

Proposed Internal Audit Plan 2022/2023

No.	Service Area	Audit Topic	Risk Score (min 7, max 21)	Budget Days		Proposed Start Date			
				SODC	VWHDC	Q1	Q2	Q3	Q4
<b>Annual Key Financial Audits</b>									
1	Finance	Accounts Payable	19	6	6				X
2	Finance	Accounts Receivable	18	6	6			X	
3	Finance	Capital Management & Accounting	15	3.5	3.5				X
4	Finance	Council Tax	19	8	8		X		
5	Finance	General Ledger	18	3.5	3.5				X
6	Finance	Housing Benefits & Council Tax Reduction Scheme (HB&CTRS)	19	12	12			X	
7	Finance	National Non Domestic Rates (NNDR)	19	8	8			X	
8	Corporate Services & Finance	Payroll	21	10	10	X			
9	Finance	Treasury Management	18	2.5	2.5				X
<b>Total Budget Days</b>				<b>60</b>	<b>60</b>				

**APPENDIX 3**

No.	Service Area	Audit Topic	Risk Score (min 7, max 21)	Budget Days		Proposed Start Date			
				SODC	VWHDC	Q1	Q2	Q3	Q4
<b>Planned Assurance Audits</b>									
10	Development & Corporate Landlord	Grounds & Parks Maintenance (incl. ROSPA, Tree Management & Inspections)	17	15	15			X	
11	Housing & Environment	Housing Allocations	12	8	8		X		
12	Housing & Environment	Temporary Accommodation	10	8	8				X
13	Housing & Environment	Food Safety	11	10	10				X
14	Finance	Financial Accounting	19	8	8		X		
15	Finance	Leases	13	8	8		X		
16	Finance	Council Tax Rebate	17	8	8		X		
17	Finance	Discretionary Fund	17	8	8			X	
18	Legal & Democratic	Gifts and Hospitality (Officers & Councillors)	11	3.5	3.5	X			
19	Legal & Democratic	Community Safety	9	3.5	3.5	X			
20	Corporate Services	Corporate Consultations	10	8	8			X	
21	Corporate Services	Grievance Policy	12	3.5	3.5	X			
22	Corporate Services	Health & Safety (incl. Lone Working)	16	10	10		X		
23	Corporate Services	Information Security	21	10	10	X			
24	Corporate Services	IT General Controls - Council Managed Systems	20	15	15	X			
25	Policy & Programmes	Corporate Delivery Framework	14	10	10				X
26	Policy & Programmes	Business Continuity	17	8	8				X
27	Policy & Programmes	Risk Management	17	8	8				X
<b>Total Budget Days</b>				<b>153</b>	<b>153</b>				
<b>Planned Consultancy Reviews</b>									
28	Planning	Building Control	14	10	10				X
29	Planning	Ocella System Functionality	14	10	10		X		
30	Policy & Programmes	Garden Communities	16	10	10				X
<b>Total Budget Days</b>				<b>30</b>	<b>30</b>				

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High Level Audit Scope

No.	Service Area	Audit Topic	Audit Scope
<b>Annual Key Financial Audits</b>			
1	Finance	Accounts Payable	Invoice and refunds processing. Duplicate suppliers and payments. Manual, direct debit and BACS payment transactions.
2	Finance	Accounts Receivable	Invoice processing, including periodic invoices. Recovery, aged debts, cancellations and write offs. Invoice suppressions. Raising invoices by service teams performed in accordance with financial procedures.
3	Finance	Capital Management and Accounting	Capital financial strategy and asset management plan. Capital contracts and budget monitoring. Completeness and accuracy of asset register, including reconciliations.
4	Finance	Council Tax	Liabilities, including discounts and exemptions. Payments, credits, refunds and suspense transactions. Recovery, enforcement, and write-offs.
5	Finance	General Ledger	Bank reconciliations. Suspense account balances and transactions. Journal transfers, including authorisation and documentation.
6	Finance	Housing Benefits and Council Tax Reduction Scheme	Housing benefits and CTRS payments. Benefits assessments and subsidy claims. Benefit overpayments.
7	Finance	National Non-Domestic Rates (NNDR)	Valuation records for new and amended properties. NNDR billing, payment, and refund transactions. Debt recovery and write offs.
8	Corporate Services & Finance	Payroll	Amendments to standing data (starters, leavers, overtime, variations). Monthly payroll processing. Payroll records, including reconciliations between systems.
9	Finance	Treasury Management	Investments and borrowings (including authorisation, counterparty limits, coding). Treasury management performance. Access level controls within treasury management and banking systems.

No.	Service Area	Audit Area	Audit Scope
<b>Planned Assurance Audits</b>			
10	Development & Corporate Landlord	Grounds & Parks Maintenance (incl. ROSPA, Tree Management & Inspections)	ROSPA inspections and reporting. Tree management and inspections. Grounds and parks maintenance processes, including stock management and procurement.
11	Housing & Environment	Housing Allocations	Allocations are performed consistently and fairly, in line with formal procedures.
12	Housing & Environment	Temporary Accommodation	Accommodation is provided consistently and fairly, in line with formal procedures.
13	Housing & Environment	Food Safety	Food safety inspections process. Management of individual contractors. Response to Covid-19 regulations
14	Finance	Financial Accounting	Accounts preparation process, including adherence to the latest guidance and standards.
15	Finance	Leases	Operating and finance leases are accounted for correctly under IFRS16.
16	Finance	Council Tax Rebate	Council tax rebates issued in line with government guidance.
17	Finance	Discretionary Fund	Discretionary funds issued in line with government guidance.
18	Legal & Democratic	Gifts and Hospitality (Officers & Councillors)	Reporting and monitoring of officer and councillor gifts and hospitality.
19	Legal & Democratic	Community Safety	Contents and application of the Community Safety Partnership annual plan.
20	Corporate Services	Corporate Consultations	Consultations are transparent, fair, and documented. Actions are implemented timely.
21	Corporate Services	Grievance Policy	Established processes to respond to officer grievances in a consistent and fair manner.
22	Corporate Services	Health & Safety (incl. Lone Working)	Building control fee billings and collection. ISO readiness assessment and review progress against ISO recommendations.
23	Corporate Services	Information Security	IT and data security management in hybrid working arrangement. Preparation and response to cybersecurity incidents. Cybersecurity awareness of officers and councillors.
24	Corporate Services	IT General Controls - Council Managed Systems	Logical access, change management, IT operations and physical security controls over council managed IT systems.
25	Policy & Programmes	Corporate Delivery Framework	Contents and application of the corporate delivery framework.

26	Policy & Programmes	Business Continuity	Contents and application of the councils' business continuity plan.
27	Policy & Programmes	Risk Management	Risk management methodologies follow best practice whilst meeting the needs of the councils.
<b>No.</b>	<b>Service Area</b>	<b>Audit Area</b>	<b>Audit Scope</b>
<b>Planned Consultancy Reviews</b>			
28	Planning	Building Control	Provision of consultancy services in relation to legislation changes (Environment Act 2021 and Building Safety Bill).
29	Planning	Ocella System Functionality	Utilisation of Ocella system functionality by planning teams and identification of process efficiencies.
30	Policy & Programmes	Garden Communities	Review of non-financial management processes and procedures, including retention of documentation.

**Key:****Planned Audits (Key Financial, Assurance & Consultancy):**

All audit topics on the schedule of auditable activity are given a risk score, which takes into consideration the level of exposure to financial, fraud, reputational, legal, and corporate risks. The internal audit manager considers the risk score, along with the last audit date, previous audit ratings, officer requests for a review, and any external or emerging risks for each audit topic to arrive at the final audit plan.

**Consultancy Reviews:**

Consulting services are defined as advisory and client related service activities, the nature and scope of which are agreed with the client, are intended to add value and improve an organisation's governance, risk management and control processes without the internal auditor assuming management responsibility. Examples include counsel, advice, facilitation, and training.

**High Level Audit Scope:**

The proposed audit scope, based on planning activities and previous audit reviews is detailed above. Prior to the start of each individual audit a risk assessment and scoping exercise will be performed by the auditor, and terms of reference are to be agreed with the auditee(s).

**Audit Start Date**

The audit start date indicates the estimated quarter the audit fieldwork is due to commence; however, some audits may be performed over more than one quarter. We will seek to agree a date which ensures the availability of key officers.