

| 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 including developing the use of data analytics. Follow up of recommendations and Counter Fraud Support. | Ongoing |
| Grant reviews | Grants arising during the year that require audit review / sign off. | As need arises |
| Compliance & Risk Work | | |
| Joint Counter-Fraud & Investigations | Internal Audit and Counter-Fraud & Investigations collaboration. | Ongoing |
| CIPFA FM Code | To provide assurance on the progress of the CIPFA Financial Management Review | Q1 |
| Contingency allowance and provision for assurance work on emerging risk | | As need arises |
| Resources | | |
| Key financial audits: | Ongoing compliance work for key financial areas as a risk- based rolling programme of work. | TBC |
| Budgetary Control | At directorate level, incorporating budget management and forecasting and to include manual and off-system workarounds. | TBC |
| Housing Benefits | Review of process to include focus on eligibility compliance. | TBC |
| Council Tax (Empty Property Charges) | To review process and administration of exemptions. | Q1 |
| Budget Management Follow Up | Follow Up Review of 25/26 audit to include emerging risk of large write offs. | Q2 |
| Contracts | Sample based Value for Money review | TBC |
| Complaints | Review post implementation of new system. | Q1-2 |
| Financial Assessments and Benefits | Process mapping and control framework | Q1-2 |
| 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 |
| High-Cost Placements (Learning Disabilities and Supported Living Placements / Payments) | Review of the processes including decision making and authorisation of placements / payment including the commissioning process in terms of procuring and cost of placements. | TBC |
| SEND - High Needs Blocks and EHCP Process | To review the process around Special Educational Needs and Disabilities as it relates to the High Needs Blocks and Education Health and Care Plan process. | TBC |
| Housing Allocations | Review of the Housing Allocations process and compliance | TBC |
| Temporary Accommodation Follow Up | Second follow up review of recommendation implementation post Finance review. | Q2 |
| Place | | |

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| 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 | Risks arising from increasing insurance claims. | Q1-2 |
| Tree Maintenance | Increased risk based on recent insurance claim arising from a case where recommended work was not carried out. | TBC |
| Alternative Delivery Models (Governance) | Governance arrangements including Mercury Land Holdings and Queens Letting Management | TBC |
| Tenant Management Organisations (TMOs) – Petra Follow Up | Follow Up Review | Q1 |
| Housing Repairs | To evaluate whether the Housing Repairs Contract delivers timely, quality repairs and to identify operational and financial impacts from delays or defective work. | TBC |
| Social Housing Regulation Act 2023 | To review compliance with the Social Housing Regulation Act 2023 and Awaab's Law by assessing how promptly and effectively serious hazards are addressed. | TBC |
| Voids | To include both PSL and General Stock. | TBC |
| Total Audit Plan (Days) | | 650 |