

AUDIT, RISK AND ASSURANCE – DRAFT INTERNAL AUDIT PLAN 2022/23

Ref	Indicative Quarter	Entity	Audit	Risk Score	Proposed Scope	Risk Register Ref
Quarter 1 2022/23						
1	1	Communities	Health and Safety Follow-up	High	To provide assurance on the effectiveness of the new framework for managing health and safety risks across the Council.	SRR 1.3
2	1	Communities	High Street Heritage Action Zone	Medium	To review the systems in operation for processing applications and monitoring grant expenditure. This includes a review of the grant application process, to ensure compliance with guidance and to establish the level of monitoring undertaken once a grant award has been made.	SRR 1.5
3	1	Communities	CIL and Section 106 Agreements	High	To review the risks, processes and controls regards CIL and Section 106 agreements.	SRR 1.4 and 1.8
4	1	Culture	Blackfriars Turnover Certificate	Sign-off	To provide assurance that the turnover values stated to English Heritage are in accordance with, and supported by, documents and records held by the Council.	SRR 1.4
5	1	Culture	Marketing Strategy	Consultancy	To assess the governance arrangements and the progress towards delivering the Council's commitment in this area.	SRR 1.2 and 1.5
6	1	Culture	Statues and Monuments	Consultancy	This will provide consultancy input and support for the Council's Statues and Monuments review, following on from the 2021/22 Internal Audit Plan Cultural Strategy activity.	SRR 1.2
7	1	ICT	Cyber Incident Support	High	ARA support to the Council following the cyber incident.	SRR 1.9 and 1.10

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8	1	Policy and Resources	Agency Staff	Medium	To review the arrangements for the: Initial approval process to engage with an agency; Completion and authorisation of relevant timesheets; Scrutiny of invoices received from the agency; and Formalisation of contractual arrangement with the individual agency staff member (if required).	SRR 1.3
9	1	Policy and Resources	Bank Reconciliation	High	To examine reconciliation processes to verify their regularity, accuracy, completeness, and timeliness.	SRR 1.1
Quarter 2 2022/23						
10	2	Communities	Housing Strategy	High	To assess the governance arrangements and the progress towards delivering the Council's commitment in this area.	SRR 1.1
11	2	Culture	Cultural Recovery Fund	Medium	Required grant sign-off of the Cultural Recovery Fund.	SRR 1.5
12	2	Culture	Culture Grants (Guildhall and Museum)	Medium	To assess the systems and processes in place to ensure effective use of grant allocations.	SRR 1.5
13	2	ICT	ICT Internal Audits	High	Selection of ICT audits. Most likely carry forwards from 2021/22 - Change management and ICT benefits realisation.	SRR 1.9 and 1.10
14	2	Place	Planning Performance and Income	Medium	To assess the arrangements for accepting, validating, publicising and determining planning applications. The Council's activities in monitoring and securing effective performance shall also be reviewed.	SRR 1.2 and 1.3
15	2	Place	First Homes	Medium	To examine the processes and policies in line with the requirements of the first homes legislation.	SRR 1.5
16	2	Policy and Resources	Key Financial Controls	High	To includes audits of Capital Accounting, Council Tax and NNDR.	SRR 1.1 and 1.6

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Quarter 3 2022/23						
17	3	Climate	Climate / Carbon Reduction	High	To assess the governance arrangements and the progress towards delivering the Council's commitment in this area. Areas for consideration include Service Planning, Climate Change Strategy and Canopy Cover Plan.	SRR 1.9 and 1.10
18	3	Communities	Homeless Pathway	Medium	To review the effectiveness of the processing of homelessness applications. To include the monitoring of homelessness cases, the application process, compliance with the guidance, and the level of monitoring.	SRR 1.2
19	3	Council Wide	Contract Management	High	To review the Council's contract management arrangements and assess the effectiveness of the governance of contractual arrangements with key partners and third parties.	SRR 1.4
20	3	Council Wide	Procurement	High	To review a range of recent procurement activities to determine whether these have been made in compliance with the Council's Contract and Procurement Procedure Rules.	SRR 1.2 and 1.4
21	3	Place	City Growth Strategies	Consultancy	To assess the governance arrangements and the progress towards delivering the Council's commitment in this area.	SRR 1.5
22	3	Policy and Resources	IR35	Medium	To review the systems, policies, and procedures in place to assess whether new and existing off-payroll workers are identified, assessed, and paid in accordance with IR35 requirements.	SRR 1.3
Quarter 4 2022/23						
23	4	Communities	Home Improvement Agency	Consultancy	Consultancy on the option of the Council to establish a Home Improvement Agency for the delivery of Disabled Facilities Grants.	SRR 1.1 and 1.11

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24	4	Council Wide	Leavers Processes (Off-Boarding)	Medium	This review will seek to determine the effectiveness of the Council's arrangements for managing the process for when employees leave the Council.	SRR 1.6
25	4	Council Wide	Employee Wellbeing and Retention	Consultancy	Consultancy on employee wellbeing themes which could include: Employee training and retention schemes; A review of the Mental Health & Wellbeing Policy against best practice and industry leaders; and A review of the Agile Working Policy.	SRR 1.3
26	4	Policy and Resources	Asset Management Strategy	High	To assess whether: <ul style="list-style-type: none"> – The Strategy, policies and guidance, including roles and responsibilities, provide for the effective and sound management of assets; – The processes, systems and tools to manage assets are effective including recording, capitalisation, depreciation and tagging of assets, effective tracking of asset movements and periodic verification and reconciliation of assets; and – Assets adequately safeguarded and utilised as intended. 	SRR 1.1 and 1.14
27	4	Policy and Resources	Sickness and Absence	Medium	To review the content of, and compliance with, the Council's Sickness and Absence policy and procedures.	SRR 1.3
Throughout 2022/23						
28	Throughout	Contingency	Contingency		An allowance of time to allow for flexibility regards emerging risks. Internal Audit to consider further work surrounding the cyber incident.	
29	Throughout	Council Wide	Assurance Mapping		To complete and update assurance mapping, in line with the three lines of defence model to identify the key sources of assurance.	

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30	Throughout	Counter Fraud	Counter Fraud		This captures Counter Fraud support; Fraud Investigation and Detection; National Fraud Initiative (NFI) activity; and Fraud Risk Management.	SRR 1.6
31	Throughout	Support	Management and Planning		This captures a number of activity streams, including but not exclusive to: Audit Management and Planning; Committee reporting and attendance; Working Group and Board (such as Corporate Governance and Information Governance) attendance; Annual Governance Statement facilitation; Provision of Internal Control or General Advice; and Quality Assurance and Improvement Programme delivery.	
32	Throughout	Support	Recommendation Monitoring		This allocation enables ARA to monitor management's progress with the implementation of Internal Audit recommendations.	