

Internal Audit Plan Schedule 2023/24

Planned Audits							
No.	Service Area	Audit Name	Risk Score (min. 7, max 21)	April to September (1st Half)		October to March (2 nd Half)	
				Q1	Q2	Q3	Q4
1	Planning	Planning Appeals	14		X		
2	Legal & Democratic	Report Lifecycle Process	12	X			
3		Elections and Election Payments	14		X		
4		Safeguarding	13		X		
5	Development & Corporate Landlord	Community Centres	13	X			
6	Policy & Programmes	Corporate Delivery Framework	14			X	
7		South & Vale Climate Action	7				X
8	Finance	Insurance	18	X			
9		Risk Management	17	X			
10		Credit Card Usage	13		X		
11		Central Government Support Schemes	17		X		
12		Cash Management	16			X	
13		Procurement	19			X	
14	Corporate Services	Travel & Subsistence	14	X			
15		HR Data Management	21		X		
16		IT Asset Management	20		X		
17		Diversity & Inclusion	8		X		
18		Information Security	21		X		
19		Recruitment, Selection, and Onboarding	14			X	
20		Complaints	10				X
21	Development & Corporate Landlord, & Corporate Services	Workplace Premises	16	X			

Key Financial Audits							
No.	Service Area	Audit Name	Risk Score (min. 7, max 21)	April to September (1st Half)		October to March (2 nd Half)	
				Q1	Q2	Q3	Q4
22	Corporate Services & Finance	Payroll	21	X			
23	Finance	National Non-Domestic Rates (NNDR)	19		X		
24		Council Tax	19			X	
25		Housing Benefits & Council Tax Reduction Scheme (HB&CTRS)	19			X	
26		Accounts Receivable	18				X
27		Accounts Payable	19				X
28		Capital Management & Accounting	15				X
29		General Ledger	18				X
30		Treasury Management	18				X

**The timings indicate the quarter the audit fieldwork is due to commence. However, some audits may be performed over more than one month/quarter. We will seek to agree a date which ensures the availability of key officers.*

High Level Audit Scope

No.	Audit Area	Audit Scope
1	Planning Appeals	Administrations and processing of appeals received from the Planning Inspectorate. Review and monitoring of appeals outcomes. Management of decisions made contrary to officer recommendations.
2	Report Lifecycle Process	Review of the councils' report lifecycle process, including report format and content.
3	Elections & Election Payments	Policies and procedures, compliance to legislation, roles and responsibilities, officer training, election payments and recharges, post-election performance evaluation.
4	Safeguarding	Fulfilment of the councils' statutory safeguarding duties towards children, young people and adults with care and support.
5	Community Centres	Management of buildings and operations at council run community centres. Review for silo working practices.
6	Corporate Delivery Framework	Contents and application of the corporate delivery framework.
7	South & Vale Climate Action	Review of officer activities to support the councils' climate emergency objectives.
8	Risk Management	Risk management methodologies follow best practice whilst meeting the needs of the councils.
9	Corporate Delivery Framework	Contents and application of the corporate delivery framework.
10	Credit Card Usage	Security and user access controls/restrictions, supporting documentation/rationale for transactions, monitoring of credit card usage.
11	Central Government Support Schemes	Issue of support scheme funds in accordance with government guidelines.
12	Cash Management	Receipt, handling, and processing of cheques.
13	Procurement	Awareness and application of updated procurement procedure rules.
14	Travel & Subsistence	Authorisation, processing, and payment of officer and member expense claims. Compliance to HR policies and procedures.
15	HR Data Management	Completeness and accuracy of HR data, and consistency across council systems.

APPENDIX 3

No.	Audit Topic	Audit Scope
16	IT Asset Management	IT assets are accounted for, deployed, maintained, upgraded, and disposed of appropriately, and in line with policy.
17	Diversity & Inclusion	Fulfilment of the new diversity and inclusion strategy and the councils' public sector equality duty arising from the Equality Act.
18	Information Security	IT and data security management in hybrid working arrangement. Preparation and response to cybersecurity incidents. Cybersecurity awareness of officers and councillors.
19	Recruitment, Selection, & Onboarding	Evaluate the consistency and effectiveness of searching and vetting, interview and evaluation, and hiring and onboarding.
20	Complaints	Register of complaints, recording and acknowledgement, actions taken to respond or resolve complaints, monitoring and reporting.
21	Workplace Premises	Fulfilment of the councils' statutory duty to provide and safe and healthy working environment for officers.
22	Payroll	Amendments to standing data (starters, leavers, overtime, variations). Monthly payroll processing. Payroll records, including reconciliations between systems.
23	National Non-Domestic Rates	Valuation records for new and amended properties. NNDR billing, payment, and refund transactions. Debt recovery and write offs.
24	Council Tax	Liabilities, including discounts and exemptions. Payments, credits, refunds, and suspense transactions. Recovery, enforcement, and write-offs.
25	Housing Benefits & Council Tax Reduction Scheme	Housing benefits and CTRS payments. Benefits assessments and subsidy claims. Benefit overpayments.
26	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.
27	Accounts Payable	Invoice and refunds processing. Duplicate suppliers and payments. Manual, direct debit and BACS payment transactions.
28	Capital Management & Accounting	Capital financial strategy and asset management plan. Capital contracts and budget monitoring. Completeness and accuracy of asset register, including reconciliations.
29	General Ledger	Bank reconciliations. Suspense account balances and transactions. Journal transfers, including authorisation and documentation.
30	Treasury Management	Investments and borrowings (including authorisation, counterparty limits, coding). Treasury management performance. Access level controls within treasury management and banking systems.