

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
<p>Core Financial Processes</p> <ul style="list-style-type: none"> • <i>Main Accounting/Budgetary Control – service area income streams reconciliation to the Council’s financial management system</i> • <i>Bank Reconciliation</i> • <i>Treasury Management</i> • <i>Payroll</i> 	<p>Finance & Assets</p>
<p>Core Financials – Publica Controls and Transactional Testing <i>A review of the controls operating within Publica in respect of the Core Financial systems:</i></p> <ul style="list-style-type: none"> • <i>Accounts Payable (Creditors)</i> • <i>Accounts Receivable (Debtors)</i> • <i>Payroll</i> • <i>Bank Reconciliation</i> • <i>Procurement</i> 	<p>Publica Business Services</p>
<p>Human Resources</p> <ul style="list-style-type: none"> • <i>Human Resources</i> 	<p>Corporate Services</p>
<p>Revenues and Benefits <i>A review of the controls operating in respect of:</i></p> <ul style="list-style-type: none"> • <i>Council Tax</i> • <i>National Non-Domestic Rates</i> • <i>Housing Benefit and Council Tax Support</i> <p><i>Scope to be confirmed</i></p>	<p>Finance & Assets</p>
<p>ICT Audits <i>Audits to be discussed and confirmed with the Chief Technology Officer and ICT Audit and Compliance Manager</i></p>	<p>ICT</p>
<p>Regulatory Services <i>A review of either Licensing / Environmental Health / Planning – area to be confirmed</i></p>	

Proposed Audit Areas – Areas of Coverage and Brief Scope	
Business Grant Post Payment <i>Head of IA working with CFEU Manager re. recovery of overpayment of grants, Bad Debt information to BEIS</i>	
Risk Management <i>Escalating Operational / Strategic Risks</i> <i>Review to assess how high scoring operational / strategic risks are included on the Council's Corporate Risk Register, to ensure Statutory Officers are aware of any potential risks to the Council and can suggest measures for mitigation</i>	
Performance Management <i>Health check of Performance Data submitted on Government Returns, to include review of data quality, validity etc to include Planning Service Data</i>	
Climate Change - Operational <i>Review to assess what business areas are doing to support the Council's commitment to the Climate Emergency</i>	
Climate Change <i>Assessment of the Council's commitment to Carbon Reduction targets / Climate Emergency</i>	
Carbon Reduction <i>Review to assess how carbon data is measured ensuring the Council continues to meet its commitment to carbon reduction.</i>	
Planning Performance Agreements <i>Review control and transparency of Planning Performance Agreements</i>	
Biodiversity – Compliance for Councils <i>Review to ensure the Council is meeting its obligations in respect of Biodiversity Legislation. Biodiversity Net Gain</i>	
Building Control <i>Compliance with Building Safety Regulations (new legislation)</i>	
Household Support Grants <i>Ensure payments made from Government Funding have been allocated / spent in accordance with guidance (Foodbank / Baby Account)</i>	
Preparedness for the switch from Analogue to Digital in 2026 <i>Ensure preparedness of the Council for services to switch from analogue to digital - will affect e.g. lifeline service, lift telephones, fax machines etc</i>	
Digital Discrimination <i>Ensure all channels of communication are made available (for all services / consultations) to customers and stakeholders</i>	
Housing Services Reviews <i>Service areas to be confirmed. Suggestions include, Business Continuity, Voids Processes, Repairs/Leaseholders Recharging Mechanisms</i>	

<p>Leisure and Culture Facilities <i>Review to determine how the Council ensures the leisure service provider(s) are adhering to statutory Health and Safety regulations. Review to include the examination of tests such as fixed wire testing, fire alarm systems and emergency lighting tests.</i></p>	
<p>Staff Welfare <i>Assessment of the support in place for staff welfare, during world, national and local issues which may impact staff wellbeing. To include training for members and officers, data collated from leaver exit interviews and how actioned, issues raised in one to ones (collated and actioned)</i></p>	
<p>Environment Legislation <i>Review to ensure procedure / systems have been updated to ensure compliance with Environment Act</i></p>	
<p>Car Parking <i>Scope to be agreed</i></p>	
<p>Section 106s & CIL Arrangements <i>Follow-Up of 2023/24 Limited Audits to include review of fees and charges and declarations of interest</i></p>	
<p>Grant Income <i>Follow-Up of 2023/24 Limited Audit</i></p>	
<p>Property and Estates (Compliance and Health and Safety) <i>Follow-Up of 2024/25 Limited Audit</i></p>	
<p>CBH Transition Programme <i>Time allocated to support the CBH Transition into CBC</i></p>	
<p>Publica Transition Programme <i>Time allocated to support the Publica Transition Programme and Workstreams</i></p>	
<p>Programmes and Projects <i>Time allocated to support Programmes and Projects</i></p>	
<p>Proposed audits will be considered, during the year, and discussed with Service Managers, Directors, and Statutory Officers, to confirm scope, timing and if it remains appropriate to undertake the audit. Where applicable Publica Business Managers will be consulted. 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 S151 Officer as necessary.</p>	
<p>Further requested assurance / advisory / support work</p>	

Other Audit Involvement	
<p>Management <i>Preparation of IA Monitoring Reports and preparation and attendance at Audit, Compliance & Governance 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.</i></p> <p>Follow-Up Audits <i>Follow-Up of Previous Year's Agreed Actions</i></p> <p>Programmes and Projects <i>IA support to programmes and projects as appropriate</i></p> <p>Specialist Groups <i>IA attendance at specialist groups e.g. Health and Safety Working Group, Procurement and Commissioning</i></p> <p>Grant Certification <i>Review (income and expenditure) and certification of Grants received by the Council ensuring funding requirements have been met (to include Disabled Facilities Grants)</i></p> <p>Working with the Counter Fraud and Enforcement Unit <i>Provision to ensure collaborative working with the CFEU and to ensure control weaknesses, identified during CFEU activity, are being actioned. Regular liaison meetings</i></p> <p>Contingency <i>Provision for new work based on emerging risks and Investigations.</i></p>	