

REPORT TITLE: INTERNAL AUDIT PLAN 2024/25

Meeting:	Corporate Governance & Audit Committee
Date:	10th May 2024
Cabinet Member (if applicable)	
Key Decision Eligible for Call In	No No – Information report
Purpose of Report To provide a slightly amended audit plan for 2024/25	
Recommendations <ul style="list-style-type: none"> • That the report be noted • The Committee determine if any further action is required Reasons for Recommendations <ul style="list-style-type: none"> • This report addresses the matters discussed in connection with the Audit Plan at the meeting of this Committee on 19th April 2024 	
Resource Implications: <ul style="list-style-type: none"> • None from this report, 	
Date signed off by <u>Strategic Director</u> & name. Is it also signed off by the Service Director for Finance? Is it also signed off by the Service Director for Legal Governance and Commissioning?	Not applicable

Electoral wards affected: all

Ward councillors consulted: none

Public or private: public

Has GDPR been considered? yes

- 1. Executive Summary**

The Committee asked for the proposed first half and draft second half Plans for 2024/25 to be supplemented by one additional audit and to allocate the audits between quarters. The attached report addresses this. Discussions continue about the extent to which individual school audits should feature in the plan.
- 2. Information required to take a decision**

The information required is included in the attached report.
- 3. Implications for the Council**

Having an effective internal audit function, as a part of a strong assurance and governance framework is important for the Council. Implementing audit findings should help to improve internal control, assurance and or governance.
- 3.1 Working with People**

No directly applicable.
- 3.2 Working with Partners**

No directly applicable.
- 3.3 Place Based Working**

No directly applicable.
- 3.4 Climate Change and Air Quality**

No directly applicable.
- 3.5 Improving outcomes for children**

No directly applicable.
- 3.6 Financial Implications**

Refers in part to improving strategic and operational financial controls.
- 3.7 Legal Implications**

No directly applicable.
- 3.8 Other (e.g. Risk, Integrated Impact Assessment or Human Resources)**

Implementation of internal audit recommendations should improve overall control arrangements and promote good governance.
- 4. Consultation**

There have been discussions with Executive Leadership Team (ELT)
- 5. Engagement**

ELT have seen and are aware of the content of this report
- 6. Options**

Not applicable
- 7. Next steps and timelines**

Contributes to the Annual Internal Audit report.

8. Contact officer

Martin Dearnley Head of Audit & Risk.

9. Background Papers and History of Decisions

Report to this Committee 19 April 2024

10. Appendices

None

11. Service Director responsible

The Head of Risk & Internal Audit holds responsibility for the planning, operation and reporting by Internal Audit.

The statutory officers with a responsibility for overseeing the internal audit function are Julie Muscroft - Service Director for Legal, Governances & Monitoring

Isabel Brittain / Kevin Mulvaney - Service Director for Finance

The Approved Audit Plan - April 2024 to September 2024

<u>April to September 2024</u>			
Q indicates the period April to June = 1 July to September = 2			
	Q		Q
<u>Children</u>		<u>Environment & Growth & Regeneration</u>	
1x High Schools	2	Fire Safety- Corporate Estate	1
10 x Primary Schools	1&2	Asbestos Management - Corporate Estate	2
School Exclusions (Follow-Up)	1&2	HRA Tenancy Allocation	1
SENDACT (Follow-Up)	2	HRA Gas Servicing	1
Foster Care (Internal and IFA)	2	Regulator of Social Housing compliance progress (Fire Safety; Damp & Mold)	2
In House Residential Accommodation	1	<i>HRA IT System Implementation (data integrity)</i>	2
Regional Adoption Agency (Follow-Up)	2		
Direct Payments	1		
<u>Corporate</u>		<u>Adults & Health</u>	
Bank reconciliation	2	Direct Payments	1
Treasury management	2	Prevent	2
		Domestic Abuse	1
SAP Creditors Key Controls	1		
Information Governance (toolkit)	1	<u>All</u>	
IG - data sharing / security	2	WYCA Grants	1&2
e-tendering	1		
Members' Allowances & Expenses/ Code of Conduct	1		

The Proposed Audit Plan - October 2024 to March 2025

<u>October 2024 to March 2025</u>			
Q indicates the period October to December = 3 January to March = 4			
	Q		Q
<u>Children</u>		<u>Environment, Growth & Regeneration</u>	
12 x Primary Schools	3&4	Capital Plan Delivery	4
SENDACT (Follow-Up)		Waste Management Contract	3
Leaving Care (follow up)	3&4	Fuel Procurement & Control	3
External Residential Placements	4	Structures Safety	3
Youth Offending Team	3	HRA Rent System Control & Reconciliation	4
	4	HRA Mould/ Damp	3
<u>Corporate</u>		<u>Adults & Health</u>	
National Fraud Initiative 24/25 (Data Submission)	3	Personal Care	4
CT Support Claims Processing		Mosaic Implementation	3
CT/ NDR Recovery & Enforcement	3	Safeguarding	3
CT SPD Data Matching	4		
Government Grant income	4	<u>All</u>	
SAP Debtors Key Controls	3	WYCA Grants	3
Agency Labour Contract	4		
HD One BACS Bureau	4		
Accreditation	3		
Local Code of Corporate Governance	4		
Procurement Act 2023			
Preparedness	3		
Cyber Security	4		

