

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 / ELT 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 & Risk Work		
Key financial audits	Ongoing compliance work for key financial areas as a risk- based rolling programme of work.	Q1-3
	Budgetary Control – at directorate level, incorporating budget management and forecasting and to include manual and off-system workarounds.	TBC
Governance & Compliance Culture	Programme of work during year to assess governance arrangements and check compliance.	Q1-4
CIPFA FM Code	To provide assurance on the progress of the CIPFA Financial Management Review	Q1-2
Outcomes from CIPFA external assurance review	Any additional work identified as a result of the CIPFA external assurance review	TBC
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		
Education	School audit programme (incorporating early years reviews and school health checks)	Ongoing
Starting Well	Outcomes from Ofsted report. Assurance taken from progress of recommendations.	TBC
Starting Well / Ageing Well	High cost placements (learning disabilities and supported living payments)	Q1
Special Guardianship payments	Risks arising following NFI work	TBC
Financial Assessments & Benefits	Follow Up Review	TBC
Temporary Accommodation	Follow up Review	TBC
Place		
Tenant Management Organisations (TMOs)	Follow Up Review	Q1-2
Private Sector Leasing (PSL)	Management request to provide assurance on control environment	TBC
Asset Management – Corporate Landlord	Responsibilities and management of the corporate buildings portfolio (condition surveys, compliance and works)	TBC

Highways	TBC - Contract renewal/replacement at end March 2024	TBC
Contract Management - Waste	To review contract management/monitoring arrangements in place	TBC
Tree Maintenance	Increased risk based on recent insurance claim arising from a case where recommended work was not carried out.	TBC
Parking services and enforcement	Process/Assurance mapping	TBC
Marketplace management	Process/Assurance mapping	TBC
Mercury Land Holdings (MLH)	Governance arrangements	TBC
Health & Safety	Compliance review to ensure we are meeting our Health and Safety Responsibilities	TBC
Voids	Tenant rechargeable repairs (to include both PSL and general stock) - Moved from 2024/25 plan	
Empty Properties	Moved from 2024/25 plan	
Resources		
Complaints	Follow on from 2022/23 assurance memo and implementation of new system in 2024/25.	Q3
Contracts	Sample based Value for Money review	TBC
Total Audit Plan (Days)		700