

Audit Area	Proposed Scope/Audit Work	Proposed Timing
Core Assurances & Cross Cutting		
Governance		
General Governance Work	To include co-ordination of Annual Governance Statement and production of Audit Committee / SLT reports.	Ongoing
Assurance Work		
General Assurance Work	Advice and Consultancy, Audit Plan Management, Follow up of recommendations and Counter Fraud Support.	Ongoing
Grant reviews	To include ongoing Supported Families review and any other grants arising during the year that require audit review / sign off.	As need arises
Compliance Work		
Key financial audits	Ongoing compliance work for key financial areas as a risk- based rolling programme of work.	Q1-3
- Council Tax (empty property charges)	To review process and administration of exemptions.	TBC
- High income areas	Cross-cutting. To be identified during the planning phase.	TBC
Governance & Compliance Culture	Programme of work during year to assess governance arrangements and check compliance.	Q1-4
Risk		
Risk & Assurance Mapping	Identifying ongoing or planned work across services that provide additional assurances.	Ongoing
Joint Counter-Fraud Work	Increased Internal Audit and Counter-Fraud collaboration.	Ongoing
Contingency allowance and provision for assurance work on emerging risk		As need arises
People		
Court of Protection: Deputyships and Appointeeships	Emerging risk in 2023/24. Process mapping and risk review.	Q1
Starting Well	Outcomes from Ofsted report. Assurance taken from progress of recommendations.	TBC
Starting Well / Ageing Well	High cost placements (residential and supported living)	Q2
Place		
Tenant Management Organisations	To review financial management and oversight	Q1
Voids (Tenant Rechargeable Repairs)	Highlighted as a risk in the 2022/23 PSL Follow Up review. To include both PSL and General Stock.	Q1
Highways	TBC - Contract renewal/replacement at end March 2024	Q2-3
Contract Management - Waste	To review contract management/monitoring arrangements in place	Q4
Resources		
Data Protection – Legacy Contracts	To assess risks around data breaches	Q1
Complaints	Follow on from 2022/23 assurance memo and implementation of new system in 2023/24.	Q3/4
Contracts	Sample based Value for Money review	TBC

Financial Assessments and Benefits

Process mapping and control framework

Q2

Total Audit Plan (Days)

700