

Audit Plans (WNC) Allocation 2023/24			Appendix 1	
Forward plan				
Available days		1,175		
Balance		640		
Assurance Block / Audit Area	Period	Planned days	Scope / Notes	Rationale for inclusion
Governance				
Partnerships: IAA - contract management	Q2	15	Management of IAA: financial and performance evaluation. Establish the contractual requirements and ensure compliance with performance monitoring and indicators. Consider financial position, including effectiveness of implemented management process	Partnership management identified as key strategic risk
Partnerships: IAA - disaggregation	Q2	10	Effectiveness of IAA disaggregation plan: progress against plan and target. Consider any delays, the impact and actions taken to rectify	Partnership management identified as key strategic risk
Annual governance statement / governance process	Q4	10	Supporting governance process development. Move to quarterly assurance if possible. May require further audit allocation	Annual assurance process
Sub-Total		35		
Green and clean				
Net zero strategy	Q2	10	Initial evaluation of strategy, mapping control mechanisms, key performance indicators and management process	Risk to corporate objective - Green and Clean
Wider strategy sustainability review	Q3	10	Consider which council strategies can impact green and clean agenda, and evaluate effectiveness in supporting the net zero outcome	Risk to corporate objective - Green and Clean
Sub-Total		20		
Improved life chances				
IT systems: Carefirst - Ltd assurance follow up		10	Monthly meetings until actions complete; consider level of retesting required alongside system replacement programme	Limited assurance follow up

Assurance Block / Audit Area	Period	Planned days	Scope / Notes	Rationale for inclusion
Local area partnerships	Q2	10	Review set up of local area partnerships and development of delivery plans. Possible identification of further audits	Key Transformation and delivery mechanism
Contract management: leisure services	Q2	15	Evaluation of contract management - financial management, performance monitoring, forward contract plan	Concerns raised re. financial management of the service (James Smith)
Homelessness prevention		15	Process review of management of homelessness prevention policies and evaluation of effectiveness	Deferred from 2022/23
Temporary accommodation	Q3	10	Effectiveness of invoicing and purchasing process	Operational request (Jane Carr)
Schools		20	Supporting SFVS process with identified thematic school audits	Organisational requirement
Schools - individual audits	Q3/Q4	70	Individual school audits based on 5 year rolling programme; 10 days per audit	Organisational requirement
Sub-Total		150		
Connected communities				
Taxi licensing - Ltd assurance follow up		5	Monthly meetings until actions complete; consider level of retesting required	Limited assurance follow up
Home to school transport - Ltd assurance follow up		5	Monthly meetings until actions complete; consider level of retesting required	Limited assurance follow up
Contract management: parking - Ltd assurance follow up		5	Consider level of retesting required	Limited assurance follow up
Rural bus services		10	Review of bus service forward plans - how they are developed and performance monitored	Risk to corporate objective: Connected communities / Thriving villages and towns. Concerns raised by Cllr Irving-Swift
Sub-Total		25		

Assurance Block / Audit Area	Period	Planned days	Scope / Notes	Rationale for inclusion
Robust resource management				
IT related audit (restricted) - Ltd assurance follow up		10	Monthly meetings until actions complete; quarterly update following that to ensure that disaster recovery process being effectively implemented	Limited assurance follow up
IT related audit (restricted) - Ltd assurance follow up		10	Monthly meetings until actions complete; quarterly update following that to ensure that cyber security process being effectively implemented	Limited assurance follow up
Medium term financial plan	Q3	15	Review of MTFP development with a focus on identification and management of financial pressures	Risk to corporate objective: robust resource management. External financial challenges
Transformation delivery	Q2	15	Review of effectiveness of transformation delivery monitoring. Potential identification of additional audit areas.	Risk to corporate objective: robust resource management.
Temporary staff: non-Opus / long placements	Q2	15	Management of temporary staff by HR and operational management. Focus on non-Opus placements and placements over 12 months.	Risk to corporate objective: robust resource management.
Core financial systems	Q1	10	Identification and assurance mapping for core financial systems, with identification of more detailed audit requirements.	Risk to corporate objective: robust resource management.
Income management system	Q2	10	Support for the control development of the new income management system	Key new system implementation
Property management	Q3	10	Review of asset management arrangements, with potential support for the implementation of the new solution	Key new system implementation
DTI Telephony procurement - review	Q2	15	Review of procurement and project management for the new telephony system	Operational request following delays to the procurement and implementation
Sub-Total		110		
Grant Certification				
Indicative days		50		
Sub-Total		50		
WNC Total		390		

Assurance Block / Audit Area	Period	Planned days	Scope / Notes	Rationale for inclusion
NCT Total		145		