

# Internal Audit Plan 2024-25



## Planned Audit Reviews

Review Name	Outline Objective
<b>Key Financial Systems</b>	
Treasury Management	To review the adequacy of key controls and procedures across the Council's treasury management arrangements, including cash flow forecasting, segregation of duties, financial investments and use of treasury advisers.
Council Tax	To provide assurance that controls over Council Tax collection are effective, including billing, collection, recovery, and the award of discounts.
Creditors (Accounts Payable)	To review the processes and key controls relating to the Accounts Payable system, including those in place for ensuring the accuracy of vendor details, the processing of invoices, goods receipting and promptness of payments.
Corporate Credit Cards	To evaluate the effectiveness of the controls operating to ensure that spending on the corporate credit cards is appropriate, justified and reasonable.
Debtors (Accounts Receivable) - Follow-Up	To review and assess the implementation of the agreed actions arising from the Debtors audit that was completed in 2023/24 which received an audit opinion of partial assurance.
<b>Key Governance Arrangements</b>	
Organisational Resilience (Impact of savings plans)	This review will seek to provide assurance that savings proposals are subject to appropriate challenge and scrutiny and that robust monitoring arrangements are in place to support their implementation. We will also evaluate whether the potential impact of planned savings is sufficiently understood to allow balanced decision-making that manages risks to the Council's strategic objectives effectively, including the delivery of its statutory services.
Shared Services Programme Governance and Risk Management Arrangements	To review the programme governance and risk management controls in place for the Shared Services Programme.
Corporate Governance	To review the Code of Corporate Governance (including associated policies such as the Code of Conduct, Gifts and Hospitality etc) to provide an opinion on the effectiveness of overall governance arrangements of the Council.

## Internal Audit Plan 2024-25



Review Name	Outline Objective
<b><u>Strategic Risks/Projects</u></b>	
Contract Management	The purpose of this audit is to assess the adequacy and effectiveness of contract management arrangements within the Council, specifically in relation to reviewing the adequacy of the contract management framework, guidance, and training for relevant officers and the extent to which this is being complied with across the Authority.
Temporary Accommodation	A review of the Council's temporary accommodation arrangements, including the controls to manage financial management risks.
<b><u>IT Audits</u></b>	
Unit 4 - Upgrade Management	A review to seek assurance that all future upgrades and updates to the Council's Enterprise Resource Planning (ERP) are appropriately managed to ensure that the system continues to function as expected.

### Internal Audit Service Management and Delivery

Review Name	Outline Objective
Action Tracking	Ongoing action tracking and reporting of high priority actions.
Annual Internal Audit Report and Opinion	Creation of Annual Report and Opinion.
Audit and Fraud Management	Overall management of all audit and service development activity, including work allocation, work scheduling.
Audit and Fraud Reporting	Production of periodic reports to the Senior Leadership Team and the Audit Committee covering the results of all audit and anti-fraud activity.
Audit Committee and other Member Support	Ongoing liaison with Members on internal audit matters and attending Audit Committee meetings and associated pre-meetings as appropriate.
Client Service Liaison	Liaison with clients and departmental management teams throughout the year.
Client Support and Advice	Ad hoc advice, guidance and support on risk, internal control and governance matters provided to clients and services throughout the year.

## Internal Audit Plan 2024-25



External Liaison	Liaison with external auditors and other external bodies, including attendance at regional and national audit groups and counter fraud hubs.
Organisational Management Support	Corporate Governance Group; Risk Management; and Management meetings (e.g. Departmental Team Meetings; Manager's Forums; Conferences).
Strategy and Annual Audit Planning	Development and production of the Internal Audit Strategy and Annual Audit Plan, including consultation with management and Members.

### **Other Auditable Areas Identified During the Audit Planning Process**

A number of reviews may be brought forward into the plan if there is additional capacity during the year. In addition, we will consider any emerging risks and prioritise audits accordingly.