

2022/23 Internal Audit Plan – Deferred/Carried Forward Audits

| Service | Audit Title | Comments | No. Days/ Status |
|-------------------------------------|---------------------------|--|-----------------------|
| Corporate | | | |
| Corporate | Governance | Deferred from 21/22 – new officer started in December audit timings to be agreed with Service | 20 |
| Corporate | Business Cases | Deferred from 21/22 – resource pressures within the Internal Audit team recommend that audit be undertaken in Q1/Q2 | 20 |
| Deputy Chief Executive | | | |
| Policy and Comms | GDPR – Council wide audit | Deferred from 21/22 - A new system is currently being implemented. Audit being deferred and will be undertaken once the system and processes are embedded in 22/23. | 20 |
| Localities & Strategic Partnerships | Community Boards | Deferred from 21/22 - A review is being undertaken within the service that is highlighting areas of improvement – agreed to undertake the audit once the identified improvements have been implemented. Q2 | 20 |
| Legal/ Dem Services | Legal Process Review | Deferred from 21/22 – processes are currently being developed. Audit best placed to review once these are embedded. Recommend an audit in Q1/Q2 | 20 |
| Service Improvement | Digital - Agile Delivery | Carried Forward – Q1 | Scope being developed |
| Service Improvement | Workstyle Strategy | Deferred to 22/23 per request from SLT – business case recently approved and strategy in early stages. | 15 |
| Legal/ Dem Services | Elections | Carried Forward – Q1 Fieldwork in progress | Fieldwork |
| Policy & Communication | Complaints | Carried Forward – Q1 Fieldwork in progress | Fieldwork |
| Finance | Capital Programme | Deferred from 21/22 – Q1 | Scope being developed |
| Finance | Contract Management | Carried Forward – Q1 Fieldwork in progress | Fieldwork |
| Finance/ HR | Expenses | Carried Forward – Q1 Fieldwork in progress | Fieldwork |
| Finance | Accounts Receivable | Carried Forward – Q1 Fieldwork in progress | Fieldwork |

| Resources | | | |
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| Finance/ HR/ IT | Service Now Review | Deferred to 22/23 per request from SLT – the use of Service Now will be looked at as part of the service review – this is a low-risk area. | 20 |
| Finance | Debt Management | Carried Forward – Q1 Fieldwork in progress | Fieldwork |
| Finance | Revs & Bens System Implementation Assurance | Carried Forward - Phase 2 of the system implementation has commenced, and assurance is being provided throughout the project delivery. | On-going |
| Finance | CTAX | Deferred to 22/23. New Revenues and Benefits system being implemented. Audit timing will be undertaken after phase 2 has gone live. | 50 |
| Finance | NNDR | | |
| Finance | CTRS/HB | | |
| Finance | Procurement | Deferred from 21/22 - New procurement regulations being introduced – deferred to 22/23 once implemented. | 20 |
| HR | Apprenticeship Levy | Deferred from 21/22 - per request from SLT – low risk. Report to CMT on options to be considered for the levy. | 10 |
| HR | IR35 | Deferred from 21/22 – regular reporting on high-cost interims presented to CMT – other assurance arrangements are in place. | 10 |
| Property & Assets | Project Governance | Carried Forward – Q1 Fieldwork in progress | Fieldwork |
| Housing & Regulatory Service | Enforcement (Housing) | Deferred from 21/22 - per request from SLT, recruitment in progress as there are unfilled posts in the service – propose Q1 | 15 |
| Planning & Environment | Building Control | Deferred from 21/22 – Due to service review in progress. | 15 |
| LEP | LEP Audit | Deferred from 21/22 - New white paper released other areas to consider – additionally due to staff changes within LEP audit is being deferred to Q1. | 15 |
| Planning, Growth & Sustainability | | | |
| Housing & Regulatory Service | Homelessness | Deferred from 21/22 - per request from SLT, recruitment in progress as there are unfilled posts in the service – propose Q1 | 15 |
| Housing & Regulatory Service | Temporary Accommodation | Deferred from 21/22 - per request from SLT, recruitment in progress as there are unfilled posts in the service – propose Q1 | 15 |
| Property & Assets | Property Maintenance | Deferred from 21/22 - Service review in progress. | 15 |
| Planning & | Climate Change | Deferred from 21/22 - Separate assurance programme being developed that will be | 20 |

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| Environment | | aligned to the Climate Change Strategy. Commence assurance delivery in 22/23. | |
| Property & Assets | Property Repairs and Renewals | Deferred from 21/22 - Service review in progress. | 15 |
| Communities | | | |
| Neighbourhood Services | Crematorium | Carried Forward – Q1 Fieldwork in progress | Fieldwork |
| Neighbourhood Services | Waste – Procurement and Disposal of Assets | Carried Forward – Q1 | Scope being agreed |
| Highways & Technical Services | Parking | Deferred from 21/22 - per request from SLT – new system and structure, need to embed processes. Recommend Q1/2 | 20 |
| Highways & Technical Services | Transport for Bucks | Carried Forward – Q1 Fieldwork in progress | Fieldwork |
| Transport Services | Home to School Transport | Deferred from 21/22 - per request from SLT – new system will need to be embedded. Recommend Q2 | 20 |
| Neighbourhood Services | Household Recycling Centres | Deferred from 21/22 – new procurement in progress. Recommend review once new arrangements are in place | 15 |
| Adults & Health | | | |
| Quality Standards & Performance | iCares System – IT Application Controls Audit | Carried Forward – Q1 Fieldwork in progress | Fieldwork |
| Integrated Commissioning | Direct Payments | Deferred from 21/22 - service currently undertaking improvement work – agreed to defer review to Q2/3 | 20 |
| Adult Social Care | Interface – Hospital Discharges and Social Care | Deferred from 21/22 per request from SLT – process is weak and social care are currently working to develop and improve process. Plan for Q1/2 | 20 |
| Children's Services | | | |
| Social Care | Social Work England Information Requests | Deferred from 21/22 - per request from SLT – service currently developing a process. Assurance needed when process is embedded. | |
| Education | SEND Transport Eligibility | Carried Forward – Q1 | Scope being developed |