

<b>Audit &amp; Assurance - Draft Two Year Strategic Plan</b>		<b>Priority</b>	<b>2024/25 Days</b>	<b>2025/26 Days</b>
<b>Adult &amp; Prevention</b>				
Safeguarding the most vulnerable	2		0	10
Adults Contracts and Commissioning incl Private Care Home Contract Payments	2		15	15
Transitional Arrangements : Children to Adult Care	2		0	5
Client case management systems including Access Controls	2		10	10
Homelessness/Housing Neds	3		0	10
Direct Payments	2		10	0
Prevent/Community cohesion	3		10	0
CCTV Provision	2		0	15
Corporate appointee/Guardianship arrangements	3		10	0
Social care charging and recovery	0		10	0
Health & safety/Lone working	2		10	0
Provision of equipment to service users	3		10	0
Community assets	3		10	0
Reablement Service	3		0	10
<b>Sub total</b>			<b>95</b>	<b>75</b>
<b>Children's Services &amp; Education</b>				
Transitional Arrangements : Children to Adult Care	2		0	10
Demand for specialist placements	2		0	10
Protocol ICS System	2		0	10
Quality Assurance Arrangements	0		0	10
Inspection Readiness	1		0	10
Pupil Transport	3		10	0
Fostering/Adoptions	3		10	0
Commissioning and contract monitoring	2		10	0
Financial Support to families	3		10	0
Safeguarding/ Serious incident/death of a child known to Children's Social Care				
Safeguarding Board	2		0	10
Commissioning Panel Arrangements - Identification and collection of Health contributions	2		0	10
Failure to meet the requirements of the Children & Families Act in relation to SEND	2		10	10
Youth Justice Mgmt Board	2		0	10
Educational Trips & Visits	2		10	0
Children's Centres	3		10	10
Audits of Schools Finance systems	3		80	60
<b>Sub total</b>			<b>150</b>	<b>160</b>
<b>Public Health &amp; Wellbeing</b>				
Internal Public Health Spend/Social Determinants of Health Fund - Governance	2		10	10
Contract Monitoring (PH Contracts commissioned via CAPS), Failure to manage procurement & commissioning activity related to PH	2		0	10
<b>Sub total</b>			<b>10</b>	<b>20</b>
<b>Growth &amp; Development</b>				
Environment Strategy/ Climate Change Strategy/Failure to reduce Carbon Emissions/Carbon Management/Renewable Energy	2		10	10
Town Fund (Darwen £25m plus BwD and others) and Other Grant Funding Projects	2		0	10
S106 Arrangements	3		0	10
Planning fees	3		10	0
Land Charges	3		10	0
Local Housing Company	2		0	10
Building Control	3		0	10
Growth Programme	2		10	0
Asset Management System - Corporate and Commercial Portfolio Landlord /tenants Responsibilities	2		10	10
<b>Sub total</b>			<b>50</b>	<b>60</b>
<b>Environment &amp; Operations</b>				
Local Transport Capital Funding/LTP Grant Certification Requirement	1		5	5

<b>Audit &amp; Assurance - Draft Two Year Strategic Plan</b>	<b>Priority</b>	<b>2024/25 Days</b>	<b>2025/26 Days</b>
Bus Subsidy Grant	1	5	5
Failure to adequately inspect and maintain highways.			
Failure to repair highways defects and street lighting faults on time	2	10	15
Poor standard of privately run HMOs	2	0	15
Fleet Management	3	0	10
Parking enforcement	3	10	0
Transport Procurement/Fleet Management	3	0	10
Business Centres	3	10	0
Leisure Centres	3	0	10
Licensing	3	10	0
Contract management	2	10	0
Cemeteries	3	10	0
Markets	3	10	0
Public Protection	2	10	0
Waste Services	3	0	15
Property Services	3	15	20
King Georges Hall	3	10	0
Museums Collections Recording System	3	0	10
Libraries	3	10	0
<b>Sub total</b>		<b>125</b>	<b>115</b>
<b>Chief Executives</b>			
Payroll - Core system/Failure of HR & payroll system incl staff & Mgr. self service.	1	15	15
Health & Safety - Failure to comply with H&S legislation & Council standards	2	10	10
Staff Induction and Exit	2	0	5
Service to schools	2	0	10
Organisational Development	3	15	0
<b>Sub total</b>		<b>40</b>	<b>40</b>
<b>Legal &amp; Governance</b>			
RIPA processes	2	0	10
Information Sharing Protocols and arrangements with Police	2	0	10
Members Allowances and Induction	3	0	10
Governance & Decision Making	2	15	0
Management of FOIs	3	10	0
Failure to prevent data loss (Information Governance)/ Compliance with GDPR	2	0	10
Legal Case Management - high numbers of Children' and Adults cases creating risk for safe mgmt. of cases.	3	10	10
<b>Sub total</b>		<b>35</b>	<b>50</b>
<b>Finance</b>			
Budgetary Setting and Control / Failure to deliver a balanced budget and MTFS	1	10	10
Main Accounting System - including account reconciliation's			
Control and suspense account reconciliation processes	1	15	6
Council Tax/ C Tax Support Scheme/shortfall in C Tax income	2	15	15
Council Tax Rebate - Support with energy costs	2	0	10
Creditors	2	10	0
Insurance arrangements	3	10	0
Procurement/Contract management	2	10	0
Sundry Debtors/Income collection	2	10	0
Risk management	2	10	0
NNDR	2	15	15
Housing Benefits	2	15	15
Capital Programme/Budget - Monitoring and Reporting	2	0	10
Treasury/Cash flow management/Major loss incurred regarding investment and/or borrowing.	3	0	10
Civica Asset management module	3	0	10
Internet controls	2	10	0
Software licencing	2	0	10
Data sharing arrangements	3	10	0
Device management	3	10	0
Business Continuity/Disaster Recovery	2	0	10
Digital Customer Portal.	2	0	10

<b>Audit &amp; Assurance - Draft Two Year Strategic Plan</b>	<b>Priority</b>
Performance Indicators/Data Quality	3
Value for money audit	A*
<b>Sub total</b>	
<b>Other Audit Work</b>	
Review of Financial Regulations, SFIs, etc	2
Work in progress	1
Follow up work	1
Audit Committee	1
Liaison with external audit	1
Audit Committee Annual Report/Evaluation	1
HolA Annual Report	1
A & A Client liaison/Queries	2
A & A Client liaison/DMT attendance	2
A & A Client liaison/Project Groups	2
Contingency	2
<b>Sub total</b>	
<b>Other Risk &amp; Governance Work</b>	
Annual Gov Statement	1
MAF and MAF Challenges	1
Risk Management Development	1
Risk Management Support	1
Road Risk Mgmt Group	1
Review/Monitor Corporate Risks	1
Review Monitor Departmental Risks	1
Business Continuity Champions Meetings	1
Risk Annual Plan/Report	2
<b>Sub total</b>	
<b>Other Fraud Work</b>	
National Fraud Initiative (NFI)	1
Review of Counter Fraud Strategy	1
Counter Fraud Annual Plan/Report	1
Proactive Fraud Testing	2
Reactive investigations	2
Review/Monitor Fraud Risk Register	2
Fraud awareness and whistle blowing initiatives	2
<b>Sub total</b>	
<b>Total Estimated Planned Audit Days</b>	

<b>2024/25 Days</b>	<b>2025/26 Days</b>
10	10
20	20
<b>180</b>	<b>161</b>
3	3
40	40
10	10
10	10
2	2
4	4
4	4
10	10
2	2
4	4
15	15
<b>104</b>	<b>104</b>
12	12
10	10
5	5
5	5
4	4
5	5
8	8
2	2
4	4
<b>55</b>	<b>55</b>
10	10
0	3
3	3
10	10
15	15
4	4
2	2
<b>44</b>	<b>47</b>
<b>888</b>	<b>887</b>