



# RUSHCLIFFE BOROUGH COUNCIL

**Internal Audit Strategy 2018/19 – 2020/21**

**Presented at the Corporate Governance  
Group:**

**10 May 2018**

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To the fullest extent permitted by law, RSM Risk Assurance Services LLP  
will accept no responsibility or liability in respect of this report to any other party.





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# 1 INTRODUCTION

Our approach to developing your internal audit plan is based on analysing your corporate objectives, risk profile and assurance framework as well as other, factors affecting Rushcliffe Borough Council in the year ahead, including changes within the public sector.

## 1.1 Background

Rushcliffe lies immediately south of the City of Nottingham and the River Trent and extends across towards Newark in the North East and Loughborough in the South West. Rushcliffe covers 157 square miles (around 400 sq km) and the circumference of the Borough is 123.3km. Although parts of the Borough lie close to Nottingham, Rushcliffe has a strong identity of its own. The main centre of population is West Bridgford, where around 41,000 of the Borough's 111,100 population live. The remainder of the district is largely rural, with the centres of population split between small towns and villages.

In January, the Council moved its headquarters from the old Civic Centre to the new purpose built Rushcliffe Arena which houses the Council offices and a new public Leisure Centre. A Community Contact Centre in West Bridgford is the first point of contact for members of the public and service users.

The Council has always maintained a strong financial position to ensure that good quality, high priority services are provided and maintained, while providing good value for money. However, like other local authorities, Rushcliffe Borough Council has experienced budget cuts in recent years. This is likely to become increasingly difficult owing to new demands and tighter public finances, which includes the removal of all general central government grant by 2019/20.

## 1.2 Corporate Strategy

The Council's sixth Corporate Strategy has been developed, which covers the four year period 2016-2020, building upon the work already completed and further actions identified to continue to develop the Borough. These three themes are:

1. Delivering economic growth to ensure a sustainable, prosperous and thriving local economy;
2. Maintaining and enhancing our residents' quality of life; and
3. Transforming the Council to enable the delivery of efficient high quality services.

Underpinning the three themes are 12 strategic tasks, which when achieved, will help the Council meet its long term aims and vision in 2020. A supporting action plan has been developed for each task, which includes the task owner, the desired outcome and how success will be measured.

Progress against the Corporate Strategy is monitored on a quarterly basis by the Council's Performance Management Board.

## 2 DEVELOPING THE INTERNAL AUDIT PLAN

We use your objectives as the starting point in the development of your internal audit plan.

### 2.1 Risk Management processes

We have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with the following people:

- Allen Graham, Chief Executive;
- Katherine Marriott, Executive Manager Operations and Transformation;
- Peter Linfield, Executive Manager Finance and Corporate Services;
- David Banks, Executive Manager Neighbourhoods;
- David Mitchell, Executive Manager Communities; and
- Nigel Carter, Service Manager Finance and Commercial.

Based on our understanding of the Council and the information provided to us by the stakeholders above, we have developed an annual audit plan for the coming year and a high level strategic plan (see Appendix A and B for full details).

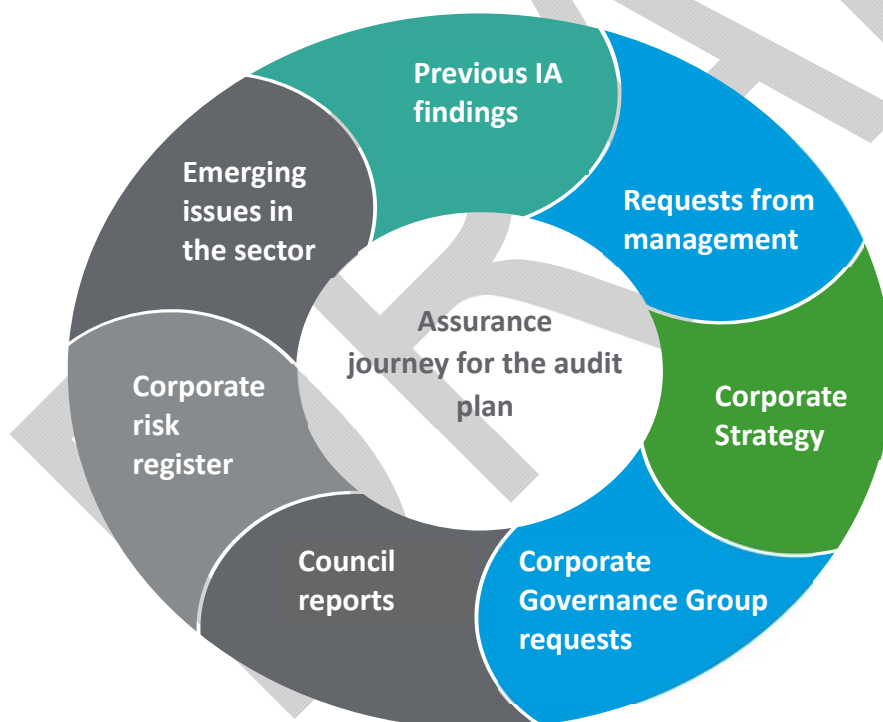


Figure A: Sources considered when developing the Internal Audit Strategy

## 2.2 How the plan links to your strategic objectives

Each of the reviews that we propose to undertake is detailed in the internal audit plan and strategy within Appendices A and B. In the table below we bring to your attention particular key audit areas and discuss the rationale for their inclusion within the strategy.

Area	Reason for inclusion/ exclusion in the audit plan/strategy
IT	As technology and technology related threats and opportunities continue to evolve, it is imperative that organisations have a clear understanding of how these impact on their day to day operations. Specific IT areas for review will be discussed and agreed with management.
GDPR Post Implementation Review	Potential significant change in the requirements of Data Protection within our clients as result of the 2016 Major Overhaul of EU Data Protection Laws. This will impact on the requirements for both the Council and its key stakeholders. The potential fines for a data breach will be significantly higher and there is a greater requirement for more stringent control processes to manage, store, transmit and secure confidential information. A post implementation review has therefore been included for 2018/19.
Financial Systems	The local government sector like other sectors faces financial pressures and there is a risk of financial loss and cashflow issues; these issues could lead to breakdown in basic financial controls with increased risk of fraud. Within the 2018/19 plan we have included a number of reviews focusing on specific financial areas including Asset Investment, Budgetary Control and Setting, Payroll and Income and Debtors.

As well as assignments designed to provide assurance or advisory input around specific risks, the strategy also includes: time for tracking the implementation of actions, a contingency allocation and an audit management allocation. Full details of these can be found in Appendices A and B.

## 2.3 Working with other assurance providers

The Corporate Governance Group is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the Council.

We will however continue to work closely with other assurance providers, such as external audit to ensure that duplication is minimised and a suitable breadth of assurance obtained.

## 3 YOUR INTERNAL AUDIT SERVICE

Your internal audit service is provided by RSM Risk Assurance Services LLP. The team will be led by Chris Williams (Partner) and supported by Amjad Ali as your Client Manager.

### 3.1 Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Public Sector Internal Audit Standards (PSIAS).

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2016 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF) published by the Global Institute of Internal Auditors (IIA) on which PSIAS is based.

The external review concluded that “there is a robust approach to the annual and assignment planning processes and the documentation reviewed was thorough in both terms of reports provided to Corporate Governance Group and the supporting working papers.” RSM was found to have an excellent level of conformance with the IIA’s professional standards.

The risk assurance service line has in place a quality assurance and improvement programme to ensure continuous improvement of our internal audit services. Resulting from the programme, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

### 3.2 Conflicts of interest

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards.

## 4 CORPORATE GOVERNANCE GROUP REQUIREMENTS

In approving the internal audit strategy, the Corporate Governance Group is asked to consider the following:

- Is the Corporate Governance Group satisfied that sufficient assurances are being received within our annual plan (as set out at Appendix A) to monitor the organisation's risk profile effectively?
- Does the plan for internal audit (as set out at Appendix A) cover the organisation's key risks as they are recognised by the Corporate Governance Group?
- Are the areas selected for coverage this coming year appropriate?
- Is the Corporate Governance Group content that the standards within the charter in Appendix C are appropriate to monitor the performance of internal audit?

It may be necessary to update our plan in year, should your risk profile change and different risks emerge that could benefit from internal audit input. We will ensure that management and the Corporate Governance Group approve such any amendments to this plan.

## APPENDIX A: INTERNAL AUDIT PLAN 2018/19

Audit	High Level Scope for 2018/19	Proposed timing	Days
<b>Risk Based Assurance</b>			
Community Facilities	The audit will review the Council's processes around how their facilities are marketed and advertised to the local community, how events are managed and risk assessed, whether the use of Council facilities are being organised and monitored appropriately and ensuring that correct fees and income are received.	Qtr 3	7
IT Review	To review the processes employed by the Council for the management of risks in relation to the Council's IT network. It has been agreed with management that we will undertake one IT review during the year and exact scope to be agreed with management.	Qtr 3	10
Contract Management	The review will focus on the new Car Parking contracts the Council has agreed to, the roles and responsibilities of the Council and the service provider(s), monitoring arrangements and key performance indicators to ensure that a robust framework is in place.	Qtr 4	10
Safeguarding	This review will consider the extent to which Council is compliant with the requirements of Safeguarding. In particular, we will review whether adequate policies and procedures are in place which clearly outline staff roles and responsibilities for safeguarding arrangements, that staff have attended safeguarding training, the Council have made the necessary Disclosure and Barring Service checks, that necessary risk assessments have been completed and the Council is compliant with current legislation.	Qtr 4	8
Markets	The audit will ensure that appropriate policies and procedures are in place which clearly define the trading rules. We will ensure that agreements are in place between the Council and market traders and that they set out clear roles and responsibilities for both parties, that trader applications are completed and trader insurances are in place. As part of the review we will undertake a visit to Bingham Market.	Qtr 1	10
Health and Safety	This review will focus on ensuring that the Council has adequate health and safety procedures in place with third parties, including contractual arrangements and ensure data is stored securely on the health and safety system used by the Council.	Qtr 3	8



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### Core Assurance

Risk Management	Consideration of the current risk management framework and arrangements which will include the risk management strategy, business areas approach to risk, risk register, reporting of risk and mitigations, review and update of the risk registers. Information report to management and committees.	Qtr 1	6
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### Date Assurance

GDPR Post Implementation Review	A post implementation review to ensure the Council has established effective systems to support compliance with the Data Protection requirements in respect of data storage, archiving, security, and subject access. In addition, we will follow up any management actions raised as part of our pre implementation GDPR review undertaken in 2017/18.	Qtr 1	7
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### Controls Compliance

Budgetary Control and Setting	This review will consider the budget setting process is robust and each budget is considered on a line by line basis each year, resulting in its approval.	Qtr 3	8
Asset Investment	This review will ensure that the Council has a defined Asset Investment Plan in which objectives are clearly stated. We will also ensure that the Council has adequate controls in place to ensure that assets are managed appropriately.	Qtr 2	6
Payroll	We will seek to provide assurance that the processes in place for new starters, leavers and contractual changes affecting the payroll are well designed and operatively effectively. We will also review the payment process and ensure all staff receive the statutory paperwork due to them. We will look to use data interrogation software to supplement our testing.	Qtr 3	8
Council Tax	Our audit will provide assurance that policies and procedures in relation to Council Tax are followed and correct charges are being applied and will include identification and recording of persons liable for Council Tax, billing methods and payment collection, recovery and writes offs, segregation of duties, exemptions, discounts and refunds. We will look to use data interrogation software to supplement our testing.	Qtr 2	8
NNDR	Our audit will provide assurance that policies and procedures in relation to NNDR are followed and correct charges are being applied and will include identification and recording of persons liable for NNDR, billing methods and payment collection, recovery and writes offs, segregation of duties, exemptions, discounts, refunds including rate relief, inspection of void properties and completion of returns including NNDR returns. We will look to use data interrogation software to supplement our testing.	Qtr 2	8
Income and Debtors	This review will seek to ensure that all income due to the Council is recorded in the accounting system and that controls are in place to monitor and reduce the levels of outstanding debt.	Qtr 3	8

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**OTHER INTERNAL AUDIT ACTIVITY**

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Contingency	To allow additional reviews to be undertaken in agreement with the Corporate Governance Group or management based in changes in risk profile or assurance needs as they arise during the year.	As required	10
Follow Up	To meet internal auditing standards, and to provide assurance on action taken to address actions previously agreed by management.	Qtr 4	8
Management	This will include: <ul style="list-style-type: none"><li>• Annual planning;</li><li>• Preparation for, and attendance at, Corporate Governance Group;</li><li>• Regular liaison and progress updates;</li><li>• Liaison with external audit and other assurance providers; and</li><li>• Preparation of the annual opinion.</li></ul>	Throughout the year	20

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## APPENDIX B: INTERNAL AUDIT STRATEGY 2018/19 – 2020/21

Proposed area for coverage	Potential Risks	2018/19	2019/20	2020/21
<b>Risk based assurance</b>				
Community Facilities	Usage of the facilities is not properly organised or monitored. Incorrect fees and charges are levied. Failure to advertise or market the facilities available.	✓		
Country Parks	Key controls are not operating effectively at the Country Parks which may lead to a loss of income or a health and safety incident occurring.			✓
Land Charges	Applications are not readily identified or incomplete applications are accepted. Local Land Charges register is incomplete or not up to date. Fees are not charged in accordance with approved rates. Failure to ensure payments received for all applications.		✓	
IT	A specific risk will be discussed and coverage decided at the annual planning meetings.  Potential risks to the area are: Unauthorised access to IT equipment, systems and data. The system processes inaccurate or incomplete data leading to data corruption, fraud or the integrity of the system being threatened. Loss or failure of the system resulting in the inability to continue processing and potential data corruption.	✓	✓	✓
Licensing	Failure to review and set appropriate local licence fees. Laws and regulations relating to granting of licenses are being breached, placing the Council in a position of facing legal action. Licenses are issued without appropriate authorisation. Expired licenses are not promptly detected.			✓

Proposed area for coverage	Potential Risks	2018/19	2019/20	2020/21
Pest and Dog Control	<p>Incorrect fees are charged for the pest control service and for reclaimed dogs.</p> <p>Lack of accurate record keeping resulting in dogs being destroyed or ownership transferred before the statutory period.</p> <p>Risks associated with the services have not been identified and are not managed.</p>		✓	
Bingham Leisure Centre	<p>New project is not managed effectively to ensure that the Council has achieved its desired outcome.</p>			✓
Enforcement – Statutory Nuisance	<p>The Council fails to take appropriate, consistent action against those breaching legislation, policy or decisions made which could lead to higher number of complaints being made and reputational risk to the Council.</p>		✓	
Contract Management	<p>Contracts are not managed effectively leading to poor quality service and the Council being able to demonstrate value for money.</p>	✓		✓
Planning	<p>Planning applications and inspections are not processed correctly or accurately or in accordance with planning legislation.</p> <p>Poor decision making, due to poor quality or timeliness of information provided to management.</p>		✓	
Business Support Unit	<p>Failure of the recently introduced central business support unit.</p> <p>Performance monitoring is not sufficient to ensure there is internal and external customer satisfaction.</p>		✓	
Safeguarding	<p>Young people and vulnerable adults using Council facilities are not adequately protected.</p> <p>Failure to comply with legislation.</p>	✓		
Insurance	<p>Inadequate insurance arrangements in place, leading to reputational and financial loss.</p> <p>Value for money is not obtained with regards to insurance services.</p>		✓	
Hybrid Mail / Printing	<p>Inadequate service is being provided to the Council by their external contractor and internal processes are not being appropriately followed.</p>			✓
Disabled Facilities Grants	<p>Inappropriate requests for grants are made and accepted due to inaccurate records or lack of eligibility checks performed.</p> <p>Losses due to fraud or error or inappropriate activity.</p> <p>Grants are not made in line with regulations.</p> <p>Inaccurate or untimely grant payments are made.</p> <p>Poor quality of work by contractors appointed.</p>		✓	

Proposed area for coverage	Potential Risks	2018/19	2019/20	2020/21
Markets	Losses due to fraud or error, inefficient processing or inappropriate activity. Lack of checks performed on traders, including public liability insurance. Usage by both traders and customers is not monitored.	✓		
Health and Safety	The Council do not have adequate health and safety procedures in place with third parties, including contractual arrangements to ensure data is stored securely on the health and safety system used by the Council.	✓		✓
<b>Core Assurance</b>				
Corporate Governance	The Council's governance arrangements do not provide assurance to management, Members or for accountability purposes.		✓	
Risk Management	The Council does not have a clear methodology in place for identifying, assessing and mitigating key risks.	✓		✓
<b>Data Assurance</b>				
GDPR Post Implementation Review	The Council has not established effective systems to support compliance with the Data Protection requirements in respect of data storage, archiving, security, and subject access.	✓		
<b>Controls Compliance</b>				
Treasury Management, Cash and Banking	Insufficient cash to meet ongoing liabilities. Ineffective cash management. Council investments do not optimise interest earned. Misappropriation of funds due to monies not being recorded accurately upon receipt. Monies are not being securely being held prior to banking or when transferring to the bank. Banking not being completed in a timely manner.		✓	
Main Accounting	Inaccurate financial records. Inappropriate transactions are not identified.		✓	
Budgetary Control and Setting	Lack of compliance with the Council's budget setting, monitoring and reporting procedures due to lack of training or inadequate dissemination of policy and procedure. Budgets are not well controlled, resulting in poor financial management.	✓		✓

Proposed area for coverage	Potential Risks	2018/19	2019/20	2020/21
Creditors and E Procurement	Budgets are not controlled as expenditure is not recorded at the time of commitment. Expenditure is not authorised prior to being committed. Financial loss to the Council through unnecessary, inappropriate and duplicate invoices being paid. Failure to manage the usage and expenditure relating to procurement cards.		✓	
Asset Investment	The Council is not compliant, in terms of its governance arrangements, with its investments in line with the Treasury Code.	✓		
Payroll	Incorrect payments made to staff, resulting in financial loss to the Council.	✓	✓	✓
Housing Benefits	Legislation changes within benefits. Failure to process claims promptly and accurately. Statutory returns are not completed on time.		✓	
Council Tax	Failure to comply with legislation. Failure to meet annual council tax billing deadline. Inaccurate or incomplete Council Tax bills, leading to loss of income.	✓		✓
NNDR	The Council is not aware of the premises from which rates should be collected. The billing run may be incomplete and go undetected. Relief and exemptions may be granted which may later be considered inappropriate.	✓		✓
Income and Debtors	Financial loss to the Council due to the lack of identification of monies due. Income is not received as expected, resulting in loss of funds to the Council. Failure to comply with debt recovery procedures. Bad debts are written off where there is a chance of recovery of funds, resulting in a loss of income	✓		✓
<b>Other Internal Audit Activity</b>				
Contingency	To allow additional reviews to be undertaken in agreement with the Corporate Governance Group or management based in changes in risk profile or assurance needs as they arise during the year.	✓	✓	✓
Follow up	To meet internal auditing standards, and to provide assurance on action taken to address previously agreed management actions.	✓	✓	✓

Proposed area for coverage	Potential Risks	2018/19	2019/20	2020/21
Management	This will include: <ul style="list-style-type: none"> <li>• Annual planning</li> <li>• Preparation for, and attendance at, Corporate Governance Group</li> <li>• Regular liaison and progress updates</li> <li>• Liaison with external audit and other assurance providers</li> <li>• Preparation of the annual opinion</li> </ul>	✓	✓	✓

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# APPENDIX C: INTERNAL AUDIT CHARTER

## Need for the charter

This charter establishes the purpose, authority and responsibilities for the internal audit service for Rushcliffe Borough Council. The establishment of a charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the Corporate Governance Group.

The internal audit service is provided by RSM Risk Assurance Services LLP ("RSM").

We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, focusing in particular on how these arrangements help you to achieve its objectives.

An overview of our client care standards are included at Appendix D of the internal audit plan for 2018/19.

The PSIAS encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF) as follows:

- Core Principles for the Professional Practice of Internal Auditing;
- Definition of internal auditing;
- Code of Ethics; and
- International Standards for the Professional Practice of Internal Auditing.

## Mission of internal audit

As set out in the PSIAS, the mission articulates what internal audit aspires to accomplish within an organisation. Its place in the IPPF is deliberate, demonstrating how practitioners should leverage the entire framework to facilitate their ability to achieve the mission.

**"To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight".**

## Independence and ethics

To provide for the independence of internal audit, its personnel report directly to Chris Williams, Partner (acting as your Head of Internal Audit). The independence of RSM is assured by the internal audit service reporting to the Chief Executive and Deputy Chief Executive and S151 Officer.

The Head of Internal Audit has unrestricted access to the Chair of Corporate Governance Group to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

Conflicts of interest may arise where RSM provides services other than internal audit to Rushcliffe Borough Council. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the Corporate Governance Group.



The nature of the disclosure will depend upon the potential impairment and it is important that our role does not appear to be compromised in reporting the matter to the Corporate Governance Group. Equally we do not want the organisation to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

## Responsibilities

In providing your outsourced internal audit service, RSM has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans. The plan will be submitted to the Corporate Governance Group for review and approval each year before work commences on delivery of that plan.
- Implement the internal audit plan as approved, including any additional tasks requested by management and the Corporate Governance Group.
- Ensure the internal audit team consists of professional audit staff with sufficient knowledge, skills, and experience.
- Establish a Quality Assurance and Improvement Program to ensure the quality and effective operation of internal audit activities.
- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
- Highlight control weaknesses and required associated improvements together with corrective action recommended to management based on an acceptable and practicable timeframe.
- Undertake follow up reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
- Report regularly to the Corporate Governance Group to demonstrate the performance of the internal audit service.

For clarity, we have included the definition of 'internal audit', 'senior management' and 'board'.

- Internal audit – a department, division, team of consultant, or other practitioner (s) that provides independent, objective assurance and consulting services designed to add value and improve an organisation's operations. The internal audit activity helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.
- Senior management who are the team of individuals at the highest level of organisational management who have the day-to-day responsibilities for managing the organisation.
- Board of directors - The highest level governing body charged with the responsibility to direct and/or oversee the organisation's activities and hold organisational management accountable. Furthermore, "board" may refer to a committee or another body to which the governing body has delegated certain functions (e.g. Corporate Governance Group).

## Authority

The internal audit team is authorised to:

- Have unrestricted access to all functions, records, property and personnel which it considers necessary to fulfil its function.
- Have full and free access to the Corporate Governance Group.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.
- Obtain the required assistance from personnel within the organisation where audits will be performed, including other specialised services from within or outside the organisation.

The Head of Internal Audit and internal audit staff are not authorised to:

- Perform any operational duties associated with the organisation.
- Initiate or approve accounting transactions on behalf of the organisation.
- Direct the activities of any employee not employed by RSM unless specifically seconded to internal audit.

## Reporting

An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management, with the executive summary being provided to the Corporate Governance Group. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.

The internal audit service will issue progress reports to the Corporate Governance Group and management summarising outcomes of audit activities, including follow up reviews.

As your internal audit provider, the assignment opinions that RSM provides the organisation during the year are part of the framework of assurances that assist the board in taking decisions and managing its risks.

The most that the internal audit service can provide to the board is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes.

The PSIAS use the terms Board and Senior management. For the purposes of our internal audit services to Rushcliffe Borough Council, these are defined as:

The board refers to the Corporate Governance Group which assumes responsibility for overseeing the work of internal audit.

Senior management is defined as those responsible for the leadership and direction of the organisation.

## Data Protection

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's Terms of Business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties.

## **Quality Assurance and Improvement**

As your external service provider of internal audit services, we have the responsibility for maintaining an effective internal audit activity. Under PSIAS, internal audit services are required to have an external quality assessment every five years. In addition to this, we also have in place an internal quality assurance and improvement programme, led by a dedicated team who undertake these reviews. This ensures continuous improvement of our internal audit services.

Any areas which we believe warrant bringing to your attention, which may have the potential to have an impact on the quality of the service we provide to you, will be raised in our progress reports to the Corporate Governance Group.

## **Fraud**

The Corporate Governance Group recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the Corporate Governance Group recognises that internal audit is not responsible for identifying fraud; however internal audit will be aware of the risk of fraud when planning and undertaking any assignments.

## **Approval of the Internal Audit Charter**

By approving this document, the internal audit strategy, the Corporate Governance Group is also approving the internal audit charter.

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## APPENDIX D: OUR CLIENT CARE STANDARDS

- Discussions with senior staff at the client take place to confirm the scope six weeks before the agreed audit start date
- Key information such as: the draft assignment planning sheet are issued by RSM to the key auditee four weeks before the agreed start date
- The lead auditor to contact the client to confirm logistical arrangements two weeks before the agreed start date.
- Fieldwork takes place on agreed dates with key issues flagged up immediately.
- A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.
- Two weeks after a debrief meeting a draft report will be issued by RSM to the agreed distribution list.
- Management responses to the draft report should be submitted to RSM within 10 working days.
- Within three days of receipt of client responses the final report will be issued by RSM to the assignment sponsor and any other agreed recipients of the report.

## FOR FURTHER INFORMATION CONTACT

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**rsmuk.com**

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of Rushcliffe Borough Council and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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