

APPENDIX 2

Progress against the internal audit plan 2023/24

Key Financial Audits									
1	Payroll	Completed	Reasonable	1	0	1	0	0	In consultation with the Head of Finance, the Internal Audit and Risk Manager has refined the scope of all 9 key financial audits, to prioritise areas considered higher risk or where actions were raised in the previous audit.
2	Council Tax	Fieldwork	N/A						
3	HB&CTRS	Fieldwork	N/A						
4	Accounts Payable	Fieldwork	N/A						
5	Accounts Receivable	Fieldwork	N/A						
6	Capital Mgt & Accounting	Fieldwork	N/A						
7	General Ledger	Fieldwork	N/A						
8	Treasury Management	Fieldwork	N/A						
9	NNDR	Fieldwork	N/A						
Operational Audits									
10	Report Lifecycle Process	Completed	Limited	8	2	5	1	0	
11	Workplace Premises	Completed	Reasonable	2	0	1	1	0	
12	Credit Card Usage	Completed	Reasonable	2	0	2	0	0	
13	HR Data Management	Completed	Reasonable	9	0	4	5	0	
14	Elections and Election Payments*	Draft out	Reasonable	8	0	4	4	0	
15	Risk Management	Fieldwork	N/A						
16	IT Asset Management	Fieldwork	N/A						
17	Travel & Subsistence	Fieldwork	N/A						
18	Recruitment, Selection, and Onboarding	Fieldwork	N/A						
19	Complaints	Q4 audit	N/A						
20	Appeals	Q4 audit	N/A						
21	Business Continuity (NEW)	Q4 audit	N/A						2022/23 audit, delayed due to auditee sickness
22	Cash Management	Q4 audit	N/A						
23	Procurement	Q4 audit	N/A						
24	Insurance	Q4 audit	N/A						
25	Community Centres	Q4 audit	N/A						
26	Safeguarding	Deferred	N/A						On the plan as not audited recently, will be audited in 2024/25, no areas of concern from an IA perspective
27	Corporate Delivery Framework	Deferred	N/A						Review being undertaken by the service; outcome of this work will be audited at a later date
28	South & Vale Climate Action	Deferred	N/A						Considered low risk from an IA perspective, no specific areas of concern
29	Diversity & Inclusion	Deferred	N/A						Considered low risk from an IA perspective, no specific areas of concern
30	Central Government Support Schemes	Deferred	N/A						All schemes have now closed
31	Information Security	Deferred	N/A						Recently audited and the team are working through the mgt actions, which are monitored quarterly
Totals				30	2	17	11	0	

*Draft report issued, overall assurance ratings are subject to change