

KIRKLEES COUNCIL(APX4)

AREAS OF RISK THAT ARE CONSIDERED TO BE WITHIN SCOPE OF AUDIT ACTIVITY

Listed below are areas of risk that are considered to be in scope for internal audit activity

These set out the principal areas of risk.

In addition, any location or operation centre should be considered in scope for an occasional visit or review.

KEY CORPORATE SYSTEMS 2025/26

Financial Systems & Controls

Payroll (SAP) Debtors (SAP) Procurement / Creditors (SAP) Council Tax Business Rates Housing Rents

Part or whole of this activity should be subject to internal audit review each year

Council Tax Reduction Scheme (residual Benefits) Treasury Management Payments for Social Care School Payments Capital Investment
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Part or whole of this activity should be subject to internal audit review every 2 – 3 years

Key Organisation & Business Controls

Code of Corporate Governance Contract Procedure Rules Financial Procedure Rules Contract Management HR Operations

Risk Management
IT Controls
Performance Management Systems
Partnership Governance
Emergency & Business Continuity Planning
Information Security
Health & Safety
Fraud, Bribery & Corruption Risk
Corporate Complaints
Whistleblowing

These areas would typically be subject to review-as corporate oversight, or at Directorate /Service level- every 2 or 3 years

Schools

Applies to all community schools.

These areas would typically be subject to review every 3 years-although the current frequency is less to enable limited resource to be allocated elsewhere. Those with a deficit budget or other governance issues will be given priority

KIRKLEES COUNCIL PROPOSED AUDIT PLAN 2025/26 APRIL TO SEPTEMBER 2025 APX5

<u>Service</u>	<u>Audit</u>	<u>Notes/ Scope</u>
Corporate		
People Services	SAP Ordering & Category Management	Confirm current extent of compliance with approved / framework suppliers / CPRs
People Services	Direct Debit Income #	Probity and maximisation
Public Health	Wellness Model	Delivery, payment, effectiveness of contract performance
Culture & Visitor Economy	Conservatory Café	Management Request. Probity
Culture & Visitor Economy	School Meals Income Collection #	Probity. Internal and external
Finance	25/26 Budget Viabilities #	CFO request- achievability of proposals – arrangements for identification, assessments and delivery
Strategy & Innovation	IT Network Access Controls	Probity - current employees and roles, exceptions
Strategy & Innovation	Project Management	Is corporate or other methodology being used, is it evidenced and effective
Legal and Governance	Information Governance (toolkit) #	Annual requirement
Legal and Governance	Contract Management + #	Development of self-assessment approach - Procurement are custodian.
Corporate	Review of Capital assurance arrangements	Management request: to identify if proposed alignment meet good governance requirements
Regeneration		
Homes & Neighbourhoods	Tenancy Allocation #	Further work as requested by ELT & Head of Technology and follow up of previous work
Homes & Neighbourhoods	District Heating	Further work and follow up of previous work
Highways & Streetscene	Winter Maintenance - Internal & Contracts #	Probity to evidence route completion, payments, salt procurement & usage.
Skills & Regeneration	Planning Consent &	Legal & constitutional compliance and evidencing of decision

	Enforcement including fee collection #	making.
Skills & Regeneration	Building Control Approvals & Fee Recovery	Legal compliance and evidencing of decision making.
Development	Housing Register #	Applicant determination accurate, and maintained
Childrens		
Learning & Early Support	School Absence #	Management request to test that the controls and systems that are currently in place and sufficient to mitigate risk
Learning & Early Support	SEND	Data integrity and information management (provisional) (Exact scope to be agreed)
Learning & Early Support	Schools X6 (high deficit) #	Routine- test of DfE programme re school finance
Child Protection & Family Support	SGO Payments and Review	Management request to test that the controls and systems that are currently in place and sufficient to mitigate risk
Child Protection & Family Support	External Placements	Test of processes and controls
Adult & Communities		
Adult Social Care	Brokerage (external placements) #	Review the controls and processes in place for the brokering of care packages
Adult Social Care	Quality of Care Provision	Ascertain assurance of on the quality-of-care provision.
Mental Health & Learning Disabilities	Placements	Review of current processes and controls in relation to placing individuals in external accommodation
General		
WYCA & other grants	As necessary #	As specified by regime
Investigations	As necessary	Case specific

+Contract management was identified as a priority by the external auditor: Other review work into contract management has been commissioned. Before starting audit assurance assessment, IA will ascertain nature of the other review to determine an appropriate course of action.

Audits scheduled to be executed during the first quarter (April-June2025)

KIRKLEES COUNCIL AUDIT PLAN 2025/26 OCTOBER 2025 TO MARCH 2026 (draft) APX 5A

<u>Service</u>	<u>Audit</u>	<u>Notes/ Scope</u>
Corporate		
People Services	Workforce Planning	Progress on delivery of this aspect of the People Strategy
People Services	Attendance Management	HR is custodian. Management compliance and record keeping. Impact of hybrid / home working.
Strategy & Innovation	Integrated Impact Assessments	Legal compliance and record keeping
Strategy & Innovation	IT Disaster Recovery Plan	Clarity, completeness, testing and review arrangements
Strategy & Innovation	Performance Management (to achieve objectives)	Monitoring / reporting of progress, remedial action if not
Public Health	Corporate Business Continuity	Extent of preparedness
Public Health	Corporate Health & Safety	Development of management self-assessment approach
Finance	CT Liability	Correctness and completeness, validation of entitlement to discounts, exemptions and relief
Finance	HB Claims Processing	Extent and correctness of non-UC cases and resources to deliver
Finance	SAP Ledger and Journals	Module access and administration, accountability, scope for misuse
Finance	NDR Liability including Relief	Correctness and completeness, validation of entitlement to discounts, exemptions and relief
Finance	Revenues Fraud Risk	Assess various fraud risks and options for improvement
Finance	Web Capture operation in Revenues	Fraud & error prevention controls are adequate & effective
Regeneration		
Highways & Streetscene	Parking Income including permits	Probity, verification and reconciliation of income due and collected.
Development	Commercial Rents & Charges	Probity - debit and income management, and cost effectiveness
Development	Housing Register / Waiting List	Probity - application and review of points and band entitlement
Development	PPP Schools Contract	Risk, contract management and delivery

Development	Corporate Estate Building Defects E.g. Adults	Risk, legal and regulatory compliance. User feedback.
Development	Capital Plan Delivery	CFO request - including a review of forecasting
Homes & Neighbourhoods	Voids Management	Risk - Performance management and budgetary control, sign off process, review of process improvements
Homes & Neighbourhoods	Anti-Social Behaviour Management	Delivered through Communities? Review of policy compliance and effectiveness as approved by Cabinet in March
Homes & Neighbourhoods	DMC & FRA Inspection & Remedial Work Assurance	Management request
Environmental Strategy & Climate Change	Home to School Transport Financial Data	Management request
Regeneration Directorate	Risk Management	To test risk governance arrangements
Childrens		
Learning & Early Support	Schools X6 (high deficit)	Routine- test of DfE programme re school finance
Learning & Early Support	Schools Finance	Test of processes and controls
Child Protection & Family Support	Short Break and Respite	Management request Objectives to be determined
Childrens Improvement team	Commissioning	Contract management arrangements
Childrens Directorate	Transition to Adults	Transitioning arrangements, processes and controls
Adults & Communities		
Mental Health & Learning Disabilities	Child to Adult transition	Risk assess - Also in Children & Families
Mental Health & Learning Disabilities	Mental Health Partnership Working	Review Current Mental Healthcare Partnership Working Arrangements
Communities	ASB Contract Management	Review the contract arrangements and performance between Housing and Communities
Adult Social Care	Hospital pathways	Review of current processes and controls in relation to Hospital

		Pathways.
Adult Social Care	Skills Gap	controls in place to mitigate the risk of the increasing skill gap
Adult Social Care	Safeguarding	Review current processes and controls
Other		
WYCA & other grants	As necessary	As specified by regime
Investigations	As necessary	Case specific

PROPOSED INTERNAL AUDIT PERFORMANCE STANDARDS 2025/26 APX6

<u>Objectives</u>	<u>Performance Measures</u>
IA performance	
Achieve planned audit work as adjusted	80% of planned audits achieved
Achieve each planned audit within budgeted time allowed.	80% of planned work achieved within initial time budget
Achieve high level of work quality and customer satisfaction.	90% good or better responses to customer questionnaires
Delivery of completed audit work	85% of draft reports issued within 10 days of completion of site work
Assurance performance	
Assurance target	Less than 30% of audits as limited assurance
Implementation of Recommendations	More than 90% of fundamental assurance recommendations implemented by agreed date. More than 75% of significant assurance recommendations implemented by agreed date.