

# North Lanarkshire Council

## Report

### Audit and Scrutiny Panel

approval  noting

**Ref** KA/ASPJune21

**Date** 30/06/21

### Proposed Internal Audit Annual Plan 2021-22

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### Executive Summary

The purpose of this report is to present the proposed Internal Audit Plan 2021-22 to members of the Audit and Scrutiny Panel for their consideration and approval. The proposed programme of Internal Audit work for 2021-22 has been discussed with, and endorsed by, the CMT but responsibility for the approval of the plan lies solely with the Audit and Scrutiny Panel. Although senior management is consulted in the development of the plan, it should be noted that the Audit and Risk Manager is solely responsible for determining the content of Internal Audit's plans.

The report sets out the background and context within which the internal audit planning process is undertaken and provides a high-level overview of how it is proposed Internal Audit resources will be allocated in 2021-22.

The Plan follows a well-established planning methodology which is designed to ensure cyclical internal audit coverage of key corporate risks, key corporate priorities (as outlined in the approved Programme of Work), key governance arrangements and key financial systems. For 2021-22 it also incorporates reflects, as appropriate, the impact of the Council's ongoing response to the Covid-19 pandemic.

Members are asked to consider whether they are content that this represents an appropriate programme of work for Internal Audit to undertake in 2021-22 and/or whether there are any particular items in the draft Plan that they do not consider appropriate for inclusion and/or whether there are any additional items they would wish to suggest for possible inclusion.

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### Recommendations

The Panel is invited to:

- (1) note the approach adopted to produce the 2021-22 Internal Audit Annual Plan;
- (2) consider the detailed list of proposed Internal Audit assignments for the 2021-22 Plan (at Appendix 1); and
- (3) subject to any changes agreed by the Audit and Risk Manager arising from discussions with the Panel during consideration of the proposed assignments at (b) above, approve the proposed 2021-22 Internal Audit Annual Plan (at Appendix 1).

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### Links

**The Plan for North Lanarkshire:**

**Priority:** All priorities

**Ambition statement** All ambition statements

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## 1. Background

- 1.1 The Audit and Scrutiny Panel is required annually to consider and approve the Internal Audit Annual Plan for the coming financial year.
- 1.2 Responsibility for the production and execution of the audit plan and subsequent audit activities rests with the Council's Audit and Risk Manager (who fulfills the role of the 'Chief Audit Executive' as defined by the Public Sector Internal Audit Standards). Although senior management is consulted in the development of the plan, the Audit and Risk Manager is solely responsible for determining the content of Internal Audit's plans.
- 1.3 This report sets out the background and context within which the Internal Audit planning process is undertaken and provides a high-level overview of how Internal Audit resources will be allocated in 2021-22.
- 1.4 In line with best professional practice, the draft plan has been discussed with the Council's Corporate Management Team before it is presented to the Panel for consideration and approval. The main objectives of the Council's Internal Audit service are outlined in the Internal Audit Strategy 2019-20 to 2021-22 (approved by the Panel in June 2019) and the Internal Audit Charter (approved by the Panel in February 2018).
- 1.5 Internal Audit activity is governed by policies, procedures, rules, and regulations established by the Council including the Council's Financial Regulations and Internal Audit Charter which is approved by the Panel, the Council's s95 officer and the Chief Executive. The Internal Audit service is expected to comply with the standards laid down by the *Public Sector Internal Audit Standards (PSIAS)*.
- 1.6 The planned work of the Internal Audit service is outlined in the Internal Audit Annual Plan, which is submitted to, and approved by, the Panel annually. Any proposed programme of work must be appropriate and sufficient to support the preparation of an opinion by the 'Chief Audit Executive' on the overall soundness of the Council's corporate governance, risk management and internal control systems.

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## 2. Report

- 2.1 Internal Audit is an independent and objective assurance function whose work is designed to evaluate and improve the effectiveness of the Council's risk management, control and governance processes. The service aims to provide a high quality and customer-focused internal audit service which is responsive and flexible, consistent with best professional practice, aims to focus on areas that matter, to use resources efficiently and effectively and to be seen by stakeholders as adding value, providing valuable insights and making a vibrant and relevant positive contribution to the Council's activities.

### The wider audit environment

- 2.2 The Council's strategic-level plan ('*The Plan for North Lanarkshire*') and its associated '*Programme of Work*' sets out the Council's strategic-ambitions and those key activities designed to deliver against them. These ambitions and the associated programmes represent a bold and challenging approach to addressing the challenges facing the Council and the people and communities of North Lanarkshire. The Council also continues to seek to achieve its ambitions against a backdrop of significant financial pressures.
- 2.3 At the same time the Council faces increasing demands for many key services and will also have to respond to ever-changing expectations about how services will be delivered. The Council also needs to respond to the impacts on it and its communities of a range of Scottish and UK Government policies. There also continue to be significant changes in governance structures and some key governance processes across the Council. Finally, ongoing events surrounding the COVID-19 pandemic and its impacts, as well as posing an immediate challenge to which the Council is responding, also create considerable additional longer-term risks and uncertainty.

- 2.4 Internal Audit has an unusual and, in many ways, unique, role within any organisation. Its independence provides a core basis for its work and its ongoing objectivity is an important element in ensuring that it can effectively meet stakeholders' needs and expectations. Providing commentary on the adequacy and effectiveness of risk management, internal controls and governance arrangements remains central to our purpose, but it is important that while providing an internal audit opinion, we also focus on helping secure wider improvements and assisting the Council in delivering its corporate ambitions and in ensuring best value.

#### Planning considerations

- 2.5 Internal Audit will meet this objective by operating in accordance with the *Public Sector Internal Audit Standards* (PSIAS) and the associated *CIPFA Local Government Application Note* (LGAN) which will enable the section to fulfil the roles and responsibilities given to it by the Council as laid out in the Internal Audit Charter.
- 2.6 Internal Audit will do this by undertaking a risk-based work programme focused on cyclical coverage of the Council's core corporate governance processes, key corporate risks, significant programme of work activities and (in line with external audit expectations) key financial systems. In doing so, elected members and senior management will be supported in undertaking their roles by Internal Audit providing assurance on the management of key strategic priorities and risks which could impact on the achievement of the Council's objectives.
- 2.7 The Internal Audit Annual Plan for 2021-22 (at Appendix 1) has been prepared in accordance with well-established planning methodology which includes consideration of a wide range of factors including the relative scale, significance and complexity of systems, previous experience of the control environment, proposed or known changes in the environment within which the Council operates, the potential financial, operational and reputational consequences of any significant failures in relevant internal controls and the possible impact of any failures on the achievement of the Council's objectives, priorities and ambitions. Consideration is also taken of the extent and quality of assurance available from other sources and we will also seek to ensure that reliance is placed upon alternative sources of assurance where it is appropriate to do so (e.g. from external regulators and selected relevant internal sources).
- 2.8 The Council's risk management arrangements continue to improve but are not yet sufficiently mature to enable me to fully align our audit planning entirely with management's assessment of the risks facing the Council, although the extent of alignment continues to increase each year. Careful consideration has been given to the key corporate risks identified by senior management (see Appendix 2). We expect to align our planning more closely with the corporate risk management processes each year.
- 2.9 Internal Audit will continue to work closely with the Council's external auditors to ensure that all audit activities are properly coordinated to minimise any duplication of work and that the external auditors are able to continue to place reliance on our work, where they wish to do so.
- 2.10 As part of planning considerations, I have considered the level of resources and the experience and skills available to Internal Audit. The section's staffing complement for 2021-22 has decreased by 0.5 FTE from the prior year but I remain satisfied that the resources available are adequate for the function to carry out its role effectively. This assessment is based on the level of available resources enabling adequate coverage of core corporate governance processes, key corporate risks and programme of work items and key financial systems over a rolling three-year period.
- 2.11 As I have previously outlined to the Panel, I continue to review the Section's ability to deliver the range of ICT audit work necessary and will bring forward to the Panel detailed proposals if I consider additional specialist resources may be required to supplement the core team.
- 2.12 I am also content that the Chief Executive and s95 officer have indicated that additional resource will be made available to Internal Audit in the event of any significant unexpected demands (such as for example, any major investigations).

- 2.13 If any concerns relating to resources arise during the year which might be seen as impacting on this assessment, these will be discussed initially with the Convener and, if necessary, highlighted at the next Panel meeting.
- 2.14 I can also confirm the continuing independence of the Internal Audit service and its ability to act in accordance with best professional practice free from undue interference by management and/or senior elected members. I have no concerns over the role and/or status of the function. The Audit and Risk Manager has sufficient status within the organisation, reports directly to the Chief Executive and is a member of the Corporate Management Team.
- 2.15 If any such matters arise during the year which might be seen as compromising Internal Audit's independence or ability to discharge its role, these will be discussed with the Convener and if necessary, highlighted at the following Panel meeting.
- 2.16 The Panel are aware, I also have management responsibility for the Council's risk management team. This creates a potential conflict of interest which could be seen as compromising my independence when Internal Audit is reviewing the Council's risk management arrangements, but I have previously outlined to the Panel that I consider that this risk can be effectively managed and appropriate arrangements to ensure the Panel can have confidence in the independence and robustness of future Internal Audit reviews of the risk management function were set out in the Internal Audit Charter approved by the Panel in February 2018.

#### Reporting the audit

- 2.17 Internal Audit will report regularly on the results of its work in line with the reporting protocol approved by the Panel in February 2018. Each individual Internal Audit report will be issued to the relevant Executive Director and Head of Service. Reports on the work of Internal Audit will also be presented regularly during the year to the Council's Corporate Management Team.
- 2.18 The Internal Audit service will continue to report progress against the plan during 2021-22 to the Audit and Scrutiny Panel. In line with the Internal Audit reporting protocol agreed by the Panel in February 2018, full copies of all substantive audit reports will normally be made available to the Panel and progress reports will include the high-level reporting of all audit outputs included in the approved plan together with more detailed consideration of all significant matters arising from those reports that the Audit and Risk Manager considers necessary to bring to the attention of the Panel.
- 2.19 An annual report prepared by the Audit and Risk Manager on the adequacy and effectiveness of the Council's internal controls will also be presented to the Panel and the Chief Executive. The opinion in relation to 2021-22 will be included in my Annual Report for that year which will be presented to the Panel in June 2022.
- 2.20 A revised performance management framework for Internal Audit (at Appendix 5) was approved by the Panel in March 2021. This sets out what information will be recorded and presented, to whom and with what frequency. As part of this framework, and in response to improvement actions agreed in response to our external review, this includes greater formality around seeking stakeholder feedback on Internal Audit performance from both senior management and elected members.

#### Main areas of the 2020-21 Annual Plan

- 2.21 The proposed programme of Internal Audit activity is detailed at Appendix 1. There are several major categories of work within the Annual Plan. These include:
- **Work on core governance matters** including the Council's wider corporate governance, risk management and performance management arrangements. In 2021-22 this will include work associated with the Council's strategic governance, strategic performance and strategic self-evaluation frameworks.

- **Work examining a sample of key strategic/corporate risks, key programmes of work and/or service risks** as part of regular cyclical audit coverage. In 2021-22, this will include work on the Council's management of strategic change, work reviewing the progress of Council's Digital NL programme, reviews of the Council's arrangements in respect of climate change and procurement and consideration of how key projects such as community hubs and the enterprise strategic commercial partnership contract are being progressed and managed;
- **Work examining the Council's finances and key financial systems** including, as part of regular cyclical audit coverage, work on financial systems such as, payroll, creditors and non-domestic rates.
- **A range of follow-up work** to ensure that previously agreed management actions in respect of both internal and external audit recommendations are being implemented by management. In addition to detailed follow-up work on specific audit reviews, we will also provide quarterly updates in respect of management implementation of actions agreed in response to 'Red' and 'Amber' audit recommendations; and
- **Work examining the Council's anti-fraud arrangements** providing independent assurance annually on the Council's fraud resilience and including an allowance for dealing with the need for Internal Audit to investigate frauds and irregularities which may arise during the year.

2.22 We will also continue to contribute to several corporate working groups and to provide internal audit services to 'external' partners such as the Health and Social Care Integrated Joint Board.

2.23 In line with good practice, the plan will be reviewed on a regular basis and may be adjusted where necessary in response to changes in the Council's business, risks, operations, programmes, systems and controls. Any material changes and the rationale for such changes will be reported to the Panel.

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### 3 Equality and diversity

<b>Equality Impact Assessment</b>	No impacts arising directly from this report
<b>Fairer Scotland</b>	No impacts arising directly from this report

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### 4. Impact

<b>Financial impact:</b>	None arising directly from this report
<b>HR policy / Legislative impact:</b>	None arising directly from this report
<b>Technology / Digital impact:</b>	None arising directly from this report
<b>Environmental impact:</b>	None arising directly from this report
<b>Communications impact:</b>	None arising directly from this report
<b>Risk impact:</b>	Failure to operate an effective Internal Audit function consistent with the Public Sector Internal Audit Standards could impair the Council's compliance with its Code of Corporate Governance

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### 5. Measures of success

- 5.1 Internal Audit reports annually on its performance to the Panel and is also subject to review annually by the Council's appointed external auditors.
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## 6. Supporting Documents

**Appendix 1** Proposed Internal Audit Plan 2021-22

**Appendix 2** Internal Audit coverage of current key corporate risks over the last 5 years

**Appendix 3** Internal Audit coverage of key financial systems over the last 5 years

**Appendix 4** Consideration of Programme of Work items for inclusion in the 2021-22 Plan

**Appendix 5** Internal Audit performance framework

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**Ken Adamson, Audit and Risk Manager**

## Appendix 1 Proposed Internal Audit Plan 2021-2022

Topic	Days	Rationale and proposed scope
<b>Corporate governance</b>		
Risk management	20	Core corporate governance process. Follow-up of work undertaken in 2020-21 to review the adequacy and effectiveness of the Council's risk management arrangements.
Corporate governance	40	Core corporate governance process. Work will review the adequacy and effectiveness of the Council's corporate governance arrangements and compliance with the relevant Code/Framework As well as following-up previous recommendation, work in 2021-22 will include a focus on the adequacy and effectiveness of the Council's strategic governance and self-evaluation frameworks.
Assurance mapping	40	Work will involve assessing the adequacy and effectiveness of the Council's approach to using sources of assurance to manage key risks, service activities and corporate ambitions and priorities.
Performance management	40	Core corporate governance process. Internal Audit work will focus on the adequacy, robustness and effectiveness of the Council's strategic performance framework (and include work on both Service and corporate-level arrangements and on the accuracy of reporting performance data and compliance with statutory obligations).
<b>Key strategic / corporate risks / programmes of work</b>		
Management of strategic change	40	Remains a significant key risk and relevant management arrangements continue to merit high-level review on an annual basis. This work will focus on reviewing and assessing developments in relevant management arrangements, including the operation of the new CMT and associated management arrangements, the ongoing development of Community Boards and considering the Council's response to issues raised by Internal Audit work on this topic in 2020-21.
Digital NL and change programme	90	Key element in enabling the achievement of much of the Council's ambitions and delivering future efficiencies. To review the Council's approach to, and progress in, delivering transformational change and key service review projects. Work in 2021-22 is likely to be a series of separate exercises expected to focus on the adequacy of benefit realisation activities and work examining the management of individual projects.
Enterprise contract – strategic procurement	50	Large, significant, innovative and complex project. Ongoing work will focus on providing assurance to the Audit and Scrutiny Panel that the project, as it develops, is being appropriately progressed and that key risks are being effectively managed with a particular focus in 2021-22 on the adequacy and effectiveness of the Council's procurement activities and the robustness of arrangements surrounding the preparation of the Full Business Case.
Sickness absence	40	Carried forward from 2020-21, this audit exercise will focus on assessing the adequacy and effectiveness of the Council's current arrangements to assess compliance with expected procedures and the robustness of relevant performance reporting.

## Appendix 1 Proposed Internal Audit Plan 2021-2022 (continued)

Topic	Days	Rationale and proposed scope
<b>Key strategic / corporate risks / programmes of work (continued)</b>		
City Deal	20	Significant external funding scheme. Internal Audit work required annually to support preparation of assurance statement required to be provided by Internal Audit to Glasgow City Council Internal Audit in accordance with the Glasgow City Region City Deal Assurance Framework.
Hub development and delivery programme	30	Significant programme of work item carried forward from 2020-21. Work expected to focus on the adequacy and effectiveness of overall governance arrangements and focus on providing assurance to the Audit and Scrutiny Panel that the programme of work, as it develops, is being appropriately progressed and that key risks are being effectively managed.
Business continuity planning	30	Work will be undertaken in 2021-22 to review the extent of compliance across the Council with key corporate expectations.
Climate change	40	Key corporate risk. Work will focus on providing an assessment of the adequacy and effectiveness of the Council's arrangements and to assess how well the Council is progressing against relevant local and national commitments and statutory obligations.
Tackling poverty	40	Key corporate risk. Work will focus on assessing how effectively the Council is addressing this risk including how well it targets/prioritises relevant actions and how it assesses impact/performance.
Additional support needs (ASN)	30	Audit work will review progress and provide assurance as appropriate on the adequacy and effectiveness of relevant project management and governance arrangements including how management assesses and reports on impact/performance.
Procurement	50	This work will focus on providing assurance on the Council's compliance with key procurement requirements and expectations across a range of key Services and Programme of Work activities.
Workforce planning	30	Work will focus on providing assurance on the adequacy and effectiveness of the Council's approach to workforce planning.
<b>Service / operational</b>		
CLNL insourced activities	40	Work will focus on key controls surrounding the financial performance of recently insourced culture and leisure services including controls at sites relating to income management.
Education quality assurance arrangements	40	Work will focus on assessing the adequacy and effectiveness of quality assurance arrangements within schools including performance/outcomes reporting
Social Work – Home Care	30	Work will focus on providing an assessment of the adequacy and effectiveness of recent changes in the Council's management arrangements.

## Appendix 1 Proposed Internal Audit Plan 2021-2022 (continued)

Topic	Days	Rationale and proposed scope
<b>Financial management and key financial systems</b>		
Financial systems key controls – Housing Rents	40	Focused on the adequacy and effectiveness of key controls associated with management arrangements for the billing and collection of Housing Rents income.
Regularity work - financial systems - Payroll	40	Substantive testing on selected key controls associated with the authorisation, regularity and processing of payroll.
Regularity work - financial systems - NDR	20	Work examining controls associated with the impacts of Covid-19 on NDR operations.
Scottish Welfare Fund	40	Focused on the adequacy and effectiveness of key controls associated with management arrangements for the operation of the Scottish Welfare Fund
Regularity work - financial systems - Creditors	20	Substantive testing on selected key controls associated with authorisation, regularity and processing of creditor payments.
Regularity work - financial systems – Use of credit cards and purchase cards	40	Focused on the adequacy and effectiveness of key controls associated with the use of purchase and/or credit cards.
<b>Fraud and irregularity</b>		
Review of the Council's Anti-Fraud arrangements	20	Work reviewing the current corporate anti-fraud policies and arrangements and implementing any identified actions necessary to ensure that the Council's arrangements are more fully consistent with recognised good practice (this may include developing a Counter Fraud strategy and/or an annual Counter Fraud Action Plan which more clearly sets out planned actions for managing the risk of fraud and corruptions and any planned fraud prevention and/or pro-active detection work).
National Fraud Initiative	20	Work co-ordinating and progressing the Council's involvement with the NFI.
Covid-19 Business Grants	20	Work identifying and progressing issues arising from potential and/or suspected frauds linked to the various Covid-19 business support schemes.
Allowance for fraud and irregularity investigations	60	Demand-led allowance to enable investigations to be undertaken as required
<b>Provision of IA services to third parties</b>		
Integrated Health and Social care - North Lanarkshire JIB	40	Annual programme of work to be agreed with relevant senior management and NL JIB Performance, Finance and Audit Sub-Committee.

## Appendix 1 Proposed Internal Audit Plan 2021-2022 (continued)

Topic	Days	Rationale and proposed scope
<b>Audit Committee and External Audit</b>		
Liaison with external audit	5	To ensure the external audit process can proceed efficiently and effectively. Assisting external audit to undertake their role including assisting with finalisation of audit outputs.
Facilitating the work of the Audit and Scrutiny Panel	30	To enable the Audit and Scrutiny Panel to fulfil its role. Preparation of agendas and reports and attendance at meetings.
Follow-up of IA and EA recommendations	60	To enable the Audit and Scrutiny Panel to fulfil its role. To monitor and report on whether management has implemented actions agreed by senior management in response to audit reports.
Follow-up: Audit Scotland/Accounts Commission national reports	15	To ensure national audit reports are given proper consideration by management and to enable the Audit and Scrutiny Panel to fulfil its role in considering such reports and the Council's responses. Focusing on how the Council is responding to key issues highlighted in national audit outputs.
<b>Contribution to good governance</b>		
Provision of ad hoc advice on systems development and control issues	30	To reflect the provision of input into systems development and ongoing ad hoc advice to management on specific control and risk issues
Participation in a range of Corporate Working Groups	30	To ensure that Internal Audit contributes, as appropriate, to corporate arrangements for the oversight and/or development of any relevant control, risk and governance issues.
<b>Other</b>		
PSIAS self-assessment and Quality Assurance Programme	10	To ensure that the service provided is consistent with expectations. Continuous improvement activity to progress recommendations arising from the PSIAS EQAR. To enable necessary work to ensure on-going PSIAS compliance can be substantiated.
Community Councils	5	Facilitating the audit of community councils and liaising with external auditor on issues arising.
Contingency	50	To deal with additional unplanned work
<b>Total</b>	<b>1325</b>	

**Appendix 2 Internal Audit coverage of current key corporate risks in the last five years**

Key Corporate Risk	Include in 2021-22	2020-21	2019-20	2018-19	2017-18	Comments (including date any relevant assignments reported to the Audit & Governance/Scrutiny Panel)
1. Information security and information governance	NO	√	-	√	√	No specific audit work planned in 2021-22. Recent audit work has provided sufficient recent assurance on this key risk. Follow-up work will monitor implementation of any agreed management actions. <u>Previous reports:</u> Information Governance and Security (February 2021) Information Governance (May 2019) and Information Governance (October 2017).
2. Public protection	NO	√	-	-	√	No specific audit work planned in 2021-22. Current/recent audit work has provided sufficient recent assurance on this key risk. Follow-up work will monitor implementation of agreed management actions. <u>Previous reports:</u> Public Protection (expected August 2021) and SW - Quality assurance arrangement (April 2018).
3. Managing strategic change	YES	√	√	√	√	Remains a significant key risk and continues to merit high-level review of relevant management arrangements on an annual basis given the scale of Council's ambitions and the challenging environment in which it is operating. <u>Previous reports:</u> Managing strategic change (expected May 2021), Managing Strategic Change (February 2020), Managing Strategic Change (March 2019) and Project management (May 2017).
4. Health & Safety	NO	√	-	-	√	No specific audit work planned in 2021-22. Recent audit work has provided sufficient recent coverage on this key risk. Follow-up work will monitor implementation of any agreed management actions. <u>Previous reports:</u> Health and Safety (expected May 2021), Health and Safety (Management of Covid risks) (November 2020) and Health and Safety (April 2018).
5. Business continuity planning	YES	-	-	√	-	Although previous audit work and subsequent follow-up of agreed actions has provided reasonable assurance on this key risk, work will be undertaken in 2021-22 to review the extent of compliance across the Council with key corporate expectations. <u>Previous report:</u> Business continuity planning (November 2018)

**Appendix 2 Internal Audit coverage of current key corporate risks in the last five years (continued)**

Key Corporate Risk	Include in 2021-22	2020-21	2019-20	2018-19	2017-18	Comments (including date any relevant assignments reported to the Audit & Governance/Scrutiny Panel)
6. Human Resources	√	√	-	-	√	Work on workforce planning included in 2021-22. Recent audit work has provided sufficient recent assurance on some aspects of this key risk. Follow-up work will monitor implementation of any agreed management actions. <u>Previous reports:</u> Sickness absence (now expected September 2021), Education Recruitment Investigation (March 2019) and Pre-employment verification checks (April 2018).
7. Financial sustainability	NO	√	-	√	√	No specific audit work planned in 2021-22. Recent audit work has provided sufficient recent assurance on this key risk. Follow-up work will monitor implementation of any agreed management actions. Separate and specific work proposed on individual financial systems is also shown below. <u>Previous reports:</u> Financial management (March 2021), Financial sustainability (November 2020), Financial savings and financial sustainability (March 2019), Financial savings and financial planning (December 2017). See also work on key financial systems below.
8. Engagement and consultation	NO	√	√	-	√	No specific audit work planned in 2021-22. Recent audit work has provided sufficient recent assurance on some aspects of this key risk. Follow-up work will monitor implementation of any agreed management actions. <u>Previous reports:</u> Community engagement and empowerment (June 2020) and elements covered by work on Corporate Governance Principle B Openness and stakeholder engagement (December 2017 and March 2019).
9. UK leaving the EU - short term impacts	NO	-	-	-	-	No specific audit work planned in 2021-22. Although no specific audit work has been done on this issue, the Audit and Risk Manager is a member of the relevant Corporate Working Group. Commentary will be provided to the Panel and senior management, where appropriate, via Internal Audit progress reports. <u>Previous reports:</u> None

**Appendix 2 Internal Audit coverage of current key corporate risks in the last five years (continued)**

Key Corporate Risk	Include in 2021-22	2020-21	2019-20	2018-19	2017-18	Comments (including date any relevant assignments reported to the Audit & Governance/Scrutiny Panel)
10. Procurement risks	YES	√	-	√	√	Although recent audit work has provided assurance, this remains a high-profile key risk which warrants coverage during 2010-22. This will be addressed by specific targeted work and consideration of procurement activities as part of work on several Programme of Work items. Routine follow-up work will monitor implementation of any previously agreed management actions. <u>Previous reports:</u> Housing Investment Programme (June 2020) Contract management (Jan 2018), Follow-up Corporate Property and Procurement investigation (Oct 2017). Assurance also obtained via work on Creditors (see below) and through recent work on the Enterprise Contract (March 2021).
11. Enterprise Strategic Partnership Contract	YES	√	√	-	-	Although audit work has provided recent assurance, this remains a high-profile key risk which warrants coverage during 2021-22 as the project moves through procurement and towards the preparation of the Final Business Case. See commentary at relevant Programme of Work item. <u>Previous reports:</u> ESCP (March 2021) and ESCP (March 2020)
12. Serious organised crime, fraud and corruption	NO	√	√	√	√	No specific audit work is proposed on what is quite a difficult issue to formally audit but a high-level watch will be kept on the issue, through attendance at the relevant corporate working group, and commentary included, as appropriate, in IA progress reports and the IA Annual Report. <u>Previous reports:</u> Review of anti-fraud arrangements (May 2020), NFI 2018 exercise and Review of anti-fraud arrangements (October 2017).
13. Terrorism	NO	-	-	-	-	No specific audit work is proposed on what is quite a difficult issue to formally audit but a high-level watch will be kept on the issue, through attendance at the relevant corporate working group, and commentary included, as appropriate, in IA progress reports and the IA Annual Report. <u>Previous reports:</u> None

**Appendix 2 Internal Audit coverage of current key corporate risks in the last five years (continued)**

Key corporate risk	Include in 2021-22	2020-21	2019-20	2018-19	2017-18	Comments (including date any relevant assignments reported to the Audit & Governance/Scrutiny Panel)
14. Governance, Leadership and Decision-Making	YES	√	√	√	-	No specific audit work is proposed on this risk in 2021-22 but planned work on the Management of Strategic Change is expected to also cover many aspects which relate to this issue. Routine follow-up work will monitor implementation of any previously agreed management actions. <u>Previous reports:</u> Corporate Governance (March 2021), Corporate Governance (March 2020), Corporate Governance Principles A and B (March 2019) and Corporate Governance: Good Governance Framework – Principles 2 and 5 (August 2016)
15. Climate change	YES	-	√	-	-	Work will be focusing on reviewing how well the Council is progressing against relevant local and national commitments and statutory obligations. <u>Previous reports:</u> Carbon management (February 2020 and June 2016)
16. ICT operational capability	NO	-	√	-	-	No specific audit work planned in 2021-22. Recent audit work has provided sufficient recent assurance on some aspects of this key risk. Follow-up work will monitor implementation of any agreed management actions. ICT operational capabilities and governance arrangements will also be addressed via work on specific systems and by work on Digital NL. <u>Previous reports:</u> IT Network controls (September 2019)
17. Resilience planning	NO	√	-	√	-	Recent audit work focused on the Council's response to Covid-19 has provided sufficient assurance on this risk and follow-up work will monitor implementation of agreed management actions. <u>Previous reports:</u> Covid-19 response (February 2021). Some aspects also covered by work on corporate BCP arrangements (November 2018).

**Appendix 2 Internal Audit coverage of current key corporate risks in the last five years (continued)**

Key Corporate Risk	Include in 2021-22	2020-21	2019-20	2018-19	2017-18	Comments (including date any relevant assignments reported to the Audit & Governance/Scrutiny Panel)
18. Digital and IT strategy	YES	√	-	√	-	Internal Audit work in this area will continue to focus on providing ongoing assurance in relation to the implementation and governance of the approved DigitalNL transformation programme and the ongoing digitalisation of Council services. <u>Previous reports:</u> Digital NL (October 2020), Network controls (September 2019), Digital NL FBC (March 2019) and Digital NL governance arrangements (November 2018).
19. Tackling poverty	YES	-	-	-	-	With no recent audit work on this risk, audit coverage is now overdue. Work will focus on assessing how effectively the Council is addressing this risk, how it targets actions and how it assesses impact/performance.
20. 1140 hours	NO	-	√	√	-	No specific audit work is proposed. Planned work in 2020-21 was postponed due to the impacts of Covid-19 and given the status of this project, it is now considered a low priority for further audit work. <u>Previous reports:</u> 1140 Early Years expansion (December 2019 and August 2018).
21. Implementation of Economic Regeneration Development Plan (ERDP)	NO	√	-	-	-	No specific audit work is proposed. Recent audit work has provided sufficient recent assurance on this key risk. Follow-up work will monitor implementation of any agreed management actions. <u>Previous reports:</u> ERDP (expected May 2021).
22. Asset management	NO	√	-	-	-	No specific audit work is proposed. Recent audit work has provided sufficient recent assurance on this key risk. Follow-up work will monitor implementation of any agreed management actions. <u>Previous reports:</u> Asset rationalisation (expected May 2021)

**Appendix 2 Internal Audit coverage of current key corporate risks in the last five years (continued)**

Key Corporate Risk	Include in 2021-22	2020-21	2019-20	2018-19	2017-18	Comments (including date any relevant assignments reported to the Audit & Governance/Scrutiny Panel)
23. Pandemic Illness: Covid-19	NO	√	-	√	-	No specific audit work is proposed. Recent audit work has provided sufficient recent assurance on this key risk. Routine follow-up work will monitor implementation of any agreed management actions. The management of wider impacts will be addressed through work on managing strategic change and corporate governance. <u>Previous reports:</u> Covid-19 response (February 2021). Some relevant aspects also covered by work on Business continuity planning (November 2018).
24. Administration of elections	NO	-	-	-	-	Given the timing of planned elections in 2021-22, no specific audit work is proposed. Risk management colleagues are working closely with the Election Team to assist the management of risks and the Audit and Risk Manager attends meetings of the internal Elections Board. <u>Previous reports:</u> None
25. Further developments: Integration of health and social care	NO	-	-	-	-	Specific audit work undertaken on behalf of, and reported to, the IJB. A range of audits examining operational Social Work activities are undertaken as part of the Council plan. <u>Recent reports:</u> Public protection (June 2021), Self-Directed Support (November 2020) and Monitoring of external care providers (October 2018)

### Appendix 3 Internal Audit coverage of key financial systems in the last five years

Key Financial Systems	Include in 2021-22	2020-21	2019-20	2018-19	2017-18	Comments (including date any relevant assignments reported to the Audit & Governance/Scrutiny Panel)
1. General ledger	NO	√	-	-	-	Previous audit work has provided positive assurance. Routine follow-up work will monitor implementation of any agreed management actions. <u>Previous report:</u> General ledger (November 2020)
2. Payroll	YES	√	√	√	√	Recent audit work indicates that the control environment is now generally robust, but complexity and value of transactions requires regular audit coverage. Focus in 2021-22 will be on the adequacy and effectiveness of controls associated with change management associated with the I-Trent application. <u>Previous reports:</u> ESC selected controls (expected June 2021), Payroll – overtime (May 2020), Payroll – selected key controls (November 2019), Payroll – selected key controls (May 2019), Payroll regularity: VER (November 2018), Payroll follow-up (April 2018), 3 x reports: Starters and leavers, Non-core HED codes and Overtime (all October 2017).
3. Creditors	YES	√	√	√	√	Recent audit work indicates that the control environment is generally robust, but complexity and value of transactions requires regular audit coverage. <u>Previous reports:</u> Creditors selected key controls (February 2021, March 2020 and May 2019), Creditors regularity (April 2018) and Controls relating to payments/BACS files (August 2017).
4. Council Tax	NO	√	-	-	√	Previous audit work has provided positive assurance. Routine follow-up work will monitor implementation of any agreed management actions. <u>Previous reports:</u> Council Tax (November 2020) Council Tax Reduction Scheme (April 2018)
5. Non-domestic rates	YES	-	-	√	-	Most recent audit work in this area, which provided positive assurance, is now around two and a half years old but the control framework is relatively stable. Core work in this area is not proposed for 2021-22 but work examining the management of impacts of Covid-19 on the NDR operations. <u>Previous report:</u> NDR billing and collection (November 2018)
6. Housing Rents	YES	-	-	√	-	No recent audit work in this area. <u>Previous reports:</u> Housing Rents (November 2018).

**Appendix 3 Internal Audit coverage of key financial systems in the last five years (continued)**

Key Financial Systems	Include in 2021-22	2020-21	2019-20	2018-19	2017-18	Comments (including date any relevant assignments reported to the Audit & Governance/Scrutiny Panel)
7. Municipal Bank	NO	-	-	√	-	Although the most recent previous audit work, which provided positive assurance, is now over three years old, the control environment is relatively stable and there are other areas which are considered a greater priority for audit coverage. <u>Previous reports</u> : Municipal Bank (July 2018).
8. Treasury management	NO	√	-	-	√	Previous audit work has provided sufficient recent assurance. <u>Previous reports</u> : Treasury management (December 2020 and December 2017)
9. Financial management	NO	√	-	√	√	Previous audit work and external inspections have provided positive assurance on this key risk area. <u>Previous reports</u> : Financial management (February 2021), Financial management (November 2020) Financial savings and financial sustainability (March 2019) and Financial savings and financial planning (December 2017).
10. Housing Benefit	NO	-	√	√	√	Previous audit work provided positive assurance on this area and although that work is now around one and a half year's old, the control framework is relatively stable. Work in this area is not proposed for 2021-22 but will be considered a priority for 2022-23. <u>Previous reports</u> : Housing Benefit (September 2019), Housing Benefits Overpayments (May 2018), Housing Benefit management checks (July 2017).
11. Cash/income collection	NO	-	√	-	√	Previous audit work has provided positive assurance on this area and the control framework is relatively stable. Work in this area is not proposed for 2021-22 but will be considered a priority for 2022-23. Work on income will be undertaken as part of other exercises on insourced CLNL activities and Housing Rents. <u>Previous reports</u> : Cash collection offices (August 2019), and Cash collection offices (May 2017).

## Appendix 4 Internal Audit consideration of 2021 Programme of Work for inclusion in the 2021-22 Internal Audit Plan

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P001 Strategic commercial partnership for the enterprise project</b></p> <p>Report to seek approval of Full Business Case (at conclusion of procurement) and establishment of partnership with successful bidder.</p> <p>The shared ambition articulates a vision for change which aims to revitalise North Lanarkshire's communities and accelerate inclusive economic growth and prosperity for all. To support the vision, circa £3.5bn public investment is planned over the next 10 years (in capital and ongoing repairs and maintenance). To realise the vision, an innovative new approach to delivery will be developed for a full range of interconnected property, community asset, and linked infrastructure investments. This aims to:</p> <ul style="list-style-type: none"> <li>• Bring together aspects of infrastructure place shaping, from investment and professional services (such as design and technical services), through to construction (e.g. new housing, schools, roads, and town centres) and associated backbone infrastructure (e.g. land feasibilities and energy).</li> <li>• Bring together comprehensive asset maintenance and lifecycle management (e.g. property repairs and roads repairs).</li> <li>• Link all related service activities and contracts together to enable a strategic commercial partnership to be able to provide strategic development, interconnected end to end delivery, and programming of investment priorities (such as the delivery of new facilities, regeneration, and development) as well as ensuring sustainable assets, through servicing existing assets, regeneration activities, and new assets.</li> <li>• Through the scale and extent of interconnected activities in the strategic partnership, secure significant additional value which feeds into the wider economic growth potential (e.g. in areas such as inward investment to improve the North Lanarkshire infrastructure, employability, carbon neutral infrastructure, and the use and advantage of emerging technologies such as digital and energy).</li> </ul> <p>Committee considered the project Outline Business Case (OBC) in March 2020 and approved that the project proceeds to the next stage - the procurement of the preferred solution. The OBC identified the finalised scope, duration, pipeline value, procurement method, delivery, and operating models that will be taken forward to establish a programme.</p> <p>As part of the preparation for the formal launch of the procurement, a Prior Information Notice (PIN) was published in November 2019 and a second PIN published July 2020. Following this several market engagement events were held between August and December 2020. These events indicate there is sufficient market interest in a project of this nature and that a viable procurement can reasonably be expected.</p> <p>It is anticipated that the procurement will formally commence in spring 2021 with contract award (following committee approval of the Full Business Case) scheduled for autumn 2022. This would follow with the delivery of services, through the new partnership, on a phased basis commencing early 2024.</p>	<p>Internal Audit has previously examined the project management and governance arrangements of the ESCP but, given the scope, scale and complexity of this project will undertake additional work as this project is progressed in 2021-22 with a particular focus on the providing assurance on the adequacy and effectiveness of the Council's procurement activities and the robustness of arrangements surrounding the preparation of the Full Business Case.</p>	<p><b>YES</b></p>
<p><b>P013 New housing supply programme</b></p> <p>Report on progress to deliver 5,000 new council homes by 2035, including estimated split between off the shelf purchases from developers, open market purchase scheme acquisitions (buy back), and traditional new build on council sites.</p> <p>Update on open market purchase scheme to enable the council to extend off the shelf purchases, buy back ex council stock to meet identified need, and progress common property works by purchasing flats which give the council 100% (or at least majority ownership) within a block.</p> <p>Report on progress with delivery of the current Strategic Housing Investment Plan (SHIP), and approval of priorities for the new SHIP to help deliver Local Housing Strategy (LHS) priorities and maximise resources from the Affordable Housing Supply Programme.</p>	<p>Internal Audit has previously (March 2020) examined the project management and governance arrangements relating to new housing supply. Programme of work activity does not require or justify Internal Audit coverage in 2021-22</p>	<p><b>NO</b></p>

## Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P014 Tower Strategy</b> Report on progress of tower strategy and demolition programme.</p> <p>The first phase of the re-provisioning programme was approved in May 2018; the whole programme will potentially see all the council's tower blocks demolished, together with several low-rise blocks of flats, over the next 20 to 25 years. The first phase of the programme comprises over 1,700 flats, including 15 blocks. All phase 1 demolitions are programmed for completion by 2024/25.</p> <p>track to commence in Q4 of 2020/21, with the low-rise blocks at Gowkthrapple in Motherwell programmed to commence in Q1 of 2021/22. The plans for the re-development of the cleared sites as part of the new supply programme are also well underway.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P015 Housing investment programme</b> Annual budget report to secure approval of 2021/22 HRA capital programme. Financial progress report on deliverables from HRA capital programme. Update on 5-year capital programme for housing investment.</p> <p>Work is ongoing to deliver more than £50m per annum through the housing capital programme. This includes renewal and replacement of heating systems, kitchens, bathrooms, windows, doors, lead pipes, external roof and rendering as well as rewiring to property and communal areas.</p> <p>A programme of work is also being finalised to enhance measures to improve the energy efficiency of buildings within council stock and decarbonize heat. From 2020/21 onwards this programme of work will see investment in energy efficient technologies and measures to enable the council to meet its statutory obligations in terms of energy efficiency standards for social housing.</p>	<p>Internal Audit work on the Housing investment programme was undertaken in 2019-20. Programme of work activity does not require or justify further Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P023 Marketing and tourism</b> Report to approve the updated Lanarkshire Area Tourism Strategy (linking in with the approved Events Strategy) following work to review and renew the strategy in light of the impact of coronavirus on the tourism and hospitality sector.</p> <p>To promote tourism in the area, Lanarkshire has an existing tourism strategy agreed by North and South Lanarkshire Councils, VisitScotland, and local industry. Following the impact of the coronavirus pandemic on the tourism and hospitality sector there is an even greater imperative to review and renew the Tourism Strategy. This work will be progressed during 2021 and links to the development of the <i>Visit Here</i> theme of The Plan for North Lanarkshire.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P019.1 Planning and place making</b> <u>Local Development Plan</u> Report on outcome of the statutory consultation and next steps, and to seek approval of the adopted Local Development Plan, the 5-10 year strategy for physical local development.</p> <p>Commence development of the new Local Development Plan to take account of the changes in legislation to be implemented through the Planning (Scotland) Act 2019.</p> <p><u>The Planning (Scotland) Act 2019</u> Develop policies, procedures, and protocols in response to regulations and guidance to implement the Planning (Scotland) Act 2019 and update committee regarding implementation of changes.</p> <p><u>Connecting North Lanarkshire: A Blueprint</u> Report on development of <i>Connecting North Lanarkshire: A Blueprint</i>, the overarching framework to facilitate the creation of a network of connected places and spaces; this includes an audit of open space provision and an assessment of current and future requirements.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>

## Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P018.1 Economic Regeneration Delivery Plan (ERDP)</b></p> <p>Report on finalised town visions, following stakeholder consultation and further development, presented for approval to allow development of associated action plans.</p> <p>Report on development of delivery programme for town visions and action plans, and update on current town centre projects.</p> <p>Report on annual review and update of the ERDP action plan.</p> <p>Committee approved the Economic Regeneration Delivery Plan (ERDP) 2019-23 in August 2019 as the high-level framework which aims to co-ordinate the physical and economic regeneration of North Lanarkshire, increase economic output, and help address social and economic inequality. An integrated approach to investing in the four inter-related areas noted below aims to realise the intentions of the ERDP:</p> <ul style="list-style-type: none"> <li>• <b>Housing</b> - Increasing housing supply across all tenures to meet current and future housing requirements and support wider regeneration objectives.</li> <li>• <b>Town centres</b> - Supporting the regeneration of North Lanarkshire's town centres through the development of long-term visions and strategic projects.</li> <li>• <b>Infrastructure</b> - Developing the strategic infrastructure to support physical and economic regeneration, primarily through the City Deal programme.</li> <li>• <b>Business and industry</b> - Enabling and promoting the provision of good quality industrial and office space in the right locations to help attract and retain businesses and improve economic output.</li> </ul> <p>Committee also approved an action plan for 2020/21 to support delivery of the ERDP through a range of projects, such as the development of town visions, as well as complementary elements on the Programme of Work (such as the new housing supply programme, tower strategy, workforce for the future, City Deal, and DigitalNL). An update on progress in this respect, together with a revised action plan for 2021/22, is scheduled to be presented to committee in cycle 1 of 2021.</p> <p>While some of the actions identified within the ERDP action plan are reported separately (e.g. new housing supply programme, City Deal, and business support), updates are provided to committee throughout the year in relation to progress against items in the action plan.</p> <p><u>Town visions and current town centre projects</u></p> <p>A key priority within the ERDP is the regeneration of North Lanarkshire's town centres and their redevelopment as modern, high quality, mixed use spaces that offer a place where people want to live and visit.</p> <p>To support and guide the long-term transformation of North Lanarkshire's town centres, concept designs have been developed for each of North Lanarkshire's town centres and were approved at committee in March 2020 as part of the <i>One Place - One Plan</i> programme of work. These draft visions are currently the subject of stakeholder engagement and further development, and it is anticipated they will be presented to committee for approval in cycle 2 of 2021. Thereafter associated action plans will be developed.</p> <p>Several strategic town centre projects are also being progressed, including residential conversions, and updates will continue to be presented to committee.</p> <p><u>Business / industrial areas</u></p> <p>The ERDP recognises that improving and extending North Lanarkshire's business and industrial offer is essential to supporting economic growth. While work is ongoing to support and enable the development of North Lanarkshire's key business locations, and initiatives are being developed to assist with improvements to existing estates, it has been identified that there is a need to develop a more strategic approach.</p> <p>This will be achieved through the establishment of a cohesive investment strategy which is closely linked to work programmes for business support and skills development. This will ensure any investment in business infrastructure can promote both business growth and local employment opportunities. This work is ongoing, and progress will be reported to committee through the six monthly ERDP updates.</p>	<p>Internal Audit work on the ERDP was undertaken in 2020-21. Routine follow-up work will review implementation of agreed actions. Programme of work activity does not require or justify further Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>

## Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P021 City Deal</b></p> <p>Progress delivery of the realigned City Deal programme, including development and approval (by GCR Cabinet) of outline and full business cases for all remaining subprojects, alongside associated feasibility, design, and procurement activity:</p> <ul style="list-style-type: none"> <li>• East Airdrie Link Road (EALR)</li> <li>• Ravenscraig Infrastructure Access (RIA) North and South</li> <li>• Motherwell Town Centre Interchange (MTCI)</li> <li>• Orchard Farm roundabout</li> <li>• Eurocentral Park, Ride, and Share</li> </ul>	<p>Internal Audit work required annually to support preparation of assurance statement required to be provided by Internal Audit to the City Deal PMO as part of the City Deal assurance framework.</p>	<p><b>YES</b></p>
<p><b>P022 Business development and support</b></p> <p>Develop and progress implementation of an Economic Recovery Plan to help the local economy to recover from the economic impact of coronavirus.</p> <p>Develop and implement a new social enterprise framework to support social enterprises.</p> <p>Develop and implement a film charter to support and facilitate requests from film production companies and support growth of the creative sector in North Lanarkshire.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22. See also recent work on ERDP.</p>	<p><b>NO</b></p>
<p><b>P025.1 Country parks for the future</b></p> <p>Update report on implementation of the country parks for the future delivery plan and report on further development of the use of greenspace to improve health, wellbeing, and social outcomes.</p> <p>This programme of work involves development of a 10-year delivery plan (with timetabling and resources) for master planning parks. The intention is to create a shift in the way communities use their parks and greenspace from passive, leisure use to active, engaged community involvement that delivers improvements in specific health, wellbeing, and social outcomes. It also highlights the potential role parks can fulfil as greenspace hubs, significantly increasing their contribution to community health and wellbeing. The greenspace hubs also have an important role to play in terms of supporting and complementing the successful implementation of the town visions and integrated town and community hubs and ensuring connectivity across North Lanarkshire.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P047.1 Hub development and delivery programme</b></p> <p>Update report on the implementation of the town / community hub strategy, updates on progress of the hub development and delivery programme and report to update on the bid for the Learning Estate Improvement Programme (LEIP).</p> <p>This programme of work involves the creation of eight Town Hubs across North Lanarkshire which will contain service offerings to serve the requirements of each town community and the creation of Community Hubs within each locality which will provide a local offering which complements the services on offer at the larger Town Hubs and provide more localised services. These smaller hubs will incorporate existing community assets as part of the wider asset rationalisation programme.</p>	<p>Planned work for 2020-21 was postponed due to Covid-19 priorities. Audit work in 2021-22 will review progress and provide assurance on the relevant project management and governance arrangements.</p>	<p><b>YES</b></p>
<p><b>P077.1 Workforce for the Future</b></p> <p>Report on progress with delivery of the Workforce for the Future priorities - youth employment, adult employment, NL academy model, tackling poverty and inequality, and building the council workforce of the future, including workforce plans presented to service committees and approval of future priorities and actions.</p>	<p>Internal Audit coverage in 2021-22 will examine the adequacy and effectiveness of the Council's approach to workforce planning.</p>	<p><b>YES</b></p>

#### Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P078 Local Housing Strategy</b></p> <p>Develop, consult, and implement on the new Local Housing Strategy 2021-26, to provide a strategic plan for North Lanarkshire that aims to meet current and future housing needs and demand and ensure effective delivery of housing related services over the lifetime of the strategy.</p> <p>The Housing (Scotland) Act 2001 places a statutory requirement on local authorities to produce a Local Housing Strategy (LHS) that sets out the strategy, priorities, and plans for the delivery of housing and related services. The 2001 Act states that the LHS must be supported by an assessment of housing provision including the need and demand for housing and related services and that local authorities must keep their LHS under review. Nationally there is an expectation that councils prepare and submit LHSs every five years and there is a requirement to provide a focus on housing supply, homelessness, property condition, energy efficiency, fuel poverty, and older people's and specialist provision housing.</p> <p>In North Lanarkshire, the Local Housing Strategy is at the heart of the arrangements for housing and planning through its links with the Local Development Plan, and its strategic role in directing investment in housing and housing related services locally. It sets out a strategic vision for the delivery of housing and housing related services and the outcomes that it will seek to achieve.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P031.1 Getting it Right for Every Child (GIRFEC)</b></p> <p>Update on delivery following refreshed GIRFEC pathway and embedding this as part of an integrated wellbeing approach, working with the Children's Services Partnership.</p> <p>Getting it Right for Every Child (GIRFEC) is the national policy framework for supporting children and their families in Scotland. GIRFEC processes have existed in North Lanarkshire for over 10 years, but the formation of the education and families service required the redevelopment of existing GIRFEC pathways to fit with revised operating arrangements.</p> <p>A report was approved by committee in May 2020 for the implementation of the refreshed GIRFEC pathway. This pathway is built on the recognition that most children have all their needs met by their immediate families or carers and core universal services. It does however encompass multi-professional arrangements to ensure identification, assessment, planning, and implementation of interventions are in place for those children and young people who need more assistance. This is based on a model of early intervention, ensuring that the right services are provided at the right time and set within the current legislative boundaries of information sharing.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P030.1 1140 early learning and childcare expansion programme</b></p> <p>Progress report on the implementation and delivery of the 1140 childcare expansion programme</p> <p>A report to committee in December 2020, provided an update on the position in terms of infrastructure, workforce, quality, communication, facility support services, partner providers, admissions, and financial matters. It was reported that 9 of the 17 infrastructure projects were completed, and a further 5 would be complete by the end of December 2020. The remaining 3 projects (Heathery Park, Forgewood, and Cumbernauld Village) continued to have site issues and future updates would be provided in this respect. In addition, it was reported that recruitment was ongoing to fill the remaining 34 promoted positions and there was now a stronger focus on quality to enhance the delivery of 1140 hours. The programme of work for 2021/22 will ensure reports to committee continue, highlighting the progress made on the implementation of the 1140 Expansion programme.</p>	<p>Planned work for 2020-21 was postponed due to Covid-19 priorities. Given the extent of progress and expected timescales for remaining key actions, the Programme of work activity does not require or justify Internal Audit coverage in 2021-22</p>	<p><b>NO</b></p>

#### Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P032.1 Mental health, well-being, and resilience</b></p> <p>Update on implementation / delivery of the mental health, well-being, and resilience delivery plan to help address the growing concerns of mental health in children and young people.</p> <p>To support the growing concern over recent years in terms of the mental health and wellbeing in children and young people, a Mental Health Wellbeing and Resilience Delivery Plan was approved at committee in September 2019. The availability of preventative and early intervention services was identified as an issue and the delivery plan intends to increase the focus on these services</p> <p>The impact of the coronavirus pandemic has required modification of the approaches in the delivery plan with a move to greater use of digital resources. This will continue and further development of digital approaches will be a feature of the continued delivery of improvements in the mental health, wellbeing, and resilience of children and young people. Moving forward the refreshed GIRFEC model, the cluster approach, and the identification of vulnerable children through the lockdown period will provide opportunities for earlier identification and intervention as part of a developing integrated wellbeing model. Progress with this area of work will be reported as part of this integrated wellbeing model in the future.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P081 Leadership Model</b></p> <p>This programme of work was approved by committee in September 2019 (following consideration of the Schools and Centres modernisation programme - progress update report), with the focus on a review of how the associated Leadership Model will operate in Town and Community Hubs in the future.</p> <p>This Leadership Model will seek to integrate services, functions, and resources and create a system which ensures that Town and Community Hubs operate as a single entity and support a much wider integrated community offer.</p> <p>Work has been underway to scope out the Leadership Model and engage with a range of stakeholders.</p> <p>The plans for this Leadership Model, which is fundamental to ensure a fully integrated community offering while maintaining an effective governance structure, are scheduled to be brought to committee in cycle 4 of 2021 and updated on in 2022.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P039 Scottish Attainment Challenge (SAC) and Pupil Equity Fund (PEF)</b></p> <p>Annual progress report on the SAC and PEF plan to ensure an increased focus on research and evidence-based practice and a more explicit outcomes focus.</p> <p>Work will continue to ensure that the governance for these programmes, which have differing origins and funding approaches, align and facilitate teacher / head teacher empowerment. Support will also be provided to promote an integrated and inclusive approach so that centres can develop synergies between various funding streams while retaining a focus on supporting vulnerable children and families. The Attainment Challenge programme will continue to further develop the cluster model in order that collaboration between services can be accelerated and linked to a common purpose of closing the poverty related attainment gap.</p> <p>This work will be based on lessons learned locally as well as those emerging nationally, and from within the West Partnership, and will focus on a sustainable future landscape beyond SAC and PEF. Work within North Lanarkshire has accelerated the sharing of successful innovations, capitalised on a redesign of integrated service delivery, and supported a more cohesive and coherent approach across all centres and services to provide a common goal. The SAC Plan for session 2021-22 will build on the workstreams developed as part of a comprehensive consultation exercise for 2020-21 and will take forward key elements of integrated practice and structure through, for instance, the cluster model, allowing for support around the child to be more focused and comprehensive.</p>	<p>Internal Audit work on SAC and PEF was undertaken in 2020-21. Routine follow-up work will review implementation of agreed actions. Programme of work activity does not require or justify further Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>

## Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P034.1 Improving outcomes</b></p> <p>The requirement to improve attainment is part of the national driver to deliver Excellence and Equity in Scottish education. This is based on the importance of systems that raise the bar for everyone, while closing the poverty related attainment gap.</p> <p>Statutory legislation under the Standards in Schools etc. Act 2000 (as amended by the Education (Scotland) Act 2016) requires that an annual report is prepared describing local authority activity to:</p> <ul style="list-style-type: none"> <li>• Reduce inequalities of educational outcome experienced by pupils because of socioeconomic disadvantage.</li> <li>• Achieve the strategic priorities of the National Improvement Framework (NIF).</li> </ul> <p>In line with legislation, the council's annual Standards and Quality report aims to evidence the improved outcomes achieved for the people and communities of North Lanarkshire in this respect. This report is also designed to serve three purposes:</p> <ul style="list-style-type: none"> <li>• To provide all stakeholders and the people of North Lanarkshire with the performance information across the six NIF drivers (performance information, school improvement, assessment of children's progress, parental engagement, teacher professionalism, and school leadership), and against the council's improvement priorities to measure how well educational outcomes for young people and their families are improving.</li> <li>• To provide a summary of the outcomes and performance of the Pupil Equity Fund programme at a local authority level, in line with external grant funding.</li> <li>• To provide the information required to contribute to the Scottish Government's annual report on the six NIF drivers for improvement.</li> </ul> <p>2021-22 will also build on the success of the implementation of the innovation and improvement hub, which sits within North Lanarkshire's learning management structure. This will support services to explore emerging thinking and research and make positive practical improvements towards a more connected approach.</p>	<p>Programme of work activity does not require or justify separate Internal Audit coverage in 2021-22. Work will be carried out on robustness of performance reporting within the Service as part of work on QA arrangements.</p>	<p><b>NO</b></p>
<p><b>P035.1 Additional Support Needs (ASN) provision</b></p> <p>Report on implementation of the 12 recommendations outlined in the ASN review, including the reconfiguration of intensive ASN systems and services.</p> <p>In 2019, a major review of ASN provision in North Lanarkshire was conducted by a Member / Officer working group who were responsible for overseeing this work. The review involved a comprehensive evaluation of policy, practice, and provision in North Lanarkshire Council with regards to meeting the support needs of children and young people and ensuring that all are reaching their full potential. 12 recommendations from the review were reported to committee in September 2019, outlining an action plan to improve ASN systems under three headings, improving practice, empowering staff, and managing resources. In May 2020 an update on progress was provided to committee. This update specifically reported on the development of a new learning assistant allocations model, a new pupil support service, and the establishment of integrated cluster well-being teams and bases.</p> <p>In November 2020, a report (<i>Reconfiguring Intensive ASN Systems and Services</i>) was approved by committee. This outlined proposals to reconfigure intensive ASN systems and services to support children and young people with intensive social and emotional needs and highlighted actions to improve the ASN estate out of existing facilities.</p> <p>To ensure appropriate governance is in place, a formal project management governance structure has been adopted to lead and monitor the delivery of the overarching ASN strategy and ensure a consistent and coherent corporate approach is adopted. Progress on the implementation of the 12 recommendations outlined in the ASN review, including the reconfiguration of intensive ASN systems and services, will be the focus of reports to committee during 2021/22.</p>	<p>Significant range of activities being progressed to support the delivery of the Council's ambitions. Audit work will review progress and provide assurance on the adequacy and effectiveness of relevant project management and governance arrangements.</p>	<p><b>YES</b></p>

#### Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P044.1 Keeping the Promise: Care experienced children and young people</b></p> <p>Update on delivery plan with a range of linked initiatives aimed at improving outcomes for children experiencing care, those care experienced, and young people at risk.</p> <p>In February 2020 the Independent Care Review reported its findings in the form of <i>The Promise</i>, which sets out a path for a 10-year programme of transformation in the delivery of care and family support in Scotland and places the voice of children and young people at its heart. North Lanarkshire Council has committed to supporting this programme and to <i>Keeping the Promise</i>. Over the next year it is also anticipated that legislation incorporating the United Nations Convention on the Rights of the Child into Scots Law will be embedded. This will be reflected in the new Children's Services Plan for North Lanarkshire, which is being developed and will run from April 2021, and the updated improvement plan supporting the current Corporate Parenting Strategy (2019-23). To support this several programmes of work, focused on improving outcomes for care experienced children and young people, will continue alongside new areas of work.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P079 Curricular review</b></p> <p>This programme of work relates to the ongoing review of the curriculum and the delivery of a revised curricular model to facilitate a more effective set of pathways for young people. This encompasses a greater emphasis on tackling bureaucracy and school week alignment to meet our priorities. The results of an initial review were reported and at committee in May 2020 which described the work being undertaken by schools and establishments and the central team to ensure coherent curriculum planning and delivery arrangements are in place.</p> <p>There was a further report noted and approved by committee in December 2020 which updated on digital learning and the curricular initiatives introduced as a response to support educators and learners during the coronavirus pandemic and beyond. The report also reviewed the progression towards the implementation of the 32-period week in August 2021. Head teacher timetabling focus groups have been established and a Curriculum Board is overseeing the work.</p> <p>Throughout 2020, the focus has been to strengthen the cohesiveness of the curriculum and the online learning offer, to link in with partners to support and promote positive destinations. For example, through the Pathways Programme, the Virtual School and the creation of the Digital School and the Virtual Classroom. In 2021 and into 2022 this programme of work will report with regular updates to committee on the progress of the curriculum review in relation to learner pathways, the 32-period week, and digital learning and provision.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22. Will be considered for review in 2022-23 as new arrangements become more embedded.</p>	<p><b>NO</b></p>
<p><b>P045.1 Tackling domestic abuse and gender-based violence - support for adults and families</b></p> <p>Report on development of local strategy and delivery plan focusing on enhancing prevention, reducing harm and improving outcomes through a coherent cross service and partnership.</p> <p>Complete review of commissioned domestic abuse services. This work will review the current provision of domestic abuse and gender based violence supports and services across North Lanarkshire against current and future needs, highlight the gaps and identify how services should be developed to contribute to the council's objective to reduce domestic abuse gender based violence. This work will conclude with a report scheduled to be presented to committee in cycle 1 of 2021</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P048.1 Framework for physical activity</b></p> <p>Building on the approved ActiveNL Framework on Active Living, Sport, Dance and Play, prepare a strategic delivery plan which takes into consideration coronavirus recovery planning, and draws on the wider service offering of the new active and creative communities service to deliver support in terms of health and wellbeing, the local economy, education, reducing inequality, and realising innovative future working with our communities in line with A Culture Strategy for Scotland</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P049 Prevention and early intervention</b></p> <p>Report on progress across a wide range of activities implemented to maximise independence and support individuals to remain active members of their communities; this will involve prioritising work in terms of prevention, early intervention, and community capacity building and focusing on promoting health and well-being, and addressing inequalities.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>

## Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P080.1 Keeping the Promise: Support for families</b></p> <p>In February 2020 the Independent Care Review reported its findings in the form of <i>The Promise</i>, which sets out a path for a 10-year programme of transformation in the delivery of care and family support in Scotland and places the voice of children and young people at its heart. North Lanarkshire Council has committed to supporting this programme and to <i>Keeping the Promise</i>. Over the next year it is also anticipated that legislation incorporating the United Nations Convention on the Rights of the Child into Scots Law will be embedded.</p> <p>This will be reflected in the new Children's Services Plan for North Lanarkshire which is being developed and will run from April 2021. This will also be reflected in the wider developments in respect of integrated cluster working within the service, with forward planning embedding the learning from integrated working to support vulnerable children and families during the pandemic period. Specifically, work will include:</p> <ul style="list-style-type: none"> <li>• Implementation of the recommendations arising from the review of intensive social work services.</li> <li>• Expansion of family group decision making and use of individual family budgets.</li> <li>• The development of community mental health and wellbeing supports for children, young people, and families in line with the new national framework.</li> <li>• A review of social work duty systems to ensure better alignment with integrated cluster arrangements and delivery of preventative support.</li> <li>• In conjunction with the ASN programme, a focus of improving wider support and transitions for children with disabilities.</li> <li>• Continuing to improve safeguarding through enhanced practice including involvement in the joint investigative interviewing pilot and the adoption of a contextual safeguarding approach to extra-familial harm.</li> </ul>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P005.2 Tackling poverty</b></p> <p>With a focus on inclusive growth and prosperity for all, The Plan for North Lanarkshire, seeks to ensure that all North Lanarkshire's people share equally in the improving picture, and there is an element of social inclusion across all towns and communities. The focus on poverty means tackling some of the greatest hardships experienced by people living in North Lanarkshire such as low pay, expensive fuel, or inadequate support to meet life's challenges. The focus on inequality means action that reduces the gaps between people living in different circumstances - gaps in relation to health and wellbeing, educational achievement, having a decent job that pays a decent wage, transport to get to work, and good quality services and facilities.</p> <p>Working <i>Towards a Fairer North Lanarkshire</i>, the Tackling Poverty Strategy 2020-23 and supporting action plan were approved in June 2020. The Tackling Poverty Strategy comprises several linked elements, this includes:</p> <ul style="list-style-type: none"> <li>• Child Poverty Action Report - developed and implemented in line with the Child Poverty (Scotland) Act 2017 which introduced statutory targets to reduce child poverty in Scotland by 2030.</li> <li>• Improving the provision of information and advice to help those most vulnerable combat fuel poverty.</li> <li>• Continued roll out of anti-poverty approaches for children, including pedagogical practice, and support programmes to address food poverty.</li> </ul> <p>The programme of work for 2021/22 will ensure annual updates are provided to committee on the implementation of the Tackling Poverty Strategy and outcomes achieved. Work will also include producing an annual Child Poverty Action Report which covers previous years activities and outlines future plans, in line with statutory requirements and aligned to The Plan for North Lanarkshire and reports following conclusions of the review to consider how the council's approach to the implementation of the Fairer Scotland Duty has delivered on the duty to reduce socio-economic disadvantage. This will also examine the synergies and opportunities between the Fairer Scotland Duty and the Tackling Poverty Strategy.</p>	<p>Work will focus on assessing how effectively the Council is managing this risk, how it identifies and prioritises relevant actions and how it assesses impact/performance (see also commentary under relevant corporate risk).</p>	<p><b>YES</b></p>

## Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P016 Homelessness and related support</b></p> <p>Deliver on the intentions laid out in the Rapid Rehousing Transition Plan (RRTP) which aims to rehouse people that have experienced homelessness by ensuring settled housing as an option as soon as possible, rather than lengthy stays in temporary homeless accommodation.</p> <p>Tackling homelessness and dealing with related support needs is central to any strategy in addressing inequality. To this end the council submitted its Rapid Rehousing Transition Plan (RRTP) at the end of December 2018; which aims to see more settled and longer-term housing options made available to those facing homelessness. This outlines how the council and partner organisations set out the changes required in temporary accommodation supply, and housing supply and support across all partners to enable settled housing options for homeless households and to enable them to sustain their tenancies in the future, and minimise time spent in temporary accommodation.</p> <p>The council's Rapid Rehousing years 1 and 2 action plan were presented at committee in cycle 1 of 2020 providing a framework to commence work towards delivering the future vision set out within the RRTP. The timescale of the work to deliver the vision set out within the RRTP in years 1 and 2 was delayed due to the impact of the coronavirus pandemic, however work has progressed across a broad range of areas.</p> <p>The Homes First flexible support service was procured in December 2020 and further information in this respect is scheduled to be presented to committee in cycle 1 of 2021. The implementation of the Homes First service will commence in line with the start date of the contract on 31 January 2021.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P050.1 Do the right thing, first time</b></p> <p>Report on the progress of work at both locality and area-wide levels to further develop frontline services that are integrated at the first point of contact and at delivery; this aims to ensure that wherever people make contact with the system as a whole, they receive a consistent and correct response which has a focus on preventative and anticipatory care approaches. The development of FPoC seeks to build a system which empowers people to be as healthy, safe, and independent as possible but ensures that when they need help, treatment or care, they can access the correct supports efficiently and effectively. The project will link with DigitalNL developments and work in relation to General Medical Services.</p> <p>Report on progress to create a range of prevention and early interventions set within a wider multidisciplinary approach, in line with the Primary Care Improvement Plan and Lanarkshire Mental Health and Wellbeing Strategy 2019-24.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P051 Focus on what matters to people (outcomes)</b></p> <p>Report on the re-tender of the self-directed support and home support frameworks (within the next two-year cycle) to ensure a wide range of quality providers are available for people to choose locally.</p> <p>Report on work to monitor the impact of local responses to improve the support and recognition of unpaid carers.</p> <p>In line with legislation, there is a clear duty on authorities to give people more choice and control over how they achieve agreed outcomes. This includes increased transparency around how much money is available to put individualised support arrangements in place, make services and supports much more specifically designed to meet individual needs, and be able to achieve important outcomes. Self-Directed Support (SDS) aims to improve people's lives by empowering them to be equal partners in the design, delivery, and evaluation of their support. North Lanarkshire has been at the forefront in developing the model, with significant progress having been made for children affected by disability and younger adults. The modernisation of home support services is an important development in ensuring that older adults are more routinely offered choice and control through individual budgets.</p> <p>The success of promoting increased choice and control is dependent upon a wide range of local authority, third, and independent sector providers being available to meet the wide and varied needs of children, adults, and older people. Within the next two year cycle the SDS and Home Support frameworks will be retendered to ensure a wide range of quality providers are available for people to choose locally.</p>	<p>SDS covered by recent audit work. Issues arising will be progressed via routine follow-up work. Programme of work activity does not require or justify further Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>

#### Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P052 Support people to live well connected lives</b></p> <p>Report on progress of further developments to maximise the use of electronic scheduling and remote working, in line with DigitalINL, to improve both the quality and efficiency of the service on offer.</p> <p>Report on progress of the relocation of the home support management to a central base; this will enable development work to commence on the next stages of the evolving model.</p> <p>Report on a whole system approach to supporting people effectively to minimise use of hospital or care settings and maximise support at home.</p> <p>Promoting increased choice and control through the principles of SDS will continue to be a focus for the Health and Social Care Partnership and social work services. The implementation of the new model of home support has been ongoing over the past few years, creating a greater focus on rehabilitation, recovery and reablement and introducing the option of SDS for older people. In line with the DigitalINL programme, further developments are progressing to maximise the use of electronic scheduling and remote working, which will improve both the quality and efficiency of the service on offer.</p> <p>Findings from the national independent <i>Review of Adult Social Care</i> services were published in early February 2021; this will inform the future direction of local services and models of care. Work with wider partners, in particular Community Solutions (a community-led health and social care investment programme, focused on building communities where people can have full, independent lives adds a depth to the local response which recognises the importance of people living well, with friends and relationships and active roles within local communities.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P054 Technology and sustainable solutions</b></p> <p>Report on progress of developments of information and digital technology, and digital access and solutions as they support transformational change. Detail will include the further development of self-help platform Making Life Easier, development of integrated communications, and upgrade of the eCare system.</p> <p>Within the world of health and social care, technology enabled care is an ever-expanding feature of developing models. This has particularly been the case over 2020 and into 2021 with the response to the coronavirus pandemic relying heavily on the extended use of technology in care and support, as well as for lines of business. In North Lanarkshire, there are many examples of how innovative use of technology has supported individuals to access services and supports, remain in the community, and manage their condition. This experience of technology is now expanded to include <i>Near Me</i> (a video consulting service that enables people to have health and social care appointments from home or wherever is convenient) access to assessment and treatments.</p> <p>In conjunction with South Lanarkshire Health and Social Care Partnership, the pan- Lanarkshire Technology Enabled Care group has been awarded funding from the national work stream to support development of a blueprint from which to develop future service provision. In conjunction with housing, a project will be developed to fully embed the wide range of technological supports within a Very Sheltered Housing Complex, with the aim of supporting new models of support and care and evaluating the impact for potential wider roll out. Opportunities will also be maximised around the community alarm service, with a move to digital opening up potential for further innovative practice.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>

#### Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P082 Work, volunteer, and care</b></p> <p>Report on the progress of the development of the Care Academy for Health and Social Care.</p> <p>Report on progress on implementing the requirements of the Carers Act.</p> <p>Supporting the health and wellbeing of staff, volunteers, and carers is a key ambition within the Strategic Commissioning Plan 2020 - 23 and is essential to sustaining a whole system approach to improving the health and wellbeing of our local communities. The Care Academy plays an important role in developing the future workforce as well as provide encouragement and opportunity to progress for current employees. The Community Solutions strategy, supported by Voluntary Action North Lanarkshire, provides an important vehicle to supporting community response to connecting people.</p> <p>The Carers (Scotland) Act 2016 set out a range of duties on local authorities and health boards to improve the support and recognition of unpaid carers. The Act is designed to support carers' health and wellbeing within each Health and Social Care Partnership area. The Carers Strategy Implementation Group will continue to monitor the impact of the local responses to act and bring forward regular reports to the Adult Health and Social Care Committee and Integrated Joint Board.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P088 Digital infrastructure</b></p> <p>Report on the twin tracked transformation programme to DigitalNL, delivering infrastructure and affordable connectivity.</p> <p>Digital infrastructure is the twin tracked transformation programme to DigitalNL. Through delivering next generation digital infrastructure, this project aims to stimulate inclusive economic growth and investment in digital skills. By providing the affordable connectivity required to attract new businesses and tackle areas of digital exclusion, digital infrastructure creates an environment that fosters innovation and supports people and businesses to live, learn, work, and operate in smart and digital ways. A communications technology partner will help shape digital connectivity and deliver smart services and intelligent solutions.</p> <p>Driven by the ambition set out in The Plan for North Lanarkshire, fully integrated digital services that are responsive to changing demand and meet residents and service users' needs will be developed. This programme of work includes providing a smart underlying infrastructure to gather data to aid in the design and delivery of future council services, ensuring state of the art connectivity in key council buildings and areas, facilitating 5G coverage, providing the foundations on which to transform residential areas into Smart Towns and connect them to innovative services that help reduce demand and support priorities, and enabling the Internet of Things (IoT) as standard across North Lanarkshire's homes, streets, communities, and towns.</p> <p>All IT architecture, solutions, and devices will be prioritised, developed, and managed through the Enterprise Architecture Governance Group (EAGG). By maintaining strategic oversight, the EAGG will ensure all IT related projects and solutions are fit for purpose, comply with all relevant standards, specifications, and principles, and facilitate a consistent one council approach.</p>	<p>Digital NL and associated digital infrastructure arrangements remains a key transformational programme of work and providing assurance on this remains a priority for Internal Audit work in 2021-22</p>	<p><b>YES</b></p>
<p><b>P007.1 Annual corporate communications plan</b></p> <p>A Communications Strategy was approved at committee in June 2019. This sets out how the council will communicate its vision through ongoing brand development within the <i>Live, Learn, Work, Invest, and Visit</i> themes and strategic deployment of campaigns. To support the Communications Strategy a communications plan is updated each year, this describes planned major communications activity under the <i>Live, Learn, Work, Invest, and Visit</i> themes, forward looking over a 12-month period. It also reports on the previous year's activity in support of all the council's strategic priorities. The plan is scheduled to be presented to committee in cycle 2 every year.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>

## Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P003.2 Business change and service redesign</b></p> <p>Outline plan of DigitalNL work packages which aim to deliver service, business, and technological changes internally and externally, to improve service delivery, drive efficiencies, and realise the benefits to the council and the people and communities of North Lanarkshire.</p> <p>Progress update of delivery of DigitalNL work packages.</p> <p><u>Business change and service redesign</u></p> <p>The DigitalNL transformation programme has a significant impact internally on council staff and externally with service users, the wider public, and local businesses. This involves changes to the way services are delivered, realigning staff roles and responsibilities and building digital knowledge and skills, shifting the way people interact with the council towards accessible online solutions, and enhancing the digital infrastructure across North Lanarkshire. Maintaining this overarching programme of transformation ensures strategic oversight not only of each individual digital work package, but also of the wider council transformation programme through the North Lanarkshire Redesign Board. This includes the following:</p> <ul style="list-style-type: none"> <li>• A programme of service construct sprints to improve productivity and remove inefficiencies and reconfigure processes to better deal with the impact of rising service demand and decreasing resources.</li> <li>• Improvements to self-service opportunities for residents to encourage a culture of self-management and self-support.</li> <li>• Further development and roll out of self-service opportunities to enable staff to be more self-sufficient and better equipped to deliver the needs of the business.</li> <li>• Implementation of further intelligent automation to improve productivity by eliminating data entry errors and decrease completion times in tasks that are high volume, repetitive and manually intensive.</li> <li>• Oversight of the Systems Integrator (SI) developments in delivering the work packages for mobilisation and planning, digital workplace (Microsoft 365) design and implementation, cloud assessment and migration, and the digital platform foundation.</li> <li>• Management of the benefits realisation approach to define and track the benefits achieved from the various change programmes to ensure these are realised.</li> <li>• Alignment with the development of service specific workforce plans (i.e. the digital workforce and skills programme of work within P061.2) to take account of the affect which the DigitalNL transformation programme will have on the size and shape of the council's workforce and what it means for existing roles, as well as roles that are likely to be required in future.</li> </ul> <p><u>Digital and ICT Strategy</u></p> <p>A crucial element of the shared ambition is transforming the way services are delivered by redesigning them. This requires combining a deep understanding of local needs with change management techniques and technological innovations to offer better management of demand, more reliable and efficient handling of routine transactions, and greater use of shared data.</p> <p>The Digital and IT Strategy, reviewed in September 2020, outlines how technology will be used to transform service delivery and support the council in achieving the ambitions laid out in The Plan for North Lanarkshire. Several policies and plans, and a range of service redesign guidance and associated tools and techniques, contribute to the development and delivery of the shared ambition and digital vision, and it is important that these do not operate in isolation.</p> <p>Moving forward this programme of work will ensure alignment and governance of all applications, infrastructure, policies, and service redesign processes in both the delivery of The Plan for North Lanarkshire and supporting Programme of Work. This will also ensure a proactive approach in determining and ensuring end user computing requirements.</p>	<p>Digital NL remains a key transformational programme of work and providing assurance on this remains a priority for Internal Audit work in 2021-22</p>	<p><b>YES</b></p>

#### Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P069.1 Driving digital locally</b></p> <p>The wide-reaching extent of the DigitalNL transformational programme has a significant impact for staff and service users, businesses and people across North Lanarkshire's communities within the council and for service users, businesses, and people across North Lanarkshire's communities. In approving the DigitalNL business case, Members acknowledged this would require adoption of a <i>whole place approach</i>, with all future service delivery being designed to reflect the needs and outcomes of communities going forward. A range of communication channels were deployed during 2020/21 to provide the initial messages around this <i>whole place</i> change and, moving forward into 2021/22, stakeholder engagement will be developed through Driving Digital Locally communication and engagement. These arrangements, developed in tandem with Community Boards, will be designed to facilitate local people, Elected Members, and communities being at the heart of the council's operating model.</p> <p>This plan will set out key activities, milestones, and timelines to engage with stakeholders at all levels and will be linked to the ongoing development of the Customer Services Hub as the local point for customer activities, offering a contact for enquiries for services and self-serve options following service redesign and build phases. Involving stakeholders and staff, providing opportunities for ongoing dialogue, and listening to views and taking feedback on board is essential to ensure service design reflects stakeholder needs, views, and aspirations.</p> <p>Aligned to the council's Communications Strategy, this programme of work will ensure the development of a rolling plan of communication and engagement activity so that all stakeholders - staff, Elected Members, Trade Unions, service users, residents, and businesses - are well informed, left in no doubt as to what is happening, and positively welcome the transformation.</p>	<p>Digital NL and associated arrangements remain a key transformational programme of work and providing assurance on this remains a priority for Internal Audit work in 2021-22</p>	<p><b>YES</b></p>
<p><b>P066 Modernisation and long-term sustainability of the electoral structure</b></p> <p>In line with the planned investments, asset rationalisation, and improvements outlined in The Plan for North Lanarkshire, the council's election management arrangements are being reviewed to ensure best use of resources and community facilities, effective use of digital solutions, and continued involvement of the people and communities of North Lanarkshire moving forward. It is anticipated the review will conclude with a report to committee in cycle 3 of 2021.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P090 Review of governance and induction processes</b></p> <p>Report on conclusion of review of governance and induction process in advance of the Local Government election in May 2022, so that an appropriate framework is in place for the new Council</p> <p>In advance of the Local Government election in May 2022, and the inception of a new Council, a comprehensive review requires to be carried out. This will encompass all internal governance arrangements and associated risks, statutory requirements, training needs (including lessons learned based on engagement with current Elected Members), and ICT requirements so that an appropriate framework is in place for the new Council. It is anticipated the review will conclude with a report to committee in cycle 4 of 2021.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P091 Review of Serious Organised Crime and Counter Terrorism arrangements</b></p> <p>Report on conclusion of review of Serious Organised Crime and Counter Terrorism arrangements to ensure the council is not exposed to any incident which gives rise to loss of life or injury, financial loss, or reputational damage.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>

#### Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P085 Tenant Participation Strategy</b></p> <p>Report on development, consultation, and production of the Tenant Participation Strategy 2020-25 and action plan which sets out information on participation and how tenants and residents can get involved and influence housing and related services.</p> <p>There is a statutory requirement under The Housing (Scotland) Act 2001, Section 53 (1) which sets out the duty for social landlords to develop and publish a Tenant Participation Strategy in consultation with tenants. The Housing (Scotland) Act 2010 places additional duties on social landlords to involve both tenants and other customers in housing and related activities.</p> <p>Following extensive consultation and involvement (with tenant representatives, including the North Lanarkshire Federation of Tenants' and Residents' Associations) to review and evaluate the existing Tenant Participation Strategy, the new strategy for 2020-25 was approved at committee in February 2020 and launched in April 2020. The Tenant Participation Strategy 2020-25 (<i>Involving Tenants - Improving Services</i>) replaces the previous strategy and is the main source of information regarding tenant participation; it outlines opportunities to participate in the monitoring and development of the housing service. The aim of this strategy is to continue to develop and improve how the council communicates with tenants and residents and ensures opportunities are provided for participation and involvement that are accessible to all.</p> <p>The objectives set out within the five-year Tenant Participation Strategy highlights the activities required to help achieve the overall aim. They are the main tasks required and are mindful of the key messages provided by tenants and residents throughout consultation - this includes contributing to delivery of The Plan for North Lanarkshire by enhancing participation, capacity, and empowerment across communities, continuing to develop engagement opportunities for tenants, residents and under-represented groups (that will develop their capacity to help themselves at a North Lanarkshire and local level), ensuring effective use of tenant participation resources (to involve tenants and residents in the decisions and development of services and supports), and demonstrating continued commitment to customer satisfaction and feedback.</p> <p>Due to the impact of the coronavirus pandemic, tenant participation could not be delivered in its usual form during 2020, meaning the action plan has not been fully progressed as expected. Work is ongoing to further review and update the milestones and outcomes within the action plan that supports the Tenant Participation Strategy. This update is scheduled to be presented in committee in cycle 2 of 2021.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>

#### Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P086 Equalities</b></p> <p>Establishing equalities outcomes is a requirement of the Public Sector Equality Duties with the purpose of advancing the general Equality Duty. These require to be evidence based and should be refreshed every four years, with progress reported every two years.</p> <p>A refreshed set of equality outcomes, covering the years 2021-25, is scheduled to be presented to committee in cycle 2 of 2021 for approval. These outcomes will be developed through ongoing community engagement and gathering qualitative and quantitative information regarding the disadvantage and inequalities experienced by people with characteristics protected by the Equality Act 2010. In addition, as with a <i>One Plan</i> approach, engagement will take place with the council's Community Planning Partners (who are also required to set equality outcomes) to consider areas where a joint approach would be appropriate and bring wider benefits.</p> <p><u>Black Lives Matter Working Group and BAME research</u></p> <p>As approved at the Council meeting in August 2020, a Member / Officer Working Group has been established to look at how "<i>the council and its partners can work to ensure that all residents are able to live their lives free from racism or discrimination of any form</i>". At this meeting it was also agreed that the working group would have representation from the Black, Asian, and Minority Ethnic (BAME) community, and they would also review all statues, historical symbols, buildings or schools in North Lanarkshire to properly understand their history and context, and examine the curriculum and provide a full report to a future meeting of the Policy and Strategy Committee.</p> <p>As reported to committee in November 2020 research is also underway to understand the experiences of North Lanarkshire's BAME people, including quality of life, housing, employment, harassment and hate crime, and access to services. This work will provide a rich understanding of the needs, experiences, and aspirations of North Lanarkshire's BAME people and communities. A report with findings and recommendations is scheduled to be presented to committee in cycle 2.</p> <p><u>Employer accreditation programmes to advance equality - Disability Confident Leader and Equally Safe at Work</u></p> <p>The council currently holds two specific equality focused employer accreditation awards:</p> <ul style="list-style-type: none"> <li>• <b>Disability Confident Leader</b> which aims to advance equality of disabled people by meeting criteria set out within the themes of getting the right people for our business, keeping and developing our people, and showing leadership by actively helping other employers make the journey to becoming Disability Confident.</li> <li>• <b>Equally Safe at Work (ESAW)</b> - The council has been advised of its success in achieving the ESAW bronze award informally. A formal announcement will be made in March 2021. Equally safe recognises that violence against women is both a cause and consequence of gender inequality. Therefore, addressing gender inequality in the workplace is a fundamental step in preventing violence against women.</li> </ul> <p>A report detailing the progress of these employer accreditation programmes and aims for 2021/22 is scheduled to be presented to committee in cycle 3</p> <p><u>Fairer Scotland Duty</u></p> <p>As noted in the programme of work for tackling poverty (P005.2) a review will be undertaken during 2021 which will also examine the synergies and opportunities between the Fairer Scotland Duty and the council's Tackling Poverty Strategy. Following the conclusion of this review the findings are scheduled to be presented to committee in cycle 3 of 2021.</p>	<p>While a general overview of how the Council manages the associated risks will be covered as part of wider work on governance, this Programme of Work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>

#### Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P056.2 Working with communities' model and supporting governance structure</b></p> <p>Report on progress made by Community Boards in implementing the nine local outcome improvement plans with a focus on partnership support to enable community informed and led action.</p> <p>Establish and deliver a Community Board development programme to strengthen the governance structure and facilitate a maturing of community empowerment and engagement in line with Delivering for Communities.</p> <p>Report on progress in terms of delivering on the local outcome improvement plans and in line with the Community Empowerment (Scotland) Act 2015 and ensure development of a council / partnership delivery / support model and performance management, reporting, and review framework is embedded.</p> <p>Establish Participatory Budgeting task / reference groups by Community Boards with implementation supported through the Community Board development programme</p> <p>Approved at committee in 2019, <i>Community Matters - a Framework for Working with Communities</i>, outlines the principles and approaches to working with communities in the development and delivery of The Plan for North Lanarkshire and the supporting Programme of Work. Reflecting this, updates have been provided to committee on the implementation plan for engaging communities at a locality level within nine distinct communities. This includes:</p> <ul style="list-style-type: none"> <li>• Establishment of nine Community Boards to ensure community involvement and governance for local decision making and investment.</li> <li>• Work with local communities to develop nine targeted local outcome improvement plans for each area.</li> <li>• Development of engagement plans for all key elements of The Plan for North Lanarkshire relevant to an area or community of interest.</li> <li>• Development of a shared community and voluntary sector support framework and working arrangements.</li> <li>• Creation of opportunities for local people to influence use of council and, where appropriate, partnership resources through a Participatory Budgeting model.</li> </ul> <p>The programme of work for 2021/22 will build on the progress made to date in implementing Community Matters and further reports to committee during 2021/22 will therefore focus on:</p> <ul style="list-style-type: none"> <li>• Reporting progress in relation to the work of Community Boards and the associated governance and accountability aspects.</li> <li>• Establishment of a Community Board development programme.</li> <li>• Implementation and monitoring of the priorities identified through the nine local outcome improvement plans and delivery approaches.</li> <li>• Development of a council / partnership delivery / support model and performance management, reporting, and review framework.</li> <li>• Further development of a co-ordinated approach to community focused communication and engagement to ensure best use of resource and targeting of key messages and opportunities.</li> <li>• Progress on mainstreaming Participatory Budgeting approaches.</li> <li>• Community and voluntary sector commissioning arrangements.</li> <li>• Co- production, with partners, of a strategic plan for community capacity building.</li> </ul>	<p>This Programme of work activity has been the subject of previous work on Community Engagement and Participatory Budgeting but remains an important aspect of how the Council aims to deliver its ambitions and ongoing developments means that providing assurance on the adequacy and effectiveness of relevant management arrangements and progress remains a priority for Internal Audit work in 2021-22 and will be included within work on corporate governance and the management of strategic change.</p>	<p style="text-align: center;"><b>YES</b></p>

#### Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P084.1 Building capacity and social capital</b></p> <p>Young people - Report on delivery and implementation of the North Lanarkshire Working with Young People Delivery Plan 2020-25 and report on outcomes achieved.</p> <p>Community based adult learning - Report on implementation of the national Adult Learning Strategy which includes adult literacy and numeracy and English as a second language; this will inform a delivery plan for adult learning in North Lanarkshire that contributes to the Workforce for the Future strategy.</p> <p>Community based adult learning - Report on delivery and outcomes achieved from the Adult Learning Delivery Plan and Family Learning Plan. This will ensure there is a strong cohesion between adult learning and employability and take into consideration the impact of the coronavirus pandemic on employment opportunities for young people and vulnerable groups.</p> <p>Community learning and development - Report on progress in relation to community learning and development activity, including both universal and targeted work with an emphasis on engagement with vulnerable people living in the lowest 20% data zones and other vulnerable groups as reflected within the revised national self-evaluation framework for community learning and development.</p> <p>Commissioning - Report on the implementation of a commissioning approach to investing in the local community and voluntary sector to shape and guide relationships and approaches and support the voluntary sector as a delivery partner.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P002.1 Asset rationalisation and development</b></p> <p>Report on the development of a Corporate Asset Management Plan and update on property rationalisation programme.</p> <p>Report on rationalisation process for fleet, waste, and environmental assets operational base to maximise use of the central depot at Bellshill.</p> <p>Provide progress update on work to develop Dalmacouther as a dedicated waste transfer facility, power generation at two former landfill sites, and investigate extension of shared Clyde Valley waste arrangements.</p> <p>Report on progress to consolidate and rationalise environmental assets (trees, open spaces, bridges, lighting columns, and carpark) across the council to enable a holistic overview of the management and maintenance of environmental assets.</p> <p>Establish a resource plan, reflecting the Community Asset Transfer Policy, to develop community capacity and optimise the opportunities for communities that strategic asset management offers in terms of enabling the community and voluntary sector to deliver services</p> <p>Reviews will continue to radically change how the council uses its office accommodation and wider estate portfolio and reduce the requirement for many existing premises through more flexible, smarter, agile working practices and improved space utilisation. The impact of the coronavirus pandemic has led to an opportunity to accelerate the office rationalisation programme and mobilise agile working practices as a pre-cursor to the development and introduction of the community hub model in localities and roll out of DigitalNL.</p> <p>The Corporate Asset Management Plan (CAMP) requires to be re-aligned and investment prioritised in the future to make a sustainable estate, remodel the provision to meet operational needs and support services being delivered within, and in conjunction with, local communities. Development of the CAMP and an update on the property rationalisation programme is scheduled to be presented to committee in cycle 4 of 2021.</p> <p>Work will also continue to rationalise and develop the fleet, waste, and environmental assets operational bases.</p>	<p>Addressed by recent audit work. Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>

#### Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P011 Three-year revenue budget strategy</b></p> <p>To support the ongoing delivery of the council's services and shared ambition, work will continue to progress the implementation of the approved three-year revenue budget strategy. An update on the implementation of the key principles and further development of the strategy will be reported to committee in cycle 2.</p> <p>Updates on the progress of implementation of savings will be provided to committee in September 2021 (cycle 3) and March 2022 (cycle 1). The assumptions in the council's Medium-Term (5 year) Financial Plan will be reviewed. This will allow updated scenarios, relating to the anticipated budget gap from 2022/23 to 2026/27 to be identified and reported to committee in cycle 3.</p> <p>Following the announcement of the Local Government Financial Settlement, budget options will be finalised to allow the Council to update the three-year rolling budget (2022/23 to 2024/25) in February 2022 to ensure future plans for the shared ambition remain affordable and sustainable.</p>	<p>Addressed by recent audit work. Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P012 Community Investment Fund</b></p> <p>A critical element of The Plan for North Lanarkshire is the development of a Strategic Capital Investment plan that supports the shared ambitions and programmes of work.</p> <p>In cycle 1, the Strategic Capital Delivery Group will present a refocused Strategic Capital Investment Programme to committee highlighting the investment targets for the next 5 years which are aligned with programmes of work and The Plan for North Lanarkshire, while ensuring sustainable investment in the council's existing assets. This programme will incorporate all elements of capital investment and available resources, including capital grant, external funding, and resources available through the council's Community Investment Fund.</p> <p>In cycle 4, the annual Community Investment Fund update report will be presented to committee highlighting the ongoing impact of changes to variables (such as housing growth and prudential borrowing factors) which will affect the level of funding available through the Community Investment Fund. This process will inform the annual Strategic Capital Investment programme budget report which will reflect updated assumptions on capital resources available to the council and will ensure the investment programme is robust, affordable, and sustainable.</p> <p>To ensure robust ongoing monitoring of the delivery of the annual Strategic Capital Investment Programme, regular updates will be brought to committee at each cycle.</p>	<p>Addressed by recent audit work. Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P061.2 LearnNL - employee learning and development programmes, including digital workforce and skills</b></p> <p>Provide an update on LearnNL, in particular work undertaken to improve capabilities in terms of achieving a digital workforce with the relevant skills, and the launch of the new Leadership Academy designed to improve manager capacity and capability. This report will also provide an update of progress against the Graduate and Modern Apprenticeship programmes and how they are enabling the council to build the workforce for the future.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P064.2 Employee engagement and mental health and wellbeing</b></p> <p>Provide a progress report on the employee engagement and workforce mental health and wellbeing programme, including a refresh of the council's Mental Health and Wellbeing Strategy and progress against the Investors in People improvement plan.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>

#### Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P059 Improve procurement capacity and capability</b></p> <p>To further develop procurement capacity and capability across the organisation, progress has been made in rolling out a more efficient and effective means of procuring goods, services, and works required by the council. This has been achieved by working with services through the category manager approach and ensuring that procurement methodology and activities become embedded across the council. This is being further supplemented by work segmenting procurement activity across all council services, which will identify procurement activity and resource implications.</p> <p>Further development will involve a review and update of the Procurement Strategy 2020-22, publication of the Annual Procurement report in 2021/22, delivery of the 2020/21 Procurement Improvement Plan, and delivery of the procurement contracting work plan (which includes procurement support for a number of council programmes of work such as the Enterprise Strategic Commercial Partnership and DigitalNL). This will help secure further improvement in the score achieved by the council at the next external assessment of procurement capability, conducted by Scotland Excel every two years.</p> <p>A review and update of the General Contract Standing Orders will be undertaken, this will address any legislative changes relating to Brexit. Work is also ongoing to determine the ongoing effects of the new trade arrangement with the European Union.</p>	<p>Compliance with expected procurement requirements will feature in a range of audit work during the year, with a specific exercise planned to look at compliance with expected controls/processes.</p>	<p><b>YES</b></p>
<p><b>P087.1 Climate change: committing to net zero</b></p> <p>In 2015 the United Nations Framework Convention on Climate Change (UNFCCC) Paris Agreement detailed its aim to reduce emissions as quickly as possible, aspire to halt global warming, and prevent a rise in temperature of a further 2oC. The agreement came into force on 4 November 2016.</p> <p>Following this, the 2030 Climate and Energy Framework was revised in 2018 with an increase on previous targets:</p> <ul style="list-style-type: none"> <li>• Reduce greenhouse emissions by (at least) 40%.</li> <li>• Meet (at least) 32% of EU energy needs with Renewables.</li> <li>• Reduce energy consumption by (at least) 32.5% by 2030.</li> </ul> <p>In Scotland, the legislation has constantly looked to go beyond these targets. The Climate Change (Emission Reduction Targets) (Scotland) Act 2019 amended the original Climate Change (Scotland) Act 2009 with a new net zero target on all greenhouse gas emissions for 2045 focusing on three sectors: industry, agriculture, and transport.</p> <p>The risk of climate change to the local economy is considered significant and therefore as well as being the right thing to do, any deliberate interventions will benefit North Lanarkshire. This urgency is reflected in the Climate Emergency that was declared by Elected Members in June 2019, with a target to move to net zero emissions by 2030 approved at committee in May 2020.</p> <p>In preparation for COP26 (the 26<sup>th</sup> conference of the parties / the major United Nations climate change summit due to take place in Glasgow in November 2021), the council, in partnership with Engie, will host a number of events designed to engage different stakeholders locally as well as nationally. While COP26 will look to find a solution internationally, the council's events will seek to broaden knowledge and inspire stakeholders to act across the local authority area.</p> <p>By playing a leading role and delivering a series of high impact thought provoking leadership events (around the broad themes of climate change and the transition to net zero), it is anticipated that the North Lanarkshire Council / Engie COP26 Partnership Programme can engage communities, businesses, schools, Elected Members, Scottish Government, and council staff in a positive, locally led vision for change.</p> <p>A full revision of the Carbon Management Plan will be undertaken, utilising a carbon budget approach (where feasible), with view to it becoming a living document where project information can be added in real time, leading up to 2030.</p>	<p>Although the subject of previous audit work, the increased expectations placed upon the Council merits further Internal Audit coverage in 2021-22.</p>	<p><b>YES</b></p>

#### Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P089 Absence management</b></p> <p>Following an extensive review and redesign of the council's approach to managing absence (which was carried out in partnership with the Trade Unions) a new programme of work will be brought forward for 2021. This will focus on the implementation of a new policy and approach, which will be supported by a full plan of activities, to ensure a sustainable improvement in the level of absence across the council. This will involve the full roll out of the new policy and approach during the first half of 2021, involving managers at all levels and supported by an effective range of tools and other supports to ensure that the approach is fully embedded and consistent.</p> <p>Work will also include the delivery of ongoing associated training and development to further build the skills and confidence of managers to better engage in managing absence within their teams, particularly mental health related absence and additional research work and analysis of trends and other data to gain a deeper understanding of the wider underlying and systemic issues which may be contributing to high levels of mental health related absence across the council.</p>	<p>Addressed by recent audit work. Programme of work activity does not require or justify Internal Audit coverage in 2021-22.</p>	<p><b>NO</b></p>
<p><b>P072.2 Strategic data management</b></p> <p>Report on the implementation of the Data and Information Management Roadmap through the themes of vision, organisation and governance, culture and skills, technology and architecture, and process to advance the council's data maturity score.</p> <p>Report on the implementation of Phase 2 of the BI Hub development to deliver on the core and service hub requirements and support the advancement of the council's data maturity score.</p> <p>The Data and Information Strategic Roadmap outlines the approach which will drive data management and storage to support strategic, evidence based, decision making, and the vision set out in The Plan for North Lanarkshire. The main aim of the Roadmap is to ensure that one single source of truth for all data is retained within the council thus ensuring that through the Master Data Entities of Customer, Cases, Employees, and Place there is an ability to process and use data as information which can support service delivery, cost reduction, and risk management arrangements. A critical tool to enable this approach will be the further development of the Business Intelligence (BI) Hub (Phase 2) which is being progressed as part of the DigitalNL transformation programme. This new capability within the council will operate hand in hand with service delivery to provide information, intelligence, and insight. The automated platform will integrate with systems to provide a single source of data in line with the one council approach. The use of a range of BI tools will enable the data to be turned into actionable information that will enable the council to detect and drive efficiencies within the current financial and resource constraints, allow areas requiring improvement to be identified, and demonstrate how the council is performing against The Plan for North Lanarkshire. Greater insights will also be gained into how residents, businesses, and partners are engaging with the council, as well as their needs and how to meet these.</p>	<p>Programme of work activity does not require or justify Internal Audit coverage in 2021-22, although a watching brief will be maintained and the governance of this project may be selected for review as part of planned work on Digital NL.</p>	<p><b>NO</b></p>

## Appendix 4 Internal Audit consideration of Programme of Work for inclusion in the 2021-22 Plan (continued)

Programme of work to support the shared ambition	Internal Audit commentary	Include in 2021-22 Plan
<p><b>P075.1 Strategic oversight and accountability</b></p> <p>Annual review and update of the Programme of Work to provide Members with a composite overview of progress to date, along with the future roadmap to ensure strategy remains connected to delivery and the Programme of Work enables the ongoing delivery of projects, activities, and services in support of The Plan for North Lanarkshire.</p> <p>Annual review of The Plan for North Lanarkshire, incorporating updates arising from the Strategic Self-Evaluation Framework annual review programme, level 1 context indicators, level 2 and 3 performance results, and progress in delivery of Programme of Work.</p> <p>Four complementary frameworks support The Plan and Programme of Work; these are designed to enable a regular structured approach to assessing progress, measuring success, and identifying (where necessary) areas requirement improvement. These are:</p> <ul style="list-style-type: none"> <li>• Strategic Policy Framework.</li> <li>• Strategic Self-Evaluation Framework.</li> <li>• Strategic Performance Framework.</li> <li>• Strategic Governance Framework.</li> </ul> <p>Update on the review programme to ensure each element in the four supporting frameworks of Strategic Policy, Self-Evaluation, Governance, and Performance is up to date, on a timetable for review at an appropriate interval, and reported to the relevant committee. This includes use of the project management model implemented across the council to ensure a consistent, corporate approach to managing projects and programmes of work.</p> <ol style="list-style-type: none"> <li>a) Annual position statement on four supporting frameworks</li> <li>b) Strategic Policy Framework - update on review programme</li> <li>c) Strategic Governance Framework - update on review programme</li> <li>d) Report on draft annual Governance Statement (prior to inclusion in annual accounts)</li> <li>e) Update on Strategic Self-Evaluation Framework</li> <li>f) Update on Strategic Performance Framework</li> <li>g) Review / update on the corporate Project Management model</li> </ol> <p>Report on arrangements to ensure the council maintains adequate oversight of service delivery and governance while demonstrating where arm's length external organisations and other partnerships are supporting delivery of The Plan for North Lanarkshire.</p> <p>Regularly assess the effectiveness of the risk management arrangements which the council has in place to assist the identification and management of risks, strengthen organisational resilience, improve governance and stakeholder confidence and trust, and increase the likelihood of the council achieving its planned outcomes, priorities, and ambitions and report the results of that assessment to key stakeholders.</p>	<p>Much of this activity will be covered by planned work in 2021-22 on the Council's corporate governance arrangements.</p>	<p><b>YES</b></p>

**Appendix 5: Internal Audit performance framework**

Category	Measure	Internal Audit management	Reported to Chief Executive and CMT	Reported to A&SP (Quarterly)	Reported to A&SP (Annual)
1. Delivery of Annual Plan	Percentage completion of agreed plan	X	X		X
2. Targeting	Percentage of key corporate risks and key financial systems over which assurance provided	X	X		X
3. LGBF - Efficiency	Cost of Internal Audit per £ million revenue budget	X			X
4. LGBF - Efficiency	% of productive hours delivered v Plan	X			X
5. Delivery / recommendations	Percentage implementation of agreed actions by implementation date (cumulative year to date)	X	X	X	X
6. Delivery / other	Number of significant irregularity / fraud investigations	X	X		X
7. Customer satisfaction results	Scores from customer satisfaction questionnaires (audit assignments) (cumulative year to date)	X	X	X	X
8. Customer satisfaction results	Scores from key stakeholders (CMT and A&SP) questionnaires (overall performance of the function)	X	X		X
9. Quality / standards	Reliance placed by External Audit on the work of Internal Audit	X	X		X
10. Quality/ standards	Quality review outcomes – EQAR or internal self-evaluation	X	X		X
11. Delivery of Annual Report	Annual opinion /report prepared by 31 May annually	X	X		X
12. Targeting	Approval by CMT and A&SP of strategy and annual plan by 31 May annually	X	X		X
<b>Internal management performance indicators</b>					
13. Efficiency	Actual v planned days on completed assignments	X			
14. Efficiency	Time between completion of fieldwork and draft reports being issued	X			
15. Efficiency	Time between draft reports and final reports being issued	X			