

Appendix 1 – Draft Internal Audit Plan 2023/24

Audit Area	Proposed Scope/Audit Work	Proposed Timing	Estimated Budget (Days)
<b>Core Assurances &amp; Cross Cutting</b>			
<b>Governance</b>			
<b>General Governance Work</b>	To include co-ordination of Annual Governance Statement and production of Audit Committee / SLT reports.	Ongoing	50
<b>Assurance Work</b>			
<b>General Assurance Work</b>	Advice and Consultancy, Audit Plan Management, Follow up of recommendations and Counter Fraud Support.	Ongoing	70
<b>Follow Up Reviews</b>	Follow up reviews for previous Limited or No Assurance audits.	Ongoing	
<b>Grant reviews</b>	To include ongoing Supported Families review and any other grants arising during the year that require audit review / sign off.	As need arises	
<b>Compliance Work</b>			
<b>Key financial audits</b>	Ongoing compliance work for key financial areas as a rolling programme of work.	Q1-3	30
<b>Governance and Compliance Culture</b>	Cross cutting	TBC	30
<b>Risk</b>			
<b>Risk &amp; Assurance Mapping</b>	Identifying ongoing or planned work across services that provide additional assurances.	Ongoing	120
<b>Contingency allowance</b>	Provision for assurance work on emerging risk	As need arises	
<b>Collaborative</b>			
<b>Joint Counter-Fraud Work</b>	Increased Internal Audit and Counter-Fraud collaboration.	Ongoing	60
<b>Targeting Operating Model</b>	Advice and consultancy	Ongoing	
<b>People</b>			
<b>School audit programme</b>	Rolling triennial programme of maintained schools audits (estimated to be 11) and bought-in Health Checks (buy-in numbers to be confirmed).	Ongoing	120
<b>Reablement Contract</b>	Contract being retendered in 2023/204 at increased costs.	Q1	
<b>Continuing Health Care</b>	To consider VfM and review processes since this is an area of increasing cost pressures.	Q2	
<b>Place</b>			
<b>Highways Services</b>	Review of service risks and controls.	TBC	100
<b>Public Realm</b>	Review of service risks and controls.	TBC	
<b>Planning</b>	Review of service risks and controls.	TBC	

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<b>Voids</b> (Tenant Rechargeable Repairs)	Highlighted as a risk in the 2022/23 PSL Follow Up review. To include both PSL and General Stock.	TBC	
<b>Empty Properties (Council Tax Charges)</b>	To review process and administration of exemptions.	TBC	
<b>Household Support Fund</b>	To review process and administration of fund.	TBC	
<b>Resources</b>			
<b>Procurement</b>	Scope to be determined following consultation with the Director of Procurement	Ongoing	120
<b>Contracts Register</b>	Link to action plan for this Significant Governance Issue on Annual Governance Statement.	Q1	
<b>Contract Management</b>	Review of contract management and monitoring arrangements based on a risk based sample selection.	TBC	
<b>Complaints</b>	Follow on from assurance memo in 2022/23 - Advice and consultancy for implementation of new system.	TBC	
<b>Project (risk based deep dive reviews)</b>	To be selected on a risk basis.	TBC	
<b>ICT – Service Desk</b>	Review of process and outcomes for requests for ICT support and equipment	TBC	
<b>ICT</b>	ICT work to be scoped following ongoing security risk assessments.	TBC	
<b>Total Audit Plan (Days)</b>		700	