

## Appendix 1: Audit Plan April 2023-March 2024

Area of Focus	Assurance Title	Impact (HML)	Assurance Focus	Audit Type	Corporate Plan Priority	Risk Register
Core and Corporate Functions	Core Financial Systems – Assurance Mapping including review of management self-assessment against the CIPFA Financial Management Code (completion of work started in 2022/23)	H	Use of financial resources and financial reporting	Assurance Review	7	2
	Core Financial Systems – Treasury Management	M	Systems and processes for management of transactions	Opinion Audit	7	2
	Core Financial Systems – Vendor Creation and Amendment	H	Systems and process for managing set up and changes to supplier details	Follow Up Audit	7	2
	Core Financial Systems – Adults Payments	H	Risk based audit of actions planned and being taken to address issues identified in payment processes – to include audit advice and guidance	Assurance Review	2 7	2 7
	Core Financial Systems – Foster Carer Payments	H	Risk based audit of actions planned and being taken to address issues identified in payment processes – to include audit advice and guidance	Follow Up Audit	1 7	1 7

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	Core Financial Systems – Spend Data Analysis	M	Information management, reporting and decision making	Assurance Review	7	2
	Core Financial Systems – Imprest Accounts	M	Risk based audit of actions planned and being taken to address issues identified in payment processes – to include audit advice and guidance	Follow Up Audit	7	1 2
	Core Financial Systems – Legal Services	M	Systems and processes for cost and income management	Assurance Review	7	2
	Core Financial Systems – Parking	H	Systems and processes for management and reconciliation of parking income	Assurance Review	7	2
	Workforce – Recruitment	H	Systems and processes that support decision making on recruitment decisions	Opinion Audit	7	6 13
	Workforce – Officer Gifts and Hospitality	M	Systems and process for identification and management of offers of gifts and hospitality	Opinion Audit	7	6
	Workforce – Joiners, Movers, Leavers	M	Advice and guidance on process development	Advice and Guidance	7	6
	Communications – Translations Service	M	Strategy, systems and process	Opinion Audit	4 7	13

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	Grant Certifications: Expectation of 10-15 submissions requiring Internal Audit review and approval	Mandatory	Review and validation of grant payment submissions to funders	Certification	7	n/a
Data, Information and Systems	ICT Assurance: Public Service Network Code of Connection	H	Review and validation of submission	Assurance Review	5 7	4 8 14
	ICT Assurance: Cyber Security	H	Anti-virus systems and processes	Opinion Audit	7	4 8 14
	ICT Assurance: Assurance Mapping	H	Risk assessment and mitigation	Assurance Review	7	4 8 14
	ICT Assurance: Technical Audit Block Allocation	H	Scope to be determined from update of the audit needs assessment	Opinion Audit	7	4 8 14
	Information Governance: Data Management Policy	M	Roles, responsibilities and reporting systems and process	Assurance Review	7	4 8 14
	Project Support and Assurance	M	Attendance at project boards and groups to support up-front design of governance and control processes	Advice and Guidance	7	4 8 14
Procurement, Commissioning and Contracts	Contracts: Factory Project Assurance	H	Project management, contracts and reporting	Opinion audit	7	2 11
	Contracts: Zero Carbon (completion of audit started in 2022/23)	H	Systems for obtaining and assuring delivery of zero carbon commitments in contracts	Opinion audit	7 8	3 10

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	Contracts: Our Town Hall Work Management of Post Procurement Cost	H	Procurement: award of contracts. Value for money and payments	Opinion audit	7	2 11
	Contracts: Security Contract Management	M	Project management, contracts and reporting	Opinion audit	7	2 11
	Contracts: Adult Social Care Providers	H	Due diligence system and process	Opinion audit	2 7	2 11
	Contracts: Adults Contract Governance	H	Follow up review of limited assurance review	Follow Up Audit	2 7	2 11
Neighbourhoods	Waste Management	H	Contract and Performance Management	Opinion audit	4 7	2 11
	Housing Services: Fire Risk Assessment	H	Follow-up on limited assurance audit	Follow Up Audit	3 4 7	5
	Housing Services: Assurance Framework (to incorporate assurance over day-to-day voids started in 2022/23)	H	Support in the development of the housing services framework mapping assurance over compliance with legislation and standards	Assurance Review	3 4 7	5
	Housing Services: Complaints	H	Systems and process to receive, respond to and learn from complaints	Opinion audit	3 4 7	5
	Housing Services: Contract Management	H	System and process for management of Equans contract	Opinion audit	3 4 7	5 11
	Highways: Parking	M	Resident parking scheme system and process	Opinion audit	4 7	n/a

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	Highways: Delivery Management	H	Management of capital projects	Opinion audit	5 7	2 11
	Homelessness: A Place Called Home	H	Transformation programme governance and management	Assurance Review	2 3 7	5
	Homelessness: Supported Housing	H	Systems and process	Opinion audit	2 3 7	5
Growth and Development	Building Control	H	Regulatory changes including fees – development system	Assurance Review	3 7	n/a
	Major Projects Assurance (completion of work started in 2022/23)	H	Governance and management of a sample of planning / development projects	Assurance Review	4 5 6 7 8	2 5 11
	Planning: Biodiversity Net Gain Grant	Mandatory	Certification of project spend	Certification	7 8	10
Adults Services	Adults Performance Reporting	H	Systems and processes for the identification and production of reporting to assess and improve service performance	Opinion audit	2 7	7
	Adults Quality Assurance	H	Systems and processes for obtaining assurance over quality of casework and practice; and lessons learned to support improvement	Opinion audit	2 7	7
	Adults Direct Payments	H	Systems and processes for undertaking financial	Opinion audit	2 7	7

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			reviews and payments to service users			
	Mental Health	H	Block allocation of time to support the Executive Director of Adults Social Services in obtaining assurance over systems and processes for mental health services	Assurance Review	2 7	7 12
	Better Outcomes Better Lives	M	Governance and delivery of change through the programme	Opinion audit	2 7	7 12
	Integrated Health and Care	H	Block allocation to provide assurance over place-based partnership and pooled funding arrangements	Assurance Review	2 7	7 12
Public Health	Public Health	H	Integration and transition – integrated care system	Assurance Review	1 2 7	7
Children's Services	Early Years and Education System (EYES) data quality	H	Block of time to support improvements in data quality in the EYES system following concerns and issues raised by management in 2022/23	Assurance Review	1 7	2 7 14
	Education, Health and Care Plans (EHCPs)	H	Strategy, systems and process for completion and oversight of EHCPs	Opinion audit	1 7	2 7

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	Placement Finding Service	H	Strategy, systems and process for managing placements	Opinion audit	1 7	2 7
	Children's Disability Services	H	Actions taken to respond to improvement priorities agreed post Ofsted inspection	Opinion audit	1 7	2 7
	Elective Home Education / Alternative Provision	M	Strategy, systems and processes – scope to be confirmed	Assurance Review	1 7	2 7
	Supporting Families	M	Management of cases and activities to support funding claims	Certification	1 7	2 7
Children's Services; Education and Schools	Assurance Mapping	M	Development of model assurance framework for regularised reporting of assurances to stakeholders	Assurance Review	1 7	2 7
	School Financial Health checks	L	Programme of financial health checks at schools – includes some time for fee paying work at a small number of schools or academies	Opinion audit	1 7	2 7
	Safer Recruitment	H	Follow up on limited assurance audit 2022/23	Follow Up Audit	1 7	2 7
	Schools Business Management and Financial Controls Assessment	M	Advice and guidance with self-assessment review to reaffirm key financial controls – in conjunction	Assurance Review	1 7	2 7

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			with Education and briefings for schools			
	Schools Financial Value Standard (SFVS)	Mandatory	Completion of SFVS return to the Department for Education	Certification	1 7	2 7
	School Cyber Security	H	Advice and guidance with self-assessment review to reaffirm profile of cyber security risk	Assurance Review	1 7	2 7
Counter Fraud and Irregularity	Counter Fraud Framework – policy updates, data sharing, review, training and awareness	H	Risk assessment and mitigation	Proactive counter fraud	7	2
	National Fraud Initiative review of risks and further investigations	H	Risk based review of matches and investigations into potential fraud and irregularity	Proactive and reactive counter fraud	7	2
	Fraud and Error Investigations: <ul style="list-style-type: none"> <li>• Covid19 Reliefs and Grant Payments</li> <li>• NNDR</li> <li>• Council Tax Support</li> <li>• Housing Tenancy and Right to Buy</li> <li>• Other allegations</li> <li>• Whistleblowing and internal referrals</li> </ul>	H	Risk based investigations into potential fraud and irregularity	Reactive counter fraud	3 7	2 5



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	Risk and Response	H	Counter Fraud Risk Assessments and training with Directorate Leadership Teams	Proactive counter fraud	7	2
	Proactive Counter Fraud and Error Review	H	<ul style="list-style-type: none"> <li>• Supplier Management in Schools</li> <li>• Children's Direct Payments</li> <li>• Duplicate Payments and Vendor Credits.</li> </ul> Reviews designed to identify potential fraud or error	Proactive reviews	7	2