

Audit & Assurance - Draft Three Year Strategic Plan	Priority	22/23 Days	23/24 Days	24/25 Days
Adult & Prevention				
Safeguarding the most vulnerable	2	10	0	0
Adults Contracts and Commissioning incl Private Care Home Contract Payments	2	15	0	15
Transitional Arrangements : Children to Adult Care	2	5	0	0
Client case management systems including Access Controls	2	10	10	10
Homelessness/Housing Neds	3	0	10	0
Direct Payments	2	0	0	10
Prevent/Community cohesion	3	0	0	10
CCTV Provision	2	10	0	0
Corporate appointee/Guardianship arrangements	3	0	0	10
Social care charging and recovery	0	0	15	10
Use of volunteers	3	0	15	0
Health & safety/Lone working	2	0	0	10
Provision of equipment to service users	3	0	0	10
Community assets	3	0	0	10
Reablement Service	3	10	0	0
Disabled Facilities Grant	3	0	10	0
Sub total		60	60	95
Children's Services & Education				
Local Authority Improvement Plan	1	10	0	0
Transitional Arrangements : Children to Adult Care	2	5	0	0
Demand for specialist placements	2	10	0	0
Protocol ICS System	2	10	10	0
Quality Assurance Arrangements	0	0	10	0
Inspection Readiness	1	0	15	0
Pupil Transport	3	0	0	10
Fostering/Adoptions	3	0	10	10
Commissioning and contract monitoring	2	0	15	10
Financial Support to families	3	0	0	10
Safeguarding/ Serious incident/death of a child known to Children's Social Care				
Safeguarding Board	2	10	0	0
Commissioning Panel Arrangements - Identification and collection of Health contributions	2	10	0	0
Failure to meet the requirements of the Children & Families Act in relation to SEND	2	10	0	10
Youth Justice Mgmt Board	2	10	0	0
Residential Venues	2	0	10	0
Educational Trips & Visits	2	0	0	10
Children's Centres	3	10	0	10
Audits of Schools Finance systems	3	60	80	80
Sub total		145	150	150
Public Health & Wellbeing				
Internal Public Health Spend/Social Determinants of Health Fund - Governance	2	10	0	10
Contract Monitoring (PH Contracts commissioned via CAPS), Failure to manage procurement & commissioning activity related to PH	2	10	15	0
Failure to mobilise 0-19 Healthy Child Programme Services	A	4	0	0
Sub total		24	15	10
Digital & Business Change				
Implementation of MIAA Audit Findings	1	10	0	0
Failure to prevent data loss (Information Governance)/ Compliance with GDPR	2	10	0	0
Internet controls	2	0	0	10
Software licencing	2	10	0	0
Data sharing arrangements	3	0	0	10
Device management	3	0	0	10
Business Continuity/Disaster Recovery	2	10	0	0
Cyber Security	2	0	10	0
IT Procurement	2	0	10	0

Audit & Assurance - Draft Three Year Strategic Plan	Priority	22/23 Days	23/24 Days	24/25 Days
Third Party Vendor Management	2	0	10	0
Change Control	2	0	10	0
Management of FOIs	3	0	0	10
Digital Customer Portal.	2	10	0	0
Partnership arrangements	2	0	10	0
Performance Indicators/Data Quality	3	10	0	10
Sub total		60	50	50
Growth & Development				
Environment Strategy/ Climate Change Strategy/Failure to reduce Carbon Emissions/Carbon Management/Renewable Energy	2	10	0	10
Town Fund (Darwen £25m plus BwD and others) and Other Grant Funding Projects	2	10	10	0
S106 Arrangements	3	0	10	0
Planning fees	3	0	0	10
Land Charges	3	0	0	10
Local Housing Company	2	0	10	0
Building Control	3	0	10	0
Growth Programme	2	0	0	10
Asset Management System - Corporate and Commercial Portfolio Landlord /tenants Responsibilities	2	10	10	10
Sub total		30	50	50
Environment & Operations				
Local Transport Capital Funding/LTP Grant Certification Requirement	1	5	5	5
Bus Subsidy Grant	1	5	5	5
Failure to adequately inspect and maintain highways. Failure to repair highways defects and street lighting faults on time	2	10	15	10
Poor standard of privately run HMOs	2	15	10	0
Fleet Management	3	10	0	0
Parking enforcement	3	0	0	10
Transport Procurement/Fleet Management	3	10	0	0
Busienss Centres	3	0	0	10
Leisure Centres	3	0	15	0
Licensing	3	0	0	10
Selective Licensing	3	0	10	0
Contract management	2	0	15	10
Cemetries	3	0	0	10
Markets	3	0	0	10
Davyfeild Depot	3	0	15	0
Public Protection	2	0	10	10
Waste Services	3	0	10	0
Property Services	3	20	0	15
King Georges Hall	3	0	0	10
Museums Collections Recording System	3	10	0	0
Libraries	3	0	0	10
Sub total		85	110	125
HR & Engagement				
Payroll - Core system/Failure of HR & payroll system incl staff & Mgr. self service.	1	15	15	15
iTrent Implementation	1	5	0	0
Health & Safety - Failure to comply with H&S legislation & Council standards	2	10	0	10
Staff Induction and Exit	2	0	10	0
Mileage & expenses	3	0	15	0
Service to schools	2	10	0	0
Overtime /Additional Hours	2	0	15	0
Equality Act	2	0	10	0
Organisational Development	3	0	0	15
Sub total		40	65	40
Legal & Governance				
RIPA processes	2	10	0	0
Information Sharing Protocols and arrangements with Police	2	10	0	0
Members Allowances and Induction	3	10	0	0
Governance & Decsion Making	2	0	10	15

Audit & Assurance - Draft Three Year Strategic Plan	Priority	22/23 Days	23/24 Days	24/25 Days
Management of compliants	3	0	10	0
Elections	2	0	15	0
Legal Case Management - high numbers of Children' and Adults cases creating risk for safe mgmt. of cases.	3	10	0	10
Sub total		40	35	25
Finance & Customer Services				
Budgetary Setting and Control / Failure to deliver a balanced budget and MTFS	1	10	10	10
Main Accounting System - including account reconciliation's				
Control and suspense account reconciliation processes	1	6	15	15
Council Tax/ C Tax Support Scheme/shortfall in C Tax income	2	15	15	15
Council Tax Rebate - Support with energy costs	2	10	0	0
Creditors	2	0	10	10
Insuarneec arrangements	3	0	0	10
Procurement/Contract management	2	0	15	10
Sundrty Debtors/Income collection	2	0	10	10
Risk management	2	0	0	10
NNDR	2	15	15	15
Housing Benefits	2	15	15	15
New CIPFA Financial Mgmt Code and VFM Assessments	2	10	0	0
Capital Programme/Budget - Monitoring and Reporting	2	10	0	0
Treasury/Cash flow management/Major loss incurred regarding investment and/or borrowing.	3	10	10	0
Civica Asset management module	3	10	0	0
Use/management, monitoring and reporting of Covid 19 Grant Funding received	1	15	0	0
Value for money audit	A*	20	20	20
Sub total		146	135	140
Other Audit Work				
Review of Financial Regulations, SFIs, etc	2	3	3	3
2021/22 Work in progress	1	40	40	40
Follow up work	1	10	10	10
Audit Committee	1	10	10	10
Liaison with external audit	1	2	2	2
Audit Committee Annual Report/Evaluation	1	4	4	4
HoIA Annual Report	1	4	4	4
A & A Client liaison/Queries	2	10	10	10
A & A Client liaison/DMT attendance	2	2	2	2
A & A Client liaison/Project Groups	2	4	4	4
Contingency	2	15	15	15
Sub total		104	104	104
Other Risk & Governance Work				
Annual Gov Statement	1	10	10	10
MAF and MAF Challenges	1	10	10	10
Risk Management Development	1	0	10	0
Risk Management Support	1	5	5	5
Road Risk Mgmt Group	1	4	4	4
Review/Monitor Corporate Risks	1	5	5	5
Review Monitor Departmental Risks	1	8	8	8
Business Continuity Champions Meetings	1	2	2	2
Risk Annual Plan/Report	2	4	4	4
Sub total		48	58	48
Other Fraud Work				
National Fraud Initiative (NFI)	1	10	15	10
Review of Counter Fraud Strategy	1	3	0	0
Counter Fraud Annual Plan/Report	1	3	3	3
Proactive Fraud Testing	2	10	10	10
Reactive investigations	2	15	15	15
Review/Monitor Fraud Risk Register	2	4	4	4
Fraud awareness and whistle blowing initiatives	2	2	2	2

Audit & Assurance - Draft Three Year Strategic Plan	Priority	22/23 Days	23/24 Days	24/25 Days
Sub total		47	49	44
Total Estimated Planned Audit Days		829	881	881