

## AUDIT, RISK AND ASSURANCE – DRAFT INTERNAL AUDIT PLAN FOR 2023-24

Ref	Indicative Quarter	Entity	Audit	Audit Type	Risk Score	Proposed Scope	Risk Register Ref
1	1	Culture	Marketing Strategy	Consultancy	High	Assess the governance arrangements and the progress towards delivering the Council's commitment in this area. Deferred at management request and the updated risk position.	SRR 1.2 and 1.5
2	1	Culture	Statues and Monuments	Consultancy	High	Support on the Cultural Strategy and Statues and Monuments consultancy. Deferred at management's request and the updated risk position.	SRR 1.2
3	1	Corporate	ICT Cyber Incident Support	Assurance	High	Support from ARA on this area. Discussed at each ARA and Section 151 Officer monthly meeting.	SRR 1.9 and 1.10
4	1	Policy and Resources	Agency Staff	Assurance	Medium	Review the: Initial approval process to engage with an agency; Completion and authorisation of relevant timesheets; Scrutiny of agency invoices; and Formalisation of contractual arrangement with individual agencies.	SRR 1.3
5	1	Communities	Housing Strategy	Assurance	High	Assess the governance arrangements and the progress towards delivering the Council's commitment in this area.	SRR 1.1
6	1	Place	Planning Performance and Income	Assurance	Medium	Assess the arrangements in accepting, validating, publicising and determining planning applications. National government measures the Council's performance on the speed and quality of decisions on applications for major development. The Council's activities in monitoring and securing effective performance shall also be reviewed.	SRR 1.2 and 1.3

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7	1	Communities	Health and Safety Follow-up	Assurance	High	Assess the effectiveness of the new framework for managing health and safety risks across the Council.	SRR 1.3
8	1	Communities	High Street Heritage Action Zone	Assurance	Medium	Review the systems for processing applications and monitoring grant expenditure. Review the application process, to assess compliance with the guidance, and to establish the level of monitoring undertaken once the grant has been awarded.	SRR 1.5
9	2	Communities	CIL and Section 106 Agreements	Assurance	Follow Up	Assess the setting up of agreements, following on from the monitoring audit of S106/CIL.	SRR 1.4 and 1.8
10	2	Culture	Blackfriars Turnover Certificate	Assurance	Sign-off	Assess whether turnover values stated to English Heritage are in accordance with and supported by documents and records held by the Council.	SRR 1.4
11	2	Place	First Homes	Assurance	Medium	Discussions ongoing with service leads. Audit timing and need dependent on legislation update.  First Homes are a specific kind of discounted market sale housing and should be considered to meet the definition of 'affordable housing' for planning purposes.	SRR 1.5
12	2	Climate	Climate and Carbon Reduction	Assurance	High	SMT requested deferral to 2023/24. Assess 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.	SRR 1.9 and 1.10
13	2	Communities	Homeless Pathway	Assurance	Medium	Housing Strategy and Homeless Pathway to be risk assessed. Review the effectiveness of the systems for processing applications and monitoring homelessness cases, ensure compliance with	SRR 1.2

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						guidance, and level of monitoring following a decision.	
14	2	Council Wide	Contract Management	Assurance	High	Assess effectiveness of management arrangements over governance of contractual arrangements with key partners and third parties	SRR 1.4
15	2	Council Wide	Procurement	Assurance	High	Field Work Started The audit will 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
16	2	Place	City Growth Strategies	Consultancy	Consultancy	Confirm with management the risk position and need. Assess the governance arrangements and the progress towards delivering the Council's commitment in this area.	SRR 1.5
17	2	Culture	Cultural Recovery Fund	Assurance	Medium	Required grant sign-off of the Cultural Recovery Fund	SRR 1.5
18	2	Culture	Culture Grants (Guildhall and Museum)	Assurance	Medium	Assessing the systems and processes in place to ensure effective use of grant allocations	SRR 1.5
19	3	Policy and Resources	Creditors	Assurance	Financial Audit	Following the cyber incident in 2021-22, assess veracity of internal control in this area.	SRR 1.1 and 1.6
20	3		Debtors	Assurance	Financial Audit	Following the cyber incident in 2021-22, assess veracity of internal control in this area.	SRR 1.1 and 1.6
21	3		Payroll	Assurance	Financial Audit	Following the cyber incident in 2021-22, assess veracity of internal control in this area.	SRR 1.1 and 1.6
22	3		Main Accounting Systems, Budgetary Control and Bank Reconciliations	Assurance	Financial Audit	Following the cyber incident in 2021-22, assess veracity of internal control in this area.	SRR 1.1 and 1.6

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23	3		Fixed Assets & Capital Accounting	Assurance	Financial Audit	Following the cyber incident in 2021-22, assess veracity of internal control in this area.	SRR 1.1 and 1.6
24	3		Housing Benefits & Council Tax Reduction	Assurance	Financial Audit	Following the cyber incident in 2021-22, assess veracity of internal control in this area.	SRR 1.1 and 1.6
25	3		National Non Domestic Rates (NNDR)	Assurance	Financial Audit	Following the cyber incident in 2021-22, assess veracity of internal control in this area.	SRR 1.1 and 1.6
26	4		Treasury Management	Assurance	Financial Audit	Following the cyber incident in 2021-22, assess internal control in this area.	SRR 1.1 and 1.6
27	4	Policy and Resources	IR35 (Off Payroll Working)	Assurance	Medium	Activity deferred for consideration within the 2023-24 internal audit plan risk assessment. To review the systems, policies and procedures in place to ensure that new and existing off-payroll workers are identified, assessed and paid in accordance with IR35 requirements.	SRR 1.3
28	4	Policy and Resources	Test and Trace Support Payment Scheme	Assurance	High	New activity. Grant certification required across seven funding streams. Audit fieldwork to start in January 2023.	
29	4	Communities	Home Improvement Agency	Assurance	Consultancy	Senior Management Team request for audit deferral to 2023/24. 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
30	4	Council Wide	Leavers Processes (Off-Boarding)	Assurance	Medium	This review to assess the effectiveness of arrangements for managing the process for when employees leave the Council.	SRR 1.6
31	4	Council Wide	Employee Wellbeing and Retention	Assurance	Consultancy	Consultancy on employee wellbeing themes: 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

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32	4	Policy and Resources	Asset Management Strategy	Assurance	High	Three main lines of consideration: (i) Do the Strategy, policies and guidance, including roles and responsibilities, provide for effective management of assets. (ii) Are processes, systems and tools to manage assets effective and efficient to ensure complete and timely recording, capitalization, depreciation and tagging of assets, tracking of internal and external asset movements and periodic verification and reconciliation of assets. (iii) Are assets adequately safeguarded and utilized as intended	SRR 1.1 and 1.14
33	4	Policy and Resources	Sickness and Absence	Assurance	Medium	Review of Sickness and Absence policy and procedures	SRR 1.3
34	Throughout	Council Wide	Counter Fraud	Assurance	Ongoing	Counter Fraud activity progresses throughout the year and is reported at each Committee.	SRR 1.6
35	Throughout	ICT	ICT Audits	Assurance	High	Selection of ICT audits. Change management and ICT benefits realisation	
36	Throughout	Risk Management	Risk Management Support	Assurance	Ongoing	Advise on the improvements to risk management including but not limited to the Strategic Risk Register, Risk Management Strategy, Risk Appetite and assurance mapping to identify the key sources of assurance.	SRR 1.9 and 1.10
37	Throughout	Support	Management and Planning		Ongoing	Audit Management and Planning time - Corporate Governance, ICT boards.	
38	Throughout	Support	Recommendation Monitoring		Ongoing	This allocation enables Internal Audit to monitor management's progress with the implementation of high priority recommendations.	

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39	Throughout	Contingency	Contingency		Ongoing	An allowance of time to allow for flexibility regards emerging risks.	
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