

APPENDIX 1 - 2022/23 Internal Audit Plan – Deferred/Carried Forward Audits

Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
Deputy Chief Executive				
Legal & Dem Services	Legal Processes	Deferred from 21/22 plan. To ensure that there are adequate arrangements in place for the services to engage with the legal team, cases are recorded, monitored and costs tracked appropriately. Changed to HIGH priority following A&G comments noting budget scrutiny discussions regarding overspends.	HIGH	Audit scoping in-progress
Policy & Communications	Devolution	Deferred from 21/22 plan. To evaluate the processes and procedures in place to ensure an effective transfer of services and assets to town and parish councils in line with the approved policy.	LOW	Not started
Service Improvement	Homes for Ukraine	New – End to end review of the process; including the administration of payments	HIGH	Fieldwork in-progress
Adults & Health				
Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
Adult Social Care	Continuing Health Care:	End to end process review evaluating arrangements in place with the CCG (includes client assessment/ eligibility and financial management).	HIGH	Defer to 2023/24
Integrated Commissioning	Disability Facilities Grant	Grant verification in line with the terms and conditions.	N/A	Fieldwork in-progress
Integrated Commissioning	Commissioning and Financial Management of Spot Contracts	End to end process reviewing adequacy and effectiveness of controls in place.	HIGH	Fieldwork in-progress
Integrated Commissioning	E-brokerage	End to end process reviewing adequacy and effectiveness of controls in place.	MEDIUM	Fieldwork in-progress
Public Health	Joint Strategic Assessment.	Focus of review to be agreed with the service	LOW	Not started

Finance	A&H Debt Recovery (Unsecured Debt)	As debt recovery was paused during the pandemic and the debt recovery process has been moved to Finance Operations team, the audit will be reviewing adequacy and effectiveness of controls	MEDIUM	Fieldwork in-progress
Children's Services				
Status Update	Status Update	Status Update	Status Update	Status Update
Social Care	Placement and Panel Decisions	New There is an increase in spend within placements and assurance is required that controls are adequate. Requested by the Corporate Director.	HIGH	Fieldwork in-progress
Education	SEND Ofsted Improvement Plan Assurance	Evaluate the completeness adequacy of the improvement plan against the findings raised in the Ofsted report.	MEDIUM	Fieldwork in-progress
Education	SEND Process review – Focused on ECCOH	End to end review of processes and evaluation of controls to identify inefficiencies in process and improvements to data quality.	HIGH	Fieldwork in-progress
Communities				
Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
Neighbourhood Services	Household Recycling Centres	New contract in place, review of processes at the HRC; and contract management with new contractor.	MEDIUM	Fieldwork in-progress
Neighbourhood Services	Business Licenses and Permits – Process review	End to end review of processes and evaluation of controls on the new system.	LOW	Not started
Culture, Sports & Leisure	Higginson Park	Financial Controls Audit	LOW	Fieldwork in-progress
Culture, Sports & Leisure	Farnham Park	Financial Controls Audit	LOW	Fieldwork in-progress
Planning, Growth & Sustainability				
Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update

Property & Assets	Property – Maintenance and Reactive Works	Audit deferred from 20/21 & 21/22 audit plan End to end process reviewing adequacy and effectiveness of controls in place.	HIGH	Defer to 2023/24
Housing & Regulatory Services	Disability Facilities Grant (Use of the funding)	Review the process for commissioning housing adaptations and the use of the DFG fund. To include review of contractors used, VfM.	LOW	Not started
LEP	LEP Financial Controls Assurance	Evaluation of key financial controls	LOW	Not started
Finance	K2 Systems Audit	Large volume and value of transactions processed; therefore, an evaluation of key controls will be undertaken.	HIGH	Defer to 2023/24

Resources

Service	Service	Service	Service	Service
Business Operations	Blue Badges, Administration and Enforcement	To ensure that badges are only issued to residents who satisfy one or more of the eligibility criteria (as updated by the Disabled Persons (Badges for Motor Vehicles) (England) (Amendment) Regulations 2019 (S.I. 2019 No. 891) on 30 August 2019 to include ‘hidden’ disabilities) set out in the legislation that governs the scheme.	MEDIUM	Fieldwork in-progress
Business Operations	Accounts Payable and Accounts Receivables	Review of financial controls and compliance to corporate procedures.	HIGH	Fieldwork in-progress
Business Operations	Shop4Support	End to end sales process review	MEDIUM	Defer to 2023/24
HR & OD	Learning and Development	To review organisational, spend on learning and development to ensure consistency and quality of training.	HIGH	Fieldwork in-progress
Finance	Procurement Compliance	Ensure that procurement rules are clearly documented and followed in all procurement exercises.	MEDIUM	Fieldwork in-progress
Finance	Year End Assurance - Journals and Accruals	Compliance with financial controls	LOW	Fieldwork in-progress
Finance	Pensions	Evaluation of key controls	LOW	Not started
Finance	Completeness and	Evaluation of the adequacy of controls monitoring and assessment on the	MEDIUM	Fieldwork in-

	Effectiveness of the Finance Assurance Pack	effectiveness of the assurance pack.		progress
Finance	Key Financial Systems	Evaluation of key financial controls	MEDIUM	Fieldwork in-progress
Finance	Scheme of Delegation – Financial and Non-Financial delegations	Evaluation of the Scheme of Delegation to ensure that these are understood by all and complied with when making decisions.	MEDIUM	Audit scoping in-progress
IT	IT/Infrastructure Resilience – Per Audit Needs Assessment	A number of IT/Infrastructure resilience-related risks feature in the Council’s IT Risk Register. The audit will address; consideration of the impact of the pandemic on IT/infrastructure resilience, People, process, and technology perspective, including a high-level review of the IT architecture and technology in place.	HIGH	Defer to 2023/24
IT	Disaster Recovery and Backups – Per Audit Needs Assessment	Disaster recovery was noted as having a residual risk score of 10 in the Council’s IT risk register with a fully tested strategy and plan required to provide the Council assurance that full business continuity can be provided. This audit would test controls in regard to backup scope, frequency, offsite location, testing and recovery.	HIGH	Defer to 2023/24
IT	Change/Patch Management	This audit will consider the following: 1. Change to infrastructure and applications are governed through a consistent policy/process; 2. The change process addresses the request, impact, authorisation, testing, deployment of changes; 3. Comparison with LG peers concerning good change control practice commonly identified; 4. Patch management is undertaken across the estate in a complete, accurate and timely manner.	HIGH	Fieldwork in-progress