

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

Ref	Indicative Quarter	Entity	Audit	Risk Score	Proposed Scope	Risk Register Ref
<b>Quarter 1 2023/24</b>						
1	1	Communities	Out of Hours Emergencies - Limited Assurance Follow-Up	High	To review the operating effectiveness of the control environment post implementation of the agreed management actions to address the recommendations emanating from the 2021/22 Internal Audit review.	CCR4 CCR99
2	1	Communities	Section 20 Leaseholder Service Charges	High	To review the effectiveness of the Council's arrangements for managing Section 20 Leaseholder Service Charges.	CCR1
3	1	Communities	Social Housing Decarbonisation Fund Wave 1	High	To review the effectiveness of the governance arrangements to ensure compliance with the terms and conditions of the grant.	CCR1
4	1	Resources	Corporate Asset Management Strategy	High	To review the adequacy and operating effectiveness of the arrangements for management of the Council's property portfolio.	CCR1
5	1	Resources	ICT-Liberty Create	High	To review the adequacy and operating effectiveness of the Council's Liberty Create development platform.	CCR99
<b>Quarter 2 2023/24</b>						
6	2	Resources	ICT Back Up Process	High	To review the adequacy and operating effectiveness of the Council's ICT back up arrangements.	CCR95
7	2	Resources	Payroll Administration	High	To review the adequacy and effectiveness of the systems and processes following implementation of the new Human Resource and Payroll system.	CCR1

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8	2	Communities	Damp and Mould-Housing Stock	High	To review the adequacy of the Council's arrangements for the management of damp and mould within their housing stock.	CCR1
9	2	Communities	Housing Management System-Project Management	High	To review the effectiveness of the project management arrangements for implementation of the new housing management system.	CCR1
10	2	Resources	Phase 3b Decarbonisation Scheme	High	To review the adequacy of the Council's arrangements for compliance with the terms and conditions of the funding agreement.	CCR1
11	2	Communities	Homelessness Prevention	High	To review whether the Council has appropriate arrangements for the prevention of homelessness to ensure compliance with legislation and regulation.	HA 3,4,7
12	2	Place	Developer Contributions	High	To assess whether the Council has a robust control environment for the administration, management, and monitoring of developer contributions.	CCR20
13	2	Communities	Changing Places Fund Grant Determination	Medium	To review compliance with the terms and conditions of the grant funding arrangements to enable certification.	CCR1
<b>Quarter 3 2023/24</b>						
14	3	Resources	Risk Management Follow-Up	High	To review whether the management actions to address the recommendations emanating from the 2021/22 Internal Audit review have been implemented in full.	CCR1,2,4,8, 9,10,18,20, 92,93,95,96, 97,98,99

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Ref	Indicative Quarter	Entity	Audit	Risk Score	Proposed Scope	Risk Register Ref
15	3	Communities	Damp and Mould Private Sector	High	To review the adequacy of the Council's arrangements for the management of damp and mould within the private sector.	CCR1 CCR92
16	3	Resources	ICT Asset Management	High	To review the adequacy and operating effectiveness of the arrangements for management of the Council's ICT assets.	CCR95
17	3	Resources	Cash and Bank	High	To review the cash and bank reconciliation and monitoring arrangements to confirm the Council's financial transactions have been correctly and fully accounted for in its financial accounting system.	CCR1
18	3	Resources	Brimscombe Port Management Accounts	Medium	To verify the accuracy of the management accounts to enable certification sign-off, to conform with the funding agreement.	CCR1
<b>Quarter 4 2023/24</b>						
19	4	Communities	HRA Delivery Plan	High	This review will seek to determine whether the Council's HRA Delivery Plan is being periodically reviewed and refreshed. And, agreed actions are being actively progressed in line with the stated target delivery dates.	CCR1
20	4	Communities	Business Continuity	High	To review the adequacy of the Council's Business Continuity Management arrangements in the event of a cyber-attack.	CCR99
21	4	Resources	ICT DR and Cyber Incident Response	High	To review whether the agreed management actions to address the recommendations emanating from	CCR4

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			Arrangements LAFU		the previous Internal Audit review have been implemented in full.	
22	4	Resources	ICT Security Information and Event Management Process	High	To review the adequacy and operating effectiveness of the Council's Security Information and Event Management processes.	CCR95
23	4	Resources	People Strategy	High	To review the effectiveness of the Council's arrangements for people management.	CCR10
24	4	Communities	Emergency Planning	High	To review the adequacy of the Council's Emergency Planning arrangements to ensure these are in compliance with the Civil Contingencies Act 2004.	CCR4
25	4	Resources	National Non-Domestic Rates - Opening Debits	High	To provide assurance that the NNDR opening debit has been correctly calculated, and that appropriate notifications have been received advising of the NNDR multipliers and transitional relief rates; and these are reflected in the NNDR system (CIVICA Open Revenues system).	CCR1 CCR92
26	4	Resources	Council Tax-Opening Debits	High	To provide assurance that the Council Tax opening debit has been correctly calculated and reflected in the Council Tax system.	CCR1 CCR92
<b>Throughout 2023/24</b>						
27	Throughout	Resources	Grants-Contingency	High	Provision for reviews to assess the effectiveness of the governance arrangements to ensure compliance with the terms and conditions of the grant.	CCR1

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Ref	Indicative Quarter	Entity	Audit	Risk Score	Proposed Scope	Risk Register Ref
28	Throughout	Communities	Leisure Facilities- Local Authority Trading Company	High	Provision of risk and control advice as part of the future program for introducing the Local Authority Trading Company.	CCR1
29	Throughout	Resources	Post Payment Assurance i) Energy Bill Support Scheme ii) Council Tax Support Scheme	High	Support provision for ongoing validation checks on payments.	CCR1
30	Throughout	Counter Fraud	Counter Fraud		This captures Counter Fraud support; Fraud Investigation and Detection; National Fraud Initiative (NFI) activity; and Fraud Risk Management.	
31	Throughout	Support	Management, Planning and Advice		This captures a number of activity streams, including but not exclusive to: i. Audit Management and Planning; ii. Committee reporting and attendance; iii. Management meetings attendance; and iv. Provision of Internal Control or General Advice.	
32	Throughout	Support	Recommendation Monitoring		This allocation enables ARA to monitor management's progress with the implementation of Internal Audit recommendations.	