

AUDIT and GOVERNANCE COMMITTEE – 2 JUNE 2021

Internal Audit Strategy and Internal Audit Plan for 2021/22

Report by the Director of Finance

RECOMMENDATION

1. **The committee is RECOMMENDED to comment and note the Internal Audit Strategy and Internal Audit Plan for 2021/22.**

Executive Summary

2. This report presents the Internal Audit Strategy and Internal Audit Plan for 2021/22. A separate plan for Counter-Fraud activity will be presented to the July 2021 Committee.
3. Appendix 2 sets out the annual Internal Audit plan for 2021/22.
4. The key focus of audit activity during the year includes
 - Financial Management
 - Contract Procurement
 - Contract Management
 - Directorate Strategic Risks
 - Capital Programme
 - Governance

Introduction

5. The Accounts and Audit Regulations 2015 state that the Council needs to maintain an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with the proper internal audit practices; these are defined as the Public Sector Internal Auditing Standards 2013, updated March 2017.
6. The Public Sector Internal Auditing Standards defines “Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.”

7. The Chief Internal Auditor is required to provide an annual report on the System of Internal Control which is used to inform the Council's Annual Governance Statement. In providing this opinion we are required to review annually the financial management, risk management and governance processes operating within the Council. This includes reviewing internal control systems for key processes on a risk basis.
8. The Internal Audit Annual Plan is drafted and presented at the start of each financial year, however, will evolve and needs to be dynamic and subject to amendments / responsive to organisational change and resulting emerging risks during the year. The operational impacts, new control environment, any changes in governance arrangements, resulting from events such as the pandemic, need to be assessed and internal audit resources targeted across immediate priority areas for the organisation.

Audit Planning Methodology

9. The Internal Audit Plan is developed to consider the corporate vision and priorities of Oxfordshire County Council, the Leadership Team's (CEDR) priorities and management's assessment of risk as set out in the strategic and directorate risk registers. The audit plan includes cross referencing to those priorities and risks.
10. We also use our own risk assessment against each activity assessing their significance, sensitivity and materiality – ranking each activity as high, medium or low priority for inclusion within the Internal Audit Plan.
11. Audit planning is undertaken in accordance with Oxfordshire County Council's Internal Audit Charter and Public Sector Internal Audit Standards.
12. As part of the annual planning process the Chief Internal Auditor meets with members of CEDR (Chief Executive Direct Reports) and other Senior Managers. This provides crucial insight and intelligence into the strategic and operational priorities of the organisation. There are regular meetings with each of the Directorates to ensure the plan is kept under continuous review. The plan is also reviewed quarterly with reference to the risk registers and presented to the Audit and Governance Committee for consideration and comment. This ongoing review and insight enables the audit plan to be flexible to meet any changing assurance needs and risks of the organisation.
13. The Audit and Governance Committee will continue throughout 2021/22 to gain assurance through reports from Senior Management on key areas.

14. Our aim is to align our work with other assurance providers, including the External Auditors, Health Auditors and the auditors for the IBC (Hampshire's Integrated Business Centre).
15. The Chief Internal Auditor is a member of the Corporate Governance Assurance Group, which supports the monitoring and development of the assurance framework and production of the Annual Governance Statement. This includes review of the key governance areas through the Corporate Leads.
16. The Chief Internal Auditor continues to attend the Counties Chief Auditor Network (National Group) and also the Midland Counties and Districts Chief Internal Auditors Group to enable networking and to share good practice. This contributes to the internal audit planning activity.
17. The Audit and Governance Committee will receive a quarterly report, including a status update on the approved work plans, and a summary of the outcomes of completed audits.

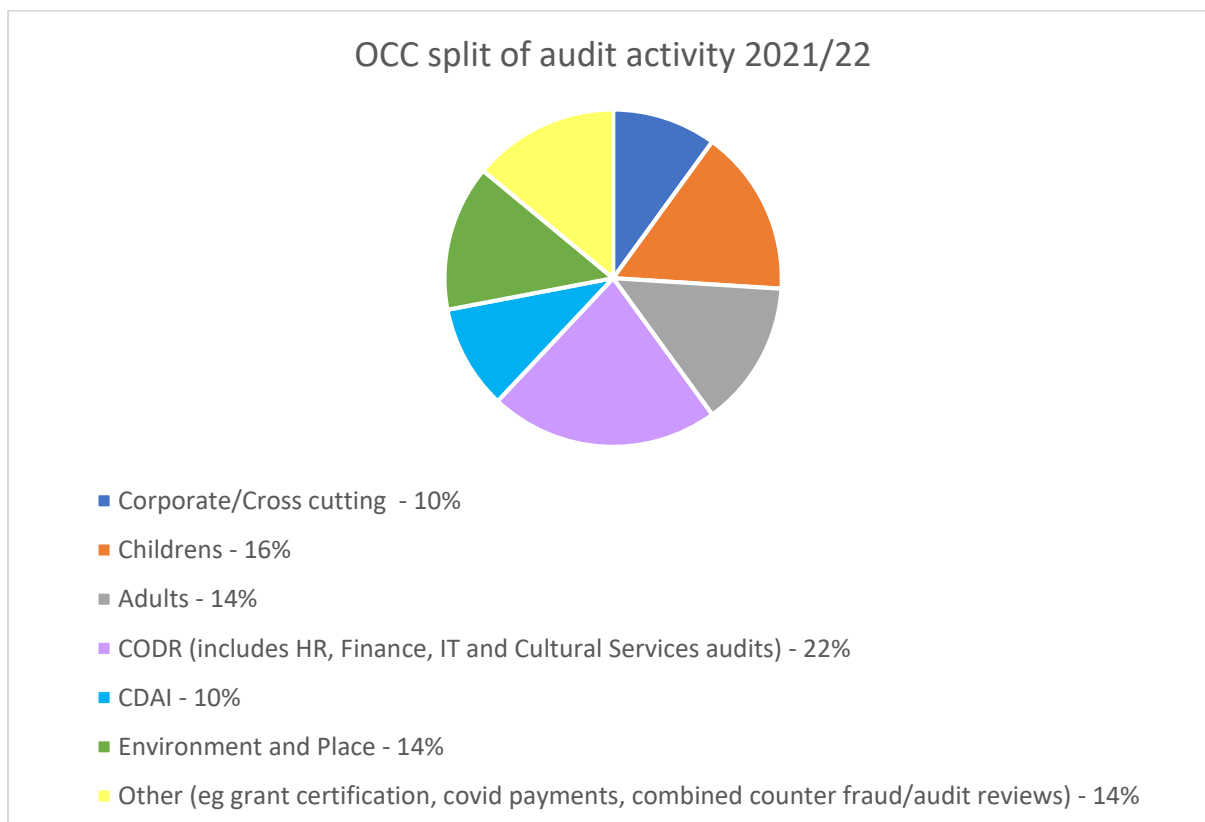
Counter-Fraud

18. Internal Audit have the responsibility for Counter-Fraud. The Counter Fraud Strategy and Plan for 2021/22 will be presented to the July Audit & Governance Committee. This will include combined Counter-Fraud/Internal Audit activities.

Internal Audit Resourcing

19. From 1 April 2020, the Internal Audit team commenced a joint working approach, providing the internal audit service across both Oxfordshire County Council (OCC) and Cherwell District Council (CDC). From 1 April 2021 we also now provide the Counter Fraud Service to CDC. One of the key benefits of this arrangement is being able to build a more sustainable team with the skills and capacity resilience that will help embrace future challenges. We were provided additional resources across Internal Audit and Counter Fraud, to be able to provide the joint service and during 2020/21 we successfully recruited to the new posts. The audit management team strongly believe that working as an in-house internal audit function in any organisation drives an increased quality of output, as not only do the in-house team members have a good strategic and operational understanding of the organisation, but also have an ongoing commitment to organisational improvement and adding real value.
20. The 2021/22 internal audit structure is included in Appendix 3. The Audit & Governance Committee are regularly updated regarding the Internal Audit resourcing position.

21. The planned chargeable days available to OCC in 2021/22 = 1100 (after deducting overheads such as annual leave, and other absences). The planned days available for Internal Audit assignments are 915 days. This is in line with the previous allocations in 2020/21. (Other Chargeable days – non- audit assignment, are recorded at the end of the narrative plan in Appendix 2) The following chart shows an approximate split of chargeable audit activity days across directorates.



Quality & Performance

22. Oxfordshire County Council Internal Audit operates in conformance with the Public Sector Internal Audit Standards. We promote excellence and quality through our audit process, application of our Quality Assurance Improvement Programme and training and development. During 2021/22 we will be supporting two members of staff to complete the Chartered Internal Audit qualification. We are supporting another two members of staff to complete the Certified Internal Audit Qualification. We also have two apprentices within the team – one Counter Fraud and one for Internal Audit.
23. We use a number of ways to monitor our performance, respond to feedback and seek opportunities to improve. Evidence of the quality of our audits is

gained through feedback from auditees and the results of supervision and quality assurance undertaken as part of our audit process.

24. The performance indicators for 2021/22 are attached as appendix 1 to this report.

LORNA BAXTER

Director of Finance

Background papers: None.

Contact Officer: Sarah Cox, Chief Internal Auditor.

APPENDIX 1 PERFORMANCE INDICATORS 2021/22

	Performance Measure	Target	Frequency of reporting	Method
1	Elapsed time between start of the audit (opening meeting) and the Exit Meeting	Target date agreed for each assignment by the CIA, no more than three times the total audit assignment days	Quarterly report to A&G Committee.	Internal Audit Performance Monitoring System
2	Elapsed time for completion of the audit work (exit meeting) to issue of draft report	15 Days	Quarterly report to A&G Committee.	Internal Audit Performance Monitoring System
3	Elapsed time between issue of draft report and the issue of the final report	15 Days	Quarterly report to A&G Committee.	Internal Audit Performance Monitoring System
4	% of Internal Audit planned activity delivered	100% of the audit plan by end of April 2022.	Report to A&G Committee.	Internal Audit Performance Monitoring System
5	% of agreed management actions implemented within the agreed timescales	90% of agreed management actions implemented	Quarterly Report to AWG	Action Management Tracking System
6	Customer satisfaction questionnaire (Audit Assignments)	Average score < 2 (1= Good, 2 = Satisfactory, 3 = Unsatisfactory, 4 = Poor)	Report to A&G Committee	Questionnaire
7	Directors satisfaction with internal audit work	Satisfactory or above	Every two years - review of the effectiveness of IA - Monitoring Officer report to A&G Committee	Questionnaire, last completed in 2018/19, next due 2021.

APPENDIX 2:

INTERNAL AUDIT PLAN 2021/22

DIRECTORATE / SERVICE AREA	AUDIT
Corporate / Cross Cutting	Provision Cycle - Prepare, Tender and Implement.
Corporate / Cross Cutting	Provision Cycle - Manage & Review
Childrens	Children's Payments via ContrOCC / LCS recording
Childrens	Childrens Education System – Implementation of New Council IT System
Childrens	Troubled Families
Childrens	Family Solutions Plus
Childrens	SEND
Childrens	Education Safeguarding
Adults & Housing	Direct Payments – Follow Up
Adults & Housing	Payments to Providers
Adults & Housing	Client Charging
Adults & Housing	Money Management
Adults & Housing	Supplier Business Continuity
Customers, OD & Resources – HR	Well-being / Sickness Management
Customers, OD & Resources – HR	IR35 (off-payroll rules)
Customers, OD & Resources – Finance	Treasury Management
Customers, OD & Resources – Finance	Growth Board – Accountable Body Role
Customers, OD & Resources – Finance	Pensions Administration
Customers, OD & Resources – Finance / IT & CDAI - Information Governance	Payment Card Industry Data Security Standard (PCI-DSS)
Customers, OD & Resources – IT	Cyber Security
Customers, OD & Resources – IT	IT Change Management
Customers, OD & Resources – IT	Software Asset Management
Customers, OD & Resources – IT	Data Centre
Customers, OD & Resources – Cultural Services	Music Service Follow Up
CDAI – Fire & Rescue & CODR – HR / Finance	Gartan Payroll & HR Processes

CDAI – Information Governance	GDPR
CDAI	Property / Facilities Management
CDAI / Corporate / Cross Cutting	Fleet Management – Compliance
Environment & Place / CODR – Finance	Capital Programme - Major Infrastructure
Environment & Place / CODR – Finance	Capital Programme - Highways Asset Management
Environment & Place	Highways Contract Management
Environment & Place	S106 – Spend
Corporate / Cross Cutting	Combined Audit & Counter Fraud Reviews
Corporate / Cross Cutting	Covid-19 Funding / Payments
Various	Grants

Narrative Plan for 2021/22:

Directorate / Service Area	Audit	Scope	Audit Needs Assessment	Link to Corporate Plan / Leadership Risk Register
Corporate / Cross Cutting	Provision Cycle - Prepare, Tender and Implement.	The audit will look to provide assurance on contract procurement activity and compliance with processes and standard approaches, across a sample of directorates/service areas, following implementation of improvements through the provision cycle work.	H	<i>Corporate Plan: Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR10 Organisational Change and Service Design.</i>
Corporate / Cross Cutting	Provision Cycle - Manage & Review	The audit will look to provide assurance on the robustness of contract management activity, across a sample of directorates/service areas, following implementation of improvements through the provision cycle work.	H	<i>Corporate Plan: Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR10 Organisational Change and Service Design.</i>

Childrens Services	Children's Payments via ContrOCC / LCS recording	Following the implementation, during 2019, of the new Children's Social Care IT system (LCS) and a new integrated finance system (ContrOCC), the audit will provide assurance on the controls in place to ensure accurate and timely social work recording on LCS and over the accuracy, validity, timeliness and authorisation of payments made from ContrOCC. This will include follow up of the previous audit of ContrOCC Payments undertaken in Q4 of 2019/20.	M	<i>Corporate Plan: Strive to give every child a good start in life and protect everyone from abuse and neglect. Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR2 Safeguarding of vulnerable children.</i>
Childrens Services / IT	Childrens Education System – Implementation of New Council IT System	Internal Audit will look to provide assurance, pre-implementation, over the design of the new Education IT system, any changes to operational processes and the internal control environment. The audit will also review key system implementation controls, including data migration, system security, testing and training (this will follow on from initial work completed in Q4 of 2020/21).	H	<i>Corporate Plan: Strive to give every child a good start in life and protect everyone from abuse and neglect. Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR2 Safeguarding of vulnerable children.</i>
Childrens Services	Troubled Families	The conditions of the grant claim require that Internal Audit test a sample of 10% and sign off on each claim submitted. The service normally submits 3 – 4 claims per financial year.	Mandatory	<i>Chief Internal Auditor sign off – requirement of grant claim conditions.</i>
Childrens Services	Family Solutions Plus	The audit will review the implementation of Family Safeguarding Plus. The detailed scope will be discussed and	H	<i>Corporate Plan: Strive to give every child a good start in life and protect everyone from abuse and neglect.</i>

		agreed with the Service, but it is planned that the audit will cover financial management including the local visibility of finance and corresponding activity information at team and locality level, monitoring and delivery of planned savings (this will follow on from initial work completed in Q4 of 2020/21).		<i>Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR1 Demand Management – Children</i>
Childrens Services	SEND	The audit will follow up on the progress with implementation of the agreed actions from the audit completed during 2020/21. Detailed scope of areas that will be reviewed in more detail will be discussed and agreed with the service.	H	<i>Corporate Plan: Strive to give every child a good start in life and protect everyone from abuse and neglect. Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR1 Demand Management – Children</i>
Childrens Services	Education Safeguarding	The audit will provide assurance over the adequacy and effectiveness of the operational processes within Education Safeguarding. Detailed scope of areas to be covered will be discussed and agreed with the service.	M	<i>Corporate Plan: Strive to give every child a good start in life and protect everyone from abuse and neglect. Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR2 Safeguarding of vulnerable children.</i>
Adults & Housing	Direct Payments – Follow Up	The audit will follow up on the implementation of the agreed action plan from the audit completed during 2019/20, testing the adequacy and effectiveness of the implemented improvements.	H	<i>Corporate Plan: Enable older and disabled people to live independently. We care for those in greatest need. Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register:</i>

				<i>LR19 Safeguarding vulnerable adults.</i>
Adults & Housing	Payments to Providers	The audit will provide assurance over the accuracy and integrity of the payments processes in place for payments to residential and home support providers.	H	<i>Corporate Plan: Enable older and disabled people to live independently. We care for those in greatest need. Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR19 Safeguarding vulnerable adults.</i>
Adults & Housing	Client Charging	The audit provides assurance over the accuracy, integrity and timeliness of client charging. The scope of the audit will also include the processes in place for the management of Adult Social Care debt.	M	<i>Corporate Plan: Enable older and disabled people to live independently. We care for those in greatest need. Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR19 Safeguarding vulnerable adults.</i>
Adults & Housing	Money Management	The Money Management Service supports service users who are unable to manage their own financial affairs due to incapacity, vulnerability, or because they have been subject to financial abuse. The audit will provide assurance over the adequacy and effectiveness of operational procedures.	M	<i>Corporate Plan: Enable older and disabled people to live independently. We care for those in greatest need. Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR19 Safeguarding vulnerable adults.</i>
Adults & Housing	Supplier Business Continuity	The audit will review the assurances Adult Social Care has in place that suppliers/providers have adequate business continuity arrangements in place.	H	<i>Corporate Plan: Enable older and disabled people to live independently. We care for those in greatest need. Listen to residents, so we can continuously improve our services and provide value for</i>

				<i>money. Leadership Risk Register: LR19 Safeguarding vulnerable adults.</i>
Customers, OD & Resources – HR	Well-being / Sickness Management	The audit will provide assurance over the effectiveness and compliance with well-being and sickness management policy/procedures. Employers are under obligation to protect employees and take reasonable steps to promote well-being and prevent work related stress etc. An effectively implemented wellbeing strategy can improve employee attendance, retention and productivity.	H	<i>Corporate Plan: Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR9 Workforce management.</i>
Customers, OD & Resources – HR	IR35 (off-payroll rules)	The audit will review compliance against IR35 off-payroll rules. These rules apply when an organisation employs a worker (contractor) who provides services through their own limited company or another type of intermediary.	M	<i>Corporate Plan: Listen to residents, so we can continuously improve our services and provide value for money.</i>
Customers, OD & Resources – Finance	Treasury Management	The audit will provide assurance over the key control processes to provide assurance that funds are being effectively managed to support the delivery of council operations and to maximise investment opportunities for cash surpluses.	H	<i>Corporate Plan: Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR11 Financial resilience.</i>
Customers, OD & Resources – Finance	Growth Board – Accountable Body Role	The Deal provides additional government funding for Oxfordshire, to deliver the key infrastructure required to underpin proposed housing development, and additional funds to increase the supply of	M	<i>Corporate Plan: Support a thriving local economy by improving transport links to create jobs and homes for the future. Listen to residents, so we can continuously</i>

		affordable housing. Delivery of the Deal is overseen by the Oxfordshire Growth Board. This audit will look to provide assurance that Oxfordshire County Council has robust processes in place to deliver its role as the accountable body for the Growth Board.		<i>improve our services and provide value for money. Leadership Risk Register: LR5 Management of Partnerships, LR3 Capital Infrastructure Programme Delivery.</i>
Customers, OD & Resources – Finance	Pensions Administration	This is an annual audit to test the key controls providing assurance that scheme members records are accurately maintained and that payment through the pension's payroll are accurate, timely and legitimate.	M	<i>Corporate Plan: Listen to residents, so we can continuously improve our services and provide value for money.</i>
Customers, OD & Resources – Finance / IT & CDAI - Information Governance	Payment Card Industry Data Security Standard (PCI-DSS)	Card payments are taken online, via telephone and in person. The audit will review how the processing of cardholder and sensitive authentication data is protected and complies with PCI-DSS requirements. It will be completed across OCC and CDC.	M	<i>Corporate Plan: Listen to residents, so we can continuously improve our services and provide value for money.</i>
Customers, OD & Resources – IT	Cyber Security	The audit will provide assurance that there are adequate and effective management and technical controls in place to protect against the growing number of cyber-threats.	M	<i>Corporate Plan: Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR15 Cyber Security.</i>
Customers, OD & Resources – IT	IT Change Management	Change management procedures have been revised following the implementation of the new service management tool. The audit will review the processes for managing changes to	M	<i>Corporate Plan: Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR16 ICT Infrastructure</i>

		the ICT environment and that these changes are appropriately authorised and tested prior to implementation.		
Customers, OD & Resources – IT	Software Asset Management	Software compliance is a legal requirement under the Copyright, Design and Patents Act 1988. The audit will review controls over the management of computer software, specifically to ensure there are adequate software licences for the software in use.	M	<i>Corporate Plan: Listen to residents, so we can continuously improve our services and provide value for money.</i>
Customers, OD & Resources – IT	Data Centre	The audit will provide assurance that the data centre is effectively managed and monitored, including deployment and utilisation of relevant tools.	M	<i>Corporate Plan: Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR16 ICT Infrastructure</i>
Customers, OD & Resources – Cultural Services	Music Service Follow Up	The audit will follow up on the implementation of the agreed actions from the audit completed during Q4 of 2020/21.	M	<i>Corporate Plan: Provide services that enhance the quality of life in our communities. Listen to residents, so we can continuously improve our services and provide value for money.</i>
CDAI – Fire & Rescue & Customers, OD & Resources – HR / Finance	Gartan Payroll & HR processes	The audit will provide assurance over the HR and payroll processes operated within the Oxfordshire Fire and Rescue Service. This includes the Gartan Payroll Module which was implemented in 2015. The pay for 'on-call' fire service staff and some 'whole-time' staff additional hours pay is calculated from the Gartan Pay system. This information is then uploaded to the IBC system for payment.	M	<i>Corporate Plan: Listen to residents, so we can continuously improve our services and provide value for money.</i>

CDAI – Information Governance	GDPR	The audit will review compliance against the General Data Protection Regulation (GDPR) and Data Protection Act 2018.	M	<i>Corporate Plan: Listen to residents, so we can continuously improve our services and provide value for money.</i>
CDAI	Property / Facilities Management	The management of property, facilities and energy management operations were brought back in house, following the collapse of Carillion in 2018. The service is currently subject to re-design, which will include joint working across OCC and CDC. The detailed scope of the audit will be agreed with senior management.	H	<i>Corporate Plan: Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR12 Property and Assets</i>
CDAI / Corporate/Cross cutting	Fleet Management – Compliance	Following a review of fleet management completed by the council during 2019, and a current review to establish new operational arrangements for the management of the council's fleet of vehicles, the audit will support this work by testing compliance of key controls in respect of driver licence checks, vehicle checks, insurance and taxation across the directorates.	M	<i>Corporate Plan: Listen to residents, so we can continuously improve our services and provide value for money.</i>
Environment and Place / CODR – Finance	Capital Programme - Major Infrastructure	The audit will provide assurance over the governance and processes in place for a sample of major infrastructure schemes.	H	<i>Corporate Plan: Support a thriving local economy by improving transport links to create jobs and homes for the future. Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk</i>

				<i>Register: LR3 Capital Infrastructure Programme Delivery</i>
Environment and Place / CODR – Finance	Capital Programme - Highways Asset Management	The audit will provide assurance over the governance and processes in place for a sample of highways asset management schemes.	H	<i>Corporate Plan: Support a thriving local economy by improving transport links to create jobs and homes for the future. Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR3 Capital Infrastructure Programme Delivery</i>
Environment and Place	Highways Contract Management	The council has a major contract in place for highways management, with a planned change of ownership of the existing contractor. The audit will provide assurance over the continued robustness of contract management arrangements. Following implementation of a new finance system by the contractor the audit will review the adequacy and accuracy of information submitted for monitoring and payment of costs.	M	<i>Corporate Plan: Support a thriving local economy by improving transport links to create jobs and homes for the future. Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR3 Capital Infrastructure Programme Delivery</i>
Environment and Place	S106 – Spend	The audit will provide assurance over the systems in place across the services, for spending funding secured via S106 agreements.	M	<i>Corporate Plan: Support a thriving local economy by improving transport links to create jobs and homes for the future. Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR3 Capital Infrastructure Programme Delivery</i>

Corporate / Cross Cutting	Combined Audit & Counter Fraud Reviews (also see Counter Fraud Plans)	Combined audit & counter fraud proactive reviews of financial systems / processes (e.g. procurement cards). The areas will be based upon risk. These will be included within the Counter Fraud Plan on completion of a risk assessment.	M	<i>Corporate Plan: Listen to residents, so we can continuously improve our services and provide value for money.</i>
Corporate / Cross Cutting	Covid Funding / Payments	There will be flexibility within the plan for Internal Audit / Counter Fraud to provide assurance over the accuracy and integrity of a sample of covid grants / payments, as required / requested. This will follow on from the work already completed during 2020/21. It will include grants which require Chief Internal Auditor certification.	M	<i>Corporate Plan: Listen to residents, so we can continuously improve our services and provide value for money. Leadership Risk Register: LR17 Community and Customers.</i>
Various	Grant Certification	There are several requests made throughout the year for Chief Internal Auditor sign off, of grant certifications. For 2021/22 these include: <ul style="list-style-type: none"> • Disabled Facilities Grant • Highway Maintenance Block • Highway Maintenance Block Incentive • Integrated Transport Highways Management Block Grant • Pothole Challenge Fund 	Mandatory	<i>Chief Internal Auditor sign off – requirement of grant claim conditions.</i>

Other (Chargeable days – non-audit assignment)

There are days which are not attributed to specific planned audit activity and include:

- Chief Internal Auditor's management days
- Preparation of the audit plan and operational planning
- Reports for the Audit Working Group and Audit & Governance Committee
- Attendance at Leadership Team meetings and regular meetings with Senior Management
- Attendance at the Corporate Governance Assurance group including contribution to and overview of the Annual Governance Statement
- External Audit liaison
- Liaison with other assurance providers, for example Hampshire Internal Audit and OCCG Auditors.
- Follow up on implementation of agreed management actions.
- Annual self-assessment against internal audit standards – In accordance with the requirements of the Public Sector Internal Audit Standards
- Advice and Liaison
- Production of the Chief Internal Auditors' Annual Report
- Development of data matching / analytics
- Contribution to change management programmes
- Admin support for actual audit work

APPENDIX 3:

OCC & CDC INTERNAL AUDIT AND COUNTER FRAUD TEAM STRUCTURE 2021/22

