

## 2025-26 INTERNAL AUDIT PLAN

The below table presents the proposed Internal Audit Plan for 2025-26.

Audit	Objective/Indicative Scope	Planned Quarter
<b>Commercial Lease/rent reviews (Rent Roll) follow up</b>	Review the management arrangements over the rental estates (rent roll) portfolio to ensure that adequate records are maintained, income due is collected promptly and valuations are regularly undertaken and updated in the Council's accounts. Include service charge reconciliations, insurance and rents. This area was given limited assurance in 2024/2025	Q1
<b>Traffic Regulation Orders</b>	This area was subject to an audit investigation in 2024/2025. The action plan which was submitted to council in October 2024 had an action for DEGNS to commission the APSE report and then to implement recommendations. The purpose of this audit follow up is to ensure that those recommendations have been implemented, followed up and are working as envisaged. Also to check that the basic safeguards are in place to prevent recurrence.	Q2
<b>ARCUS system</b>	The purpose of the audit will be to review initial procurement objectives to see if they were fit for purpose and have been followed through. The audit will review the benefits realisation. What was the initial plan and what is happening now? Is ARCUS providing what is needed for each service? Have users been sufficiently trained in its use, are processes and procedures documented and available. Are service targets and deadlines aligned to allow a seamless process.	Q3
<b>IT Application Security</b>	To seek assurance the Council has effective controls for managing access to and monitoring activity within a selection of key software applications. May include reviewing processes for managing Single Sign On functionality.	Q4
<b>Health &amp; Safety</b>	This audit will focus on the governance, reporting and professional relationships between the H&S team and services and the subsequent compliance. This will incorporate risk assessments, safe operating procedures, training, records and local management's monitoring of activities.	Q1
<b>Electoral register and elections</b>	A review of the core processes relating to election management, to ensure that they are well documented, subject to appropriate approval and lessons are learned.	Q1
<b>Joint Legal Team (JLT) Billing process</b>	This audit will provide assurance that the billing process for the Joint Legal Team (JLT) accurately captures all incurred costs, which in turn are accurately recovered from partner organisations	Q2
<b>Capital Programme and Monitoring</b>	This audit will review the governance arrangements associated with the capital programme and delivery of it. Assurances over the framework for agreeing the capital programme and monitoring/reporting of delivery of individual projects and that there is robust overarching governance process for the Council's investment decisions in line with the Capital strategy.	Q3
<b>Accounts Receivable (Debtors)</b>	This audit will verify Systems controls for the new financial system AR module covering both RBC and BfC transactions. Areas of focus will include process around invoicing, periodic billing, credit control procedures, debt recovery processes, write-offs, and compliance with internal procedures and relevant legislation.	Q2

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<b>Housing Benefits</b>	We will undertake a review of the Housing Benefit system. Areas of coverage may include a) Policies, procedures and set-up of standing data, b) Assessments and backdating, c) Payments, d) Recovery of Overpayments, e) Reconciliations, f) Performance Monitoring, G) fraud Prevention & Detection (compliance with risk-based verification process)	Q3
<b>Contract Management (Corporate)</b>	To seek assurance the Council has effective processes to ensure conformance with its expectations on contract and supplier management. The audit will likely focus on a sample of smaller-to-medium size contracts across the Council (large contracts would typically have an audit engagement to themselves) and address how we manage performance, monitor supplier stability and the linkage between contract management, budget forecasting and spend management.	Q3
<b>Recruitment (Pre-employment checks)</b>	There are key areas of law affecting the recruitment and selection including discrimination, the right to work in the UK, criminal records checks and data protection. This audit will provide assurance that recruitment checks are undertake and appropriate due diligence is applied when recruiting people.	Q4
<b>Project Management (PMO)</b>	This audit will assess the project management governance and compliance with project management practices and to understand controls in place to measure the benefits the project(s) is delivering. Are processes fit for purpose? are governance arrangements appropriate? Is finance/spend allocated, managed and monitored? Are teams are using the methodologies which we have invested in and are sound project management disciplines in place?	Q2
<b>Home Improvement Grants (Disabled Facilities Grant)</b>	To seek assurance the Council has effective controls for ensuring efficient administration and adherence to the schemes set out in its Policies.	Q2
<b>Occupational Therapy (OT) Waiting Lists</b>	To provide assurance that waiting lists are being managed appropriately and the Waiting Well policy is being applied consistently.	Q3
<b>Caseload management (inc ASC Front Door)</b>	The aim of the audit is to follow up the action plans resulting from the external assessment by LGA/ADASS in January 2024	Q4
<b>Financial Assessments &amp; Benefits Team (FAB)</b>	To review the key controls for both the financial assessment process, including the collation and analysis of information from care recipients to ensure correct calculation of contributions occurs in a timely fashion, and a review of the benefit calculation process to ensure correct payments are made. Is there an effective use of resources and are processes efficient?	Q1
<b>Housing Repairs materials - Order and control of Materials</b>	Review the adequacy and effectiveness of internal control over the purchase and allocation of materials, covering the ordering, collection of materials and the payment mechanism. We will also ensure that there is effective system to record what materials have been purchased and details regarding which job they relate to and that there is a mechanism for reconciling material charges to records of work performed	Q2

Audit	Objective/Indicative Scope	Planned Quarter
<b>Housing Repairs (Planned Repairs)</b>	To seek assurance the Council has effective arrangement for identifying, programming and monitoring major repair works and refurbishment programmes such as kitchen and bathroom works required to bring properties up to standards. This will include the procurement and contract management of sub-contractors. The audit will also follow up actions arising from the recent Housing Inspection.	Q3

The following areas are held in reserve, some of which will be undertake by our apprentice:

- **Town Hall/South Street (room hire / catering)** - This audit will establish and test the management and financial controls in place over Town Hall functions, room hire and catering operations, ensuring all income is collected and VAT is treated appropriately.
- **Cemeteries & Crematorium** - The audit will focus on the processes for income/debtors, ensuring income is received and recorded and expenditure is adequately controlled.
- **VAT** - The Council has been under a VAT inspection over an extended timeframe and this audit will provide assurance on the actions taken to address any matters arising. We will review VAT guidance, VAT returns, records, Inputs (expenditure/repayment), Outputs (income/receipts), Goods, Services, reconciliations.
- **Rent Deposit & Guarantee Scheme** - Review the new 'enhanced offer' scheme - guaranteed level of rent - verify control over the rent deposit scheme, make sure that new systems and processes are robust
- **BACS Security (payment runs) and controls over Faster Payments** - This will cover security/access to the BACS files and folders, administration and management of the automated process. Review process for making and authorising faster payments through CHAPS, evaluate controls in relation to user access, data input and payments, and the adequacy of business continuity arrangements
- **Land Charges** - The audit will seek assurances that land charges functions are discharged in accordance with established systems and procedures. Requests for searches are dealt with in a timely manner and searches are processed in a timely manner, appropriately and accurately. Fees are set accordingly, accounted for correctly and the Council receives the appropriate amount of income for the searches performed.
- **Purchasing cards** - Ensure that the controls surrounding the issue, administration and monitoring of purchase cards are operating as expected.