the Council's corporate governance arrangements against the good governance framework including the ethical framework and consider the local code of governance.
2. Review the Annual Governance Statement prior to approval and consider whether it properly reflects the risk environment and supporting assurances, taking into account internal audit's opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and controls.
3. Consider the Council's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.
4. Consider the framework of assurance (including the Management Accountabilities Framework) and ensure that it adequately addresses the risks and priorities of the Council.
5. Monitor the effective development and operation of risk management in the Council.
6. Monitor progress in addressing risk-related issues reported to the Committee.
7. Consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
8. Review the assessment of fraud risks and potential harm to the Council from fraud and corruption.
9. Monitor the Counter Fraud strategy, actions and resources.
10. To review the Governance and Assurance arrangements for significant partnership or collaborations.

Internal Audit

The Audit and Governance Committee will:

1. Approve the internal audit charter.
2. Approve the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources.
3. Approve significant interim changes to the risk-based internal audit plan and resource requirements.
4. Make appropriate enquiries of both management and the Head of Audit & Assurance to determine if there are any inappropriate scope or resource limitations.

5. Consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing, of the Head of Audit and Assurance, and to approve and periodically review safeguards to limit such impairments.
6. Consider reports from the Head of Audit & Assurance on internal audit's performance during the year. These will include:
  - a) Updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work.
  - b) Regular reports on the results of the Quality Assurance and Improvement Programme.
  - c) Reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards and Local Government Application Note, considering whether the non-conformance is significant enough that it must be included in the Annual Governance Statement.
7. Consider the Head of Audit & Assurance's annual report, including:
  - a) The statement of the level of conformance with the Public Sector Internal Audit Standards and Local Government Application Note and the results of the Quality Assurance and Improvement Programme that supports the statement – these will indicate the reliability of the conclusions of internal audit.
  - b) The opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control together with the summary of the work supporting the opinion and the implications of any significant matters identified – these will assist the Committee in reviewing the Annual Governance Statement.
8. Consider an annual risk management report.
9. Consider summaries of specific internal audit reports as requested.
10. Receive reports outlining the action taken where the Head of Audit & Assurance has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions.
11. Contribute to the Quality Assurance and Improvement Programme and in particular, to the external quality assessment of internal audit that takes place at least once every five years.
12. Consider a report on the effectiveness of internal audit to support the Annual Governance Statement, where required to do so by the Accounts and Audit Regulations.
13. To provide free and unfettered access to the Chair of the Audit and Governance Committee for the Head of Audit and Assurance, including the opportunity for a private meeting with the Committee.

#### External Audit

The Audit and Governance Committee will:

1. Support the independence of external audit through consideration of the external auditor's annual assessment of its independence and review of any issues raised by Public Sector Audit Appointments.
2. Consider the external auditor's annual letter, relevant reports, and the report to those charged with governance prior to publication of the annual accounts.
3. Consider specific reports as agreed with the external auditor.
4. Comment on the scope and depth of external audit work and to ensure it is effective and gives value for money.
5. Commission work from internal and external audit.
6. Advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.

#### Financial Reporting

The Audit and Governance Committee will:

1. Review the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the council.
2. Consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

### Treasury Management

The Audit and Governance Committee will:

1. Monitor the Council's treasury management arrangements in accordance with the CIPFA Treasury Management Code of Practice.
2. Ensure effective scrutiny of the treasury management strategy and policies.
3. Review the treasury management risk profile and adequacy of risk management processes.
4. Consider reports on treasury management activity during the year.

### Accountability Arrangements

The Audit and Governance Committee will:

1. Report to those charged with governance on the Committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks; financial reporting arrangements, and internal and external audit functions.
2. Report to full council on an annual basis outlining the Committee's performance in relation to the terms of reference and the effectiveness of the Committee in meeting its purpose.
3. Publish an annual report on the work of the Committee.

### Authority

The Committee is authorised by the Council to investigate any activity within its terms of reference. It is authorised to seek any information it requires from any employee, including those of partner organisations, and all employees are directed to co-operate with any request made by the Committee.

### Frequency of Meetings

The Committee will normally meet five times each year to fulfil its requirements.

### Programme

In order to meet its principal responsibilities during the year, the Committee will consider the reports and /activities outlined in the Annual Audit Plan.

The programme itself will develop over time as new statutory responsibilities are introduced and the timetable may vary.

### Membership

The Committee will consist of 6 Members appointed by Full Council and 2 Independent (non-voting) Members appointed by the Committee. In addition, the Executive Member for Finance & Governance will also attend each Committee meeting.

The Leader of the Council and all Executive Members are precluded from being voting members of the Committee.

The Independent (non-voting) Members shall be subject to re-appointment by the Committee every 2 years.

A quorum shall be 3 Members (excluding the Independent (non-voting) Members).

New Committee members will be required to undertake appropriate induction training to enable them to adequately perform their duties as and when necessary.

#### Attendance

Committee members are expected to make every effort to attend all meetings, where this is not possible a substitute should be nominated.

To achieve these objectives the Committee will depend principally on the attendance of the Chief Executive, Chief Finance Officer, the Deputy Director, Legal & Governance and the Head of Audit & Assurance or their nominated representatives, as appropriate. The Council's external auditors, external advisors, Directors may be requested to attend as and when appropriate.

#### Reporting

The Annual Audit and Governance Committee Report will be formally reported to Full Council.

Further reports will be made in those cases where the Committee considers matters must be formally brought to the attention of Full Council.

**Audit & Governance Committee Self-Assessment against CIPFA Position Statement in Local Authorities and Police 2022 Good Practice Checklist**

REF	CIPFA RECOMMENDED AUDIT COMMITTEE GOOD PRACTICE AND PRINCIPLES	YES	PARTIAL	NO	ACTION REQUIRED
<b><i>Independent and effective model</i></b> <i>The Audit Committee should:</i>					
1	Be directly accountable to full council.	√			
2	Be independent of both the executive and the scrutiny functions.	√			
3	Have rights of access to and constructive engagement with other committees/functions, for example scrutiny and service committees, corporate risk management boards and other strategic groups.	√			
4	Have rights to request reports and seek assurances from relevant officers.	√			
5	Be of an appropriate size to operate as a cadre of experienced, trained committee members.	√			
6	Include at least two co-opted independent members to provide appropriate technical expertise.		√		The Committees membership includes 2 independent (non-voting) members appointed by the Committee along with the 6 members appoint by Full Council. One independent member was appointed in 2023. Enquiries are on-going to identify an appropriately experienced person to fill the other vacancy.
<b><i>Core functions</i></b> <i>Specific responsibilities include:</i>					
7	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?  <ul style="list-style-type: none"> <li>• Maintenance of governance, risk and control arrangements.</li> <li>• Financial and governance reporting,</li> <li>• Establishing appropriate and effective arrangements for audit and assurance.</li> </ul>	√			

REF	CIPFA RECOMMENDED AUDIT COMMITTEE GOOD PRACTICE AND PRINCIPLES	YES	PARTIAL	NO	ACTION REQUIRED
<b><i>Audit committee membership</i></b>					
8	Members are trained to fulfil their role so that they are objective, have an inquiring and independent approach, and are knowledgeable.	√			
9	The membership promotes good governance principles, identifying ways that better governance arrangement can help achieve the organisation's objectives.	√			
10	The chair is strong, independently minded, and displays a depth of knowledge, skills, and interest.	√			
11	The members demonstrate a willingness to operate in an apolitical manner.	√			
12	Members have unbiased attitudes – treating auditors, the executive and management fairly.	√			
13	The members are able to challenge the executive and senior managers when required.	√			
<b><i>Engagement and outputs</i></b>					
<i>To discharge its responsibilities effectively, the committee should:</i>					
14	Meet regularly, at least four times a year, and have a clear policy on those items to be considered in private and those to be considered in public.	√			
15	Be able to meet privately and separately with the external auditor and with the head of internal audit	√			
16	Include, as regular attendees, the chief finance officer(s), the chief executive, the head of internal audit and the appointed external auditor.	√			
17	Have the right to call on any other officers of the authority as required.	√			
18	Support transparency, reporting regularly on its work to those charged with governance.		√		The Committee minutes are included as appendices to the Annual Report, which is presented to Full Council. Consider presenting these to full Council more regularly.

REF	CIPFA RECOMMENDED AUDIT COMMITTEE GOOD PRACTICE AND PRINCIPLES	YES	PARTIAL	NO	ACTION REQUIRED
19	Report annually on how the committee has complied with the position statement, discharged its responsibilities, and include an assessment of its performance. The report should be available to the public.	√			



**CIPFA'S AUDIT COMMITTEES' PRACTICAL GUIDANCE FOR LOCAL AUTHORITIES (2018 EDITION)****Evaluating the Effectiveness of the Audit Committee****Assessment key**

5	Clear evidence is available from a number of sources that the committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable.
4	Clear evidence from some sources that the committee is actively and effectively supporting improvement across some aspects of this area.
3	The committee has had mixed experience in supporting improvement in this area. There is some evidence that demonstrates their impact but there are also significant gaps.
2	There is some evidence that the committee has supported improvements, but the impact of this support is limited.
1	No evidence can be found that the audit committee has supported improvements in this

**Blackburn with Darwen Borough Council Audit Committee Effectiveness Assessment 2023/24**

<b>Areas where the audit committee can add value by supporting improvement</b>	<b>Examples of how the audit committee can add value and provide evidence of effectiveness</b>	<b>Self-evaluation, examples, areas of strength and weakness</b>	<b>Overall assessment: 5 – 1 See key above</b>
Promoting the principles of good governance and their application to decision making.	<p>Supporting the development of a local code of corporate governance.</p> <p>Providing robust review of the Annual Governance Statement (AGS) and the assurances underpinning it.</p> <p>Working with key members to improve their understanding of the AGS and their contribution to it.</p> <p>Supporting reviews/audits of governance arrangements.</p> <p>Participating in self-assessments of governance arrangements.</p> <p>Working with partner audit committees to review governance arrangements in partnerships.</p>	<p>The Committee reviews the draft AGS prior to approving it and monitors progress of actions agreed by responsible officers to address the significant issues identified in the previous year's AGS. It also receives regular internal audit and risk management progress reports during the year. The Committee considers the Risk Management Annual Report and the annual opinions from Internal Audit (IA) and External Audit, which support the AGS.</p> <p>The Committee approves the IA annual audit plan, which classifies audit reviews by assurance area to ensure adequate coverage of the Council's risk, governance and control frameworks. It receives a summary of key findings and opinions from individual IA reviews supporting the overall opinion.</p> <p>The Committee's terms of reference includes the review of the governance and assurance arrangements for</p>	<b>4</b>

Areas where the audit committee can add value by supporting improvement	Examples of how the audit committee can add value and provide evidence of effectiveness	Self-evaluation, examples, areas of strength and weakness	Overall assessment: 5 – 1 See key above
		<p>significant partnerships or collaborations. The internal audit plan includes periodic reviews of key partnership arrangements.</p> <p>The Committee also receives an annual report on the Council's Significant Partnerships Register.</p>	
Contributing to the development of an effective control environment.	<p>Actively monitoring the implementation of recommendations from auditors.</p> <p>Encouraging ownership of the internal control framework by appropriate managers.</p> <p>Raising significant concerns over controls with appropriate senior managers.</p>	<p>Regular IA Progress Reports are presented to the Committee. These include the results of the follow-up of internal audit recommendations, performance indicators relating to the percentage of recommendations implemented and commentary re outstanding 'must' level recommendations.</p> <p>Senior officers attend the Committee meetings on request to update on the progress of actions from key reports as and provide explanations and updates on progress to address significant audit concerns.</p> <p>The Committee reviews the summary of Management Accountability Framework (MAF) red priority areas of concern which have been identified by Directors.</p> <p>The Committee is also authorised by the Council to investigate any activity within its terms of reference and to seek any information it requires from any employee, including those of partner organisations, and all employees are directed to co-operate with any request made by the Committee.</p>	<b>5</b>
Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks.	<p>Reviewing risk management arrangements and their effectiveness, e.g. risk management benchmarking.</p> <p>Monitoring improvements.</p> <p>Holding risk owners to account for major/strategic risks.</p>	<p>The Committee receives the annual risk management report, which includes key events and achievements for the previous year and key developments for the next 12 months.</p> <p>The corporate risk register summary identifies risk owners at Director/senior officer level and tracks changes to residual risk scores. Regular reports are presented to Committee setting out the summary corporate risk register and risk management support activity that has taken place during the year. This includes the details of the risk management support provided by Zurich Municipal.</p>	<b>5</b>

Areas where the audit committee can add value by supporting improvement	Examples of how the audit committee can add value and provide evidence of effectiveness	Self-evaluation, examples, areas of strength and weakness	Overall assessment: 5 – 1 See key above
		The Committee identifies a corporate risk at three meetings a year to carry out a 'deep dive' review with the relevant risk owner or key contact as part of its work programme during the year.	
Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.	<p>Specifying its assurance needs, identifying gaps or overlaps in assurance.</p> <p>Seeking to streamline assurance gathering and reporting.</p> <p>Reviewing the effectiveness of assurance providers, e.g. internal audit, risk management, external audit.</p>	There is regular reporting of planned and actual coverage by Internal and External Audit. The Committee challenges opportunities for reliance on IA work by External Auditors and receives Internal and External Audit and Risk Management progress reports. The IA report includes audits in progress and an in-year review of resources and achievement of plan.	4
Supporting the quality of the internal audit activity, particularly by underpinning its organisational independence.	<p>Reviewing the internal audit charter and functional reporting arrangements.</p> <p>Assessing the effectiveness of internal audit arrangements providing constructive challenge and supporting improvements.</p> <p>Actively supporting the quality assurance and improvement.</p>	<p>The Head of Audit &amp; Assurance has right of access to, and regular briefings for, the Chair of the Audit &amp; Governance Committee.</p> <p>The Committee receives and approves the IA Charter and annual strategic statement, including details of reporting and monitoring arrangements, supporting the IA annual plan.</p> <p>The External Auditors Audit Findings Report includes commentary on Internal Audit as part of their assessment of financial control arrangements.</p> <p>The Committee reviews the Internal Audit Quality Assurance Improvement Plan. The annual Head of Audit Opinion Report includes an assessment of IA performance and quality assurance. The Committee approved a Peer review approach for the external assessment of IA compliance with Public Service Internal Audit Standards (PSIAS) which was carried out during 2021. The overall judgement confirmed that the IA team conformed with the requirements of the PSIAS across all areas of focus.</p>	5

Areas where the audit committee can add value by supporting improvement	Examples of how the audit committee can add value and provide evidence of effectiveness	Self-evaluation, examples, areas of strength and weakness	Overall assessment: 5 – 1 See key above
Aiding the achievement of the authority's goals and objectives through helping to ensure appropriate governance, risk, control and assurance arrangements.	<p>Reviewing how the governance arrangements support the achievement of sustainable outcomes.</p> <p>Reviewing major projects and programmes to ensure that governance and assurance arrangements are in place.</p> <p>Reviewing the effectiveness of performance management arrangements.</p>	<p>Work on these areas is included in Internal and External Audit plans on a risk assessed basis. IA reviews are classified under one of the three headings in the plan and the annual report. Plans include reviews of key capital and revenue projects. Additional ad hoc work may be carried out during the year on request from Directors.</p> <p>Internal audit progress reports include a summary of MAF red priority areas of concern.</p> <p>Performance management is not specifically identified in the Committee Terms of Reference. There are other processes in place within the Council's governance structure, which provide scrutiny and challenge for this area, as part of the Corporate Plan Scorecard monitoring arrangements, to hold Chief Officers and managers to account on a regular basis, such as the Corporate Assurance Board and PAM reporting processes as well as Members through PDS, SPT and Executive Board reporting.</p> <p>Internal audit considers performance arrangements as part of any relevant audit and would report on them as part of our progress reporting arrangements.</p> <p>The IA plan also considers specific Key Performance Indicator audits as part of the annual audit planning process.</p>	4
Supporting the development of robust arrangements for ensuring value for money.	<p>Ensuring that assurance on value for money arrangements is included in the assurances received by the audit committee.</p> <p>Considering how performance in value for money is evaluated as part of the AGS.</p>	<p>Standing Financial Instruction 3 – Procurement and payment for Goods &amp; Services, and Corporate Contract &amp; Procurement Procedure Rules are in place as part of the control framework to ensure that value for money is considered in procurement activity. Regular Creditors and Contracts audits consider on compliance with these requirements.</p> <p>The Committee receives the External Auditor's Audit Findings Report. This includes a section on value for money and an overall conclusion on the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources.</p>	4

Areas where the audit committee can add value by supporting improvement	Examples of how the audit committee can add value and provide evidence of effectiveness	Self-evaluation, examples, areas of strength and weakness	Overall assessment: 5 – 1 See key above
<p>Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks.</p>	<p>Reviewing arrangements against the standards set out in Code of Practice on managing the Risk of Fraud (CIPFA 2014).</p> <p>Reviewing fraud risks and the effectiveness of the organisation’s strategy to address those risks.</p> <p>Assessing the effectiveness of ethical governance arrangements for both staff and members.</p>	<p>A Counter Fraud Policy and Strategy is in place supported by the Counter Fraud Policy Framework which includes a Fraud Response Plan, Whistleblowing Policy, Anti Money Laundering Policy and Members and Employees’ Codes of Conduct.</p> <p>The Internal Audit progress reports include oversight of counter fraud activity and results.</p> <p>The Committee consider and approve the annual fraud risk assessment as part of the External Auditor’s enquiries of those charged with governance.</p> <p>The Committee receives the Counter Fraud Annual Report as part of the suite of annual reports which the members consider prior to approval of the Annual Governance Statement.</p>	<p><b>5</b></p>
<p>Promoting effective public reporting to the authority’s stakeholders and local community and measures to improve transparency and accountability.</p>	<p>Improving how the authority discharges its responsibilities for public reporting; for example, better targeting at the audience, plain English.</p> <p>Reviewing whether decision making through partnership organisations remains transparent and publicly accessible and encouraging greater transparency.</p> <p>Publishing an annual report from the committee.</p>	<p>Audit &amp; Governance Committee meetings are held in public with minimal Part 2 items. Agendas and reports are published on the Council internet website.</p> <p>An Annual Audit Committee report is prepared and considered by full Council, along with minutes of the meetings.</p> <p>Council Committee agendas, reports and minutes are also available on the internet via the Council website along with Executive Members’ and Officer decisions.</p>	<p><b>4</b></p>

### 2023/24 Member Attendance and Committee Work Programme

Four meetings were held during the financial year. The following Member attendance was recorded:

Councillor/Date	11 July 2023	19 September 2023	28 November 2023	18 March 2024
Dave Harling - Chair	✓	✓	✓	✓
Salim Sidat	A	✓	N/A	A
Neil Slater	✓	✓	✓	✓
Jon Baldwin	✓	A	✓	N/A
Suleman Khonat	✓	✓	N/A	N/A
Elaine Whittingham	✓	A	✓	✓
Jennifer Eastham (Independent Member appointed on 19 September 2023)	N/A	N/A	✓	A
Matthew Jackson	N/A	N/A	N/A	✓
Matt Gibson	N/A	N/A	N/A	✓

✓ = attended meeting    A = sent apologies

A/S = Apologies received; substitute attended

N/A = Not a Committee Member at the time of the meeting.

<b>Audit &amp; Governance Committee Work Programme 2023/24</b>					
<b>Programme Activity:</b>	<b>Terms Of Ref. Number</b>	<b>July</b>	<b>September</b>	<b>November</b>	<b>March</b>
<b>Audit &amp; Governance Committee Work Programme 2023/24</b>					
<b>Governance, Risk and Control</b>					
Annual Statement (AGS)	1,2,4	✓			✓
AGS Progress Report	1,2,4,6			✓	
Annual Internal Audit Opinion Report	1,2,4,7	✓			
Risk Management Annual Report	4,5,6,7	✓			
Annual Counter Fraud Report	7,8,9	✓			

<b>PROGRAMME ACTIVITY:</b>	<b>Terms Of Ref. Number</b>	<b>July</b>	<b>September</b>	<b>November</b>	<b>March</b>
External Audit Annual Report incl VFM Arrangements	3				√
MAF Update	1,4,5,6	√		√	
Risk Management Update	4,5,6		√	√	√
IA Progress & Outcomes Report	1,4,5,6,7,8	√	√	√	√
Health & Safety Annual Report	4,5,6	√			
Significant Partnerships Register	10				√
Use of Waivers	3,6	√			√
Response to External Audit Request for Information					√
<b>Internal Audit</b>					
Annual Plan, Internal Audit Strategy, Strategic 3-year Plan & Internal Audit Charter	1,2,3,4				√
IA Progress & Outcomes Report	3,4,5,6,7,9,10,11,12	√	√	√	√
Annual Internal Audit Opinion Report	4,6,7,9,10,11,12	√			
Risk Management Annual Report	8	√			
<b>External Audit</b>					
External Audit Annual Report incl VFM Arrangements	3				√
Progress Report	2,3,5,6		√	√	
External Audit Findings Report incl Vfm Arrangements	2,3,4,5	√			
<b>Financial Reporting</b>					
Statement of Accounts	1	√		√	√
Application of Accounting Policies	1	√			√
Closure of Accounts – Going Concern Status	1	√			
External Audit Findings Report	1,2			√	
External Audit - Auditors Annual Audit Report	1,2				√
<b>Treasury Management</b>					
Strategy Report and mid-Year Review	1,2,4			√	
Progress Report	1,2,3,4	√	√	√	√
Annual Report	1,2,3,4	√			
<b>Accountability Arrangements</b>					
Committee Annual Report	1,2,3	√			
Approval of Appointment of an Independent Member			√		
Committee Effectiveness Self-Assessment	2,3				√

## 2023/24 Internal Audit Plan Planned vs Actual Days and Overall Assurance Opinions

Audit Assignment	CLASSIFICATION	Priority	23/24 Plan Days	Actual Days	Assurance Opinion	
					Control	Compliance
Client Case Management Systems Including Access Controls	Control	2	10.00	0.00		
CCTV (WIP 23/24)	Control	2	10.00	27.00		
Contracts & Commissioning - Adults (WIP 23/24)	Control	2	14.00	20.00		
Disabled Facilities Grant	Control	2	10.00	10.00	Substantial	Substantial
Protocol ICS System	Control	2	10.00	0.00		
Quality Assurance Arrangements	Control	2	10.00	0.00		
Adoptions	Control	2	10.00	0.00		
Commissioning Panel Arrangements - Identification & Collection of Health Contributions	Control	2	10.00	0.00		
Demand for Specialist Placements	Control	2	10.00	0.00		
<b>Audit of School Financial Systems:</b>	Control	3	32.00	21.00		
Lammack Primary School	Control	3	6.00	12.00	Adequate	Adequate
Intack Primary School	Control	3	6.00	12.00	Limited	Limited
Audley Junior School	Control	3	6.00	11.00	Adequate	Adequate
St Mary's & St Joseph's RC Primary School	Control	3	6.00	10.00	Substantial	Substantial
St Stephen's CE Primary School (WIP 23/24)	Control	3	6.00	10.00		
St Anne's RC Primary School (Deferred to 24/25)	Control	3	6.00	0.00		
St Paul's RC Primary School (Deferred to 24/25)	Control	3	6.00	0.00		
Brookhouse Primary School (Deferred to 24/25)	Control	3	6.00	1.00		
S106 Arrangements	Control	2	10.00	19.00	Substantial	Substantial
Building Control	Control	3	10.00	0.00		
Asset Management System - Corporate and Commercial Portfolio	Control	2	10.00	0.00		
Landlord/ Tenants Responsibilities	Control	2	10.00	0.00		
Local Transport Capital Funding/LTP Grant Certification Requirement	Control	1	5.00	5.00	N/A	N/A
Bus Subsidy Grant	Control	1	5.00	5.00	N/A	N/A
Selective Licensing	Control	3	10.00	0.00		
Contract Management of Retention Bonds	Control	2	15.00	0.00		
Museum Collection Management Arrangements	Control	3	10.00	1.00		
Waste Services	Control	2	10.00	0.00		
Highways Disposal of Surplus/ Waste Material (Additional to Plan) (WIP 23/24)	Control	1	0.00	4.00		
Payroll - Core System (WIP 23/24)	Control	1	15.00	21.00		
Service to Schools	Control	2	10.00	13.00	Adequate	Adequate
Mileage & Expenses	Control	3	15.00	25.00	Adequate	Limited
Overtime/ Additional Hours	Control	2	15.00	0.00		
Equality Act	Control	2	10.00	20.00	Adequate	Adequate
Elections	Control	3	10.00	0.00		
Main Accounting System - Including Account Reconciliations (WIP 23/24)	Control	1	6.00	3.00		
Reconciliations Quarter 1	Control	1	2.00	3.00	N/A	N/A
Reconciliations Quarter 2	Control	1	2.00	3.00	N/A	N/A
Reconciliations Quarter 3 (WIP 23/24)	Control	1	2.00	3.00		
Reconciliations Quarter 4 22/23	Control	1	2.00	3.00	N/A	N/A
Council Tax (WIP 23/24)	Control	2	15.00	10.00		
Creditors	Control	2	10.00	17.00	Adequate	Adequate
Procurement/ Contract Management (WIP 23/24)	Control	2	15.00	5.00		
Sundry Debtors/ Income Collection	Control	2	10.00	23.00	Adequate	Limited
NNDR	Control	2	15.00	1.00		
Housing Benefits	Control	2	15.00	5.00		
Capital Programme/ Budget - Monitoring and Reporting	Control	2	10.00	0.00		
Treasury/ Cash Flow Management/ Major Loss incurred regarding investment and/or borrowing	Control	3	10.00	0.00		
Civica Asset Management Module	Control	3	10.00	0.00		
Use of Consultants	Control	2	15.00	0.00		
Implementation of MIAA Audit Findings	Control	2	10.00	0.00		
VAT (Additional to Plan)	Control	2	0.00	6.00	Limited	Limited
VAT Follow Up (Additional to Plan)	Control	2	0.00	2.00	Adequate	Adequate
Grant Certification (Additional to Plan):	Control	1	0.00	13.00		
Bus Recovery Grant (BRG) (Additional to Plan)	Control	1	5.00	4.00	Limited	Limited
Changing Places Fund (Additional to Plan)	Control	1	5.00	4.00	N/A	N/A
Family Hub Grant Funding (Additional to Plan)	Control	1	0.00	2.00	N/A	N/A
Multiplier Grant (Additional to Plan)	Control	1	5.00	8.00	Substantial	Substantial
LTA Bus Recovery Grants 2023 (Additional to Plan)	Control	1	0.00	8.00	Limited	Limited
Weekly Waste Food Collection Grant (Additional to Plan)	Control	1	0.00	3.00	N/A	N/A
New Supplier Set-up and Changes	Control	1	0.00	13.00	Limited	Limited
P-Cards (Additional to Plan) (WIP 23/24)	Control	3	0.00	19.00		
Darwen Valley Community Centre (Additional to Plan)	Control	1	0.00	9.00	N/A	N/A
Property Services - Service To Schools (WIP 22/23)	Control	3	6.00	9.00	Substantial	Substantial
Property Services - Use of Design Consultants (WIP 22/23)	Control	3	5.00	9.00	Substantial	Substantial
St Michael and St John CE Primary School (WIP 22/23)	Control	3	1.00	1.00	Adequate	Adequate
St James' CE Primary School (WIP 22/23)	Control	3	1.00	1.00	Limited	Adequate
Performance Indicators / Data Quality (WIP 22/23)	Control	3	2.00	2.00	Limited	Limited
Budgetary Setting and Control (WIP 22/23)	Control	1	1.00	2.00	Substantial	Adequate
Housing Benefits (WIP 22/23)	Control	2	1.00	1.00	Substantial	Substantial
Council Tax (WIP 22/23)	Control	2	5.00	6.00	Substantial	Substantial
Reconciliations Quarter 3 (WIP 22/23)	Control	1	1.00	1.00	N/A	N/A
Payroll - Core System (WIP 22/23)	Control	1	1.00	1.00	Adequate	Adequate
RIPA Processes (WIP 22/23)	Control	2	2.00	1.00	Substantial	Substantial
Contract Monitoring (PH Contracts commissioned via CAPS) (WIP 22/23)	Control	2	4.00	13.00	Adequate	Adequate
<b>Total 2023/24 Control Assignments (48)</b>			<b>528.00</b>	<b>461.00</b>	<b>38 (48)</b>	



Audit Assignment	CLASSIFICATION	Priority	23/24 Days	Actual Days	Assurance Opinion	
					Control	Compliance
Climate Change	Risk	2	10.00	1.00		
Failure to adequately inspect and maintain highways. Deterioration of the highways network in particular road surfaces. (WIP 23/24)	Risk	2	15.00	23.00		
Leisure Centres	Risk	3	15.00	0.00		
Health & Safety	Risk	2	10.00	15.00	Adequate	Adequate
Failure to prevent Data Loss (IG) / Compliance with GDPR	Risk	2	10.00	0.00		
Information Sharing Protocols and arrangements with Police	Risk	2	10.00	1.00		
Cyber Security	Risk	2	10.00	0.00		
Digital Customer Portal	Risk	3	10.00	1.00		
Inspection Readiness (WIP 22/23)	Risk	1	4.00	20.00	Adequate	Limited
Local Authority Improvement Plan (WIP 22/23)	Risk	1	3.00	15.00	N/A	N/A
Poor Standard of Privately run Homes of Multiple Occupancy (WIP 22/23) (WIP 23/24)	Risk	2	2.00	7.00		
<b>Total 2023/24 Risk Assignments (8)</b>			<b>99.00</b>	<b>83.00</b>	<b>3 (7)</b>	
Audit Assignment	CLASSIFICATION	Priority	23/24 Days	Actual Days	Assurance Opinion	
					Control	Compliance
Albion Mill (Additional to Plan)	Governance	2	0.00	21.00	N/A	N/A
Departmental Governance (WIP 23/24)	Governance/Control	2	10.00	15.00		
Internal Public Health Spend/Social Determinants of Health Fund - Governance	Governance	2	10.00	0.00		
Town Fund (Darwen £25m plus BwD and others) and Other Grant Funding Projects	Governance	2	10.00	3.00		
Other Grant Funding	Governance	2	10.00	0.00		
<b>Total 2023/24 Governance Assignments (4)</b>			<b>40.00</b>	<b>39.00</b>	<b>1 (4)</b>	
Audit Assignment	CLASSIFICATION	Priority	23/24 Days	Actual Days	Assurance Opinion	
					Control	Compliance
Value for money audit (WIP 22/23)	Consultancy	A*	1.00	3.00	Substantial	Substantial
Value for money audit	Consultancy	A*	20.00	1.00		
<b>Total 2023/24 Consultancy Assignments (1)</b>			<b>21.00</b>	<b>4.00</b>	<b>1 (1)</b>	
<b>Grand Total</b>			<b>688.00</b>	<b>587.00</b>		
Audit Assignment	CLASSIFICATION	Priority	23/24 Days	Actual Days	Assurance Opinion	
					Control	Compliance
<b>Other Audit Work</b>						
Review of Financial Regulations, SFIs, etc	Governance	2	3.00	1.00		
Follow up work	Governance	1	10.00	18.00		
Audit Committee	Governance	1	10.00	24.00		
Liaison with external audit	Other	1	2.00	1.00		
Audit Committee Annual Report/Evaluation	Governance	1	4.00	2.00		
HolA Annual Report	Governance	1	4.00	3.00		
A & A Client liaison/Queries	Other	2	10.00	9.00		
A & A Client liaison/DMT attendance	Other	2	2.00	0.00		
A & A Client liaison/Project Groups	Other	2	10.00	6.00		
Contingency		2	0.00	0.00		
<b>Total Other (11)</b>			<b>55.00</b>	<b>64.00</b>	<b>0 (11)</b>	
Audit Assignment	CLASSIFICATION	Priority	23/24 Days	Actual Days	Assurance Opinion	
					Control	Compliance
<b>Other Fraud Work</b>						
National Fraud Initiative (NFI)	Control	1	15.00	24.00		
Counter Fraud Annual Plan/Report	Control	1	3.00	2.00		
Proactive Fraud Testing	Governance	2	10.00	0.00		
Reactive investigations	Governance	2	15.00	31.00		
Review/Monitor Fraud Risk Register	Control	2	3.00	1.00		
<b>Total Internal Audit &amp; Counter Fraud</b>			<b>46.00</b>	<b>58.00</b>		
Audit Assignment	CLASSIFICATION	Priority	23/24 Days	Actual Days	Assurance Opinion	
					Control	Compliance
<b>Other Risk and Governance Work</b>						
Annual Gov Statement	Governance	1	12.00	18.00		
MAF and MAF Challenges	Governance	1	12.00	18.00		
Risk Management Development	Risk	1	10.00	1.00		
Risk Management Support	Risk	1	5.00	6.00		
Road Risk Mgmt Group	Risk	1	4.00	5.00		
Review/Monitor Corporate Risks	Risk	1	5.00	3.00		
Review Monitor Departmental Risks	Risk	1	8.00	6.00		
Business Continuity Champions Meetings	Risk	1	2.00	1.00		
Risk Annual Plan/Report	Governance	2	4.00	3.00		
<b>Total Risk and Governance Work</b>			<b>62.00</b>	<b>61.00</b>		
<b>Total Time Spent</b>			<b>851.00</b>	<b>770.00</b>		