

## Draft Internal Audit Plan 2025/26 – For Consultation

*It should be noted that the audit titles and high-level scopes included below are only indicative at this stage for planning our resources. At the start of each audit, an initial discussion will be held to agree the specific Terms of Engagement for the piece of work, which includes the objective and scope for the review.*

Core Audit Areas – Areas of Coverage and Brief Scope	Directorate
<b>Publica Controls and Transactional Testing – Annual Audits</b>	
<b>Core Financials – Publica Controls and Transactional Testing</b> <i>A review of the controls operating within Publica in respect of the Core Financial systems:</i> <ul style="list-style-type: none"> <li>• <i>Accounts Payable (Creditors)</i></li> <li>• <i>Accounts Receivable (Debtors)</i></li> <li>• <i>Treasury Management</i></li> <li>• <i>Bank Reconciliation</i></li> <li>• <i>Payroll</i></li> <li>• <i>Procurement</i></li> </ul>	<b>Business Services</b>
<b>Human Resources</b> <ul style="list-style-type: none"> <li>• <i>Human Resources</i></li> </ul>	<b>Organisational Effectiveness</b>
<b>Revenues and Benefits</b> <i>A review of the controls operating in respect of:</i> <ul style="list-style-type: none"> <li>• <i>Council Tax</i></li> <li>• <i>National Non-Domestic Rates</i></li> <li>• <i>Housing Benefit and Council Tax Support</i></li> </ul> <i>Scope to be confirmed</i>	<b>Residents’ Services</b>
<b>ICT Audits</b> <i>Audits to be discussed and confirmed with the Chief Technology Officer and ICT Audit and Compliance Manager</i>	<b>ICT</b>
<b>Governance</b> <i>Risk Management</i> <i>Emergency Planning and Business Continuity</i> <i>Freedom of Information and Complaints</i> <i>Equality and Diversity</i> <i>Performance Management</i>	<b>Risk Management and Governance</b>
<b>Regulatory Services</b> <i>A review of either Licensing / Environmental Health</i> <ul style="list-style-type: none"> <li>- <i>Public Protection Income Streams, budget monitoring, reconciliations</i></li> </ul>	

<b>Proposed Audit Areas – Areas of Coverage and Brief Scope</b>	
<b>Council Audits</b>	
<b>Core Financials</b> <ul style="list-style-type: none"> <li>• <i>Payroll</i></li> <li>• <i>Strategic Finance</i></li> </ul>	
<b>Business Grant Post Payment</b> <i>Head of IA working with CFEU Manager re. recovery of overpayment of grants, Bad Debt information to BEIS</i>	
<b>Wellbeing Support Available to Staff</b> <i>Assessment of support available to staff during transition to Council</i>	
<b>Data Maturity Assessment</b> <i>Assessment of how the Council manages its data against the Data Maturity Framework</i>	
<b>Climate Change</b> <i>Follow-Up of 2023/24 audit and assessment of the Councils' commitment to Carbon Reduction targets / Climate Emergency</i>	
<b>Carbon Reduction</b> <i>Review to assess how carbon data is measured ensuring the Council continues to meet its commitment to carbon reduction.</i>	
<b>Planning Performance Agreements</b> <i>Review control and transparency of Planning Performance Agreements</i>	
<b>Planning Guarantee Data</b> <i>Scope TBC</i>	
<b>Compliance with Building Control Safety Regulations</b> <i>Scope TBC – but meeting arranged with HSE for information gathering</i>	
<b>Biodiversity – Compliance for Councils</b> <i>Review to ensure the Council is meeting its obligations in respect of Biodiversity Legislation. Biodiversity Net Gain</i>	
<b>Section 106s</b> <i>Follow-Up of 2023/24 Audits to include review of fess and charges and declarations of interest</i>	
<b>Forward Planning</b>	
<b>Planning and Enforcement</b>	
<b>Housing Strategy and Enabling</b>	
<b>Household Support Grants</b> <i>Ensure payments made from Government Funding have been allocated / spent in accordance with guidance (Foodbank / Baby Account)</i>	
<b>Community Alarms</b>	
<b>Preparedness for the switch from Analogue to Digital</b>	

<p><i>Ensure preparedness of the Council for services the switch from analogue to digital will affect e.g. lift telephones, fax machines etc</i></p>	
<p><b>Property and Estates (Compliance and Health and Safety)</b> <i>Follow-Up of 2023/24 Audits</i></p>	
<p><b>S106 Agreements</b> <i>Follow-Up of 2024/25 Audit</i></p>	
<p><b>Data Protection / Breaches</b> <i>Follow-Up of 2024/25 Audit</i></p>	
<p><b>Human Resources</b> <i>Follow-Up of 2024/25 Audit</i></p>	
<p><b>Publica Transition Programme</b> <i>Time allocated to support the Publica Transition Programme and Workstreams</i></p>	
<p><b>Programmes and Projects</b> <i>Time allocated to support Council Specific Programmes and Projects</i></p>	
<p><b>Proposed audits will be considered, during the year, and discussed with Council Managers and Directors, Publica Business Managers, and Council Statutory Officers to confirm scope, timing and if it remains appropriate to undertake the audit. Liaison meetings will also identify any further areas (not included above) that would benefit from an Internal Audit Review. The Audit Plan will be updated, and agreed with the CFO as necessary.</b></p>	
<p><b>Further requested assurance / advisory / support work</b></p>	

## Other Audit Involvement

### **Management**

*Preparation of IA Monitoring Reports and preparation and attendance at Audit Committee. Annual Audit Planning. Attendance at Governance and Risk Groups. High level programme monitoring. Liaison meetings with CFO and Management Team. IA Team Liaison Meetings.*

### **Follow-Up Audits**

*Follow-Up of Previous Year's Agreed Actions*

### **Programmes and Projects**

*IA support to programmes and projects as appropriate (to include Environmental Services Improvement Programme ESIP)*

### **Specialist Groups**

*IA attendance at specialist groups e.g. Health and Safety Working Group, Procurement and Commissioning Board*

### **Grant Certification**

*Review (income and expenditure) and certification of Grants received by the Council ensuring funding requirements have been met (to include Disabled Facilities Grants)*

### **Working with the Counter Fraud and Enforcement Unit**

*Provision to ensure collaborative working with the CFEU and to ensure control weaknesses, identified during CFEU activity, are being actioned. Regular liaison meetings*

### **Contingency**

*Provision for new work based on emerging risks and Investigations.*