

Audit & Assurance - Draft Three Year Strategic Internal Audit Plan	Priority	2024/25	2025/26	2026/27
Adult & Prevention				
Preparation and readiness for CQC Inspection.	1	10		
Adult Safeguarding Board	2	10		
Budget Management	2	10		
Client case management systems including Access Controls	2	10	10	10
Sickness absence management	3	10		
Domiciliary/Personal Care services Contract Monitoring	3		10	
Homelessness/Supported Living/Housing Needs	3		10	
Mosaic - Financial Assessment module	3		10	
Adults Contracts and Commissioning incl Private Care Home Contract Payments	2			15
Transitional Arrangements : Children to Adult Care	3		5	
Adults Social Care Income	2		10	
Corporate appointee/Guardianship arrangements	3			10
Asylum support and policy work	3	10		
Personalised budgets/Direct payments	3	10		
Disabled Facilities Grant	3			10
Volunteers/ Demand Management Strategy	3			10
Provision of equipment to services users	3			10
CCTV Provision and Contract Pennine Lancs	2		10	10
Review of Reablement Service	3		10	
Sub total		70	75	75
Children's Services & Education				
Ofsted Inspection Framework. Inspection readiness. SEF Improvement Plan and Evidence of impact	1	10		
Protocol ICS System	2	15		10
Compliance with the Children & Families Act in relation to SEND	2	10		
Social work case load management, workload & capacity	3	10		
Quality assurance arrangements. Compliance legislative/procedural requirements and national standards across social care teams.	2		15	
Commissioning Panel Arrangements - Identification and collection of Health contributions	3	10		
Audits of Schools Finance systems	3	65	70	80
Adoptions system and payments	3	10		
Commissioning/Contract Management	2		15	
Transitional Arrangements : Children to Adult Care	2		15	
Fostering recruitment, retention and payments/Fostering sufficiency.	3			10
Safeguarding/ Contextual Safeguarding / Safeguarding Board	2		10	
Pupil Transport	3			
Occupational therapy and disabled facilities grant	3			10
Financial Support for families	3		10	
H&S and lone working arrangements etc	2			10
Managing supply of school places	3			10
Childrens Centres	3			15
Statutory responsibilities relating to safeguarding in education. C	2		10	
Sub total		130	145	145
Public Health & Wellbeing				
Internal Public Health Spend/Social Determinants of Health Fund	2	15		
Place Based Partnership Board	2		10	
Contracts and commissioning	2			15
Sub total		15	10	15
Growth & Development				
Environment Strategy/ Climate Change Strategy/Carbon Management/Renewable Energy	2	10		
Town Fund	2	10	10	
Asset Management System - Corporate and Commercial Portfolio Landlord /tenants Responsibilities	2	10		10
Long Term Plan for Towns Grant			10	

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UK Shared Prosperity Fund	2	10		
Levelling-up Funded Projects	2	15		10
Combined Authority Arrangements	1		15	15
Devolution Deal	2	10		
Levelling Up Partnership	2	10		
Property Services	3		10	10
Delivery of Growth Programme priorities.	2		10	
Compliance with Building Control Performance Standards	3	10	10	
Planning Fees	3			10
Section 106 arrangements	3			10
Use of the Contractor and Development Framework	2			10
Commercial Property Rental Management	3		10	
Building Safety Levy	3		10	
Management & Maintenance of Estate, Incl Health & Safety/Statutory Inspection Processes	2		10	
Housing Strategy	2			10
Sub total		85	95	85
Environment & Operations				
Local Transport Capital Funding/LTP Grant Certification Requirement	1	5	5	5
Bus Subsidy Grant	1	5	5	5
Bus Services Improvement Grant Assurance and Certification Requirements	1	10	10	10
Food Waste Collection Funding Grant Certification Requirements	1	10	5	5
Highway Asset Management/ Highways Asset Valuation/ Data Management Strategy	2	15		15
Transport/Depot Stores/Fuel Stocks	3	15		
Leisure Centres	3		15	
Libraries	3			15
HMO licensing	3		10	
Licensing - Taxi and Other Licensing Income Recording and collection	3	10		
Flare System Replacement	2		15	
Museums collections Recording system	3		10	
Public Protection	3			10
Tree Inspection arrangements	3		10	
Theatre Income recording and collection	3			10
Business Centre management	3		10	
Markets management	3			10
External challenge against the level of Licence fees charged by the Council	3	10		
Commercial Income generation. Recording, collection and recovery	3	10		10
Sub total		90	95	95
Chief Executives - HR & Engagement etc				
HR & Payroll - Core system	1	15	15	15
ITrent4U implementation Phase 2	1		10	
Performance management/Data quality	2	10	10	10
Equal Pay Action Plan	2	15		
Productivity Plans	2		10	
Best value arrangements			10	
Civil Contingencies/Emergency Planning Statutory Responsibilities and arrangements	2	10		
Health & Safety	2		15	
Partnership Scrutiny/Accountability	3	10		10
Sickness Absence/ Improve Attendance at Work/Attendance Management Arrangements	3	10		
Staff induction & exit arrangements	3			10
Mileage and Expenses				10
Organisational Development				10
Social Media	3	10		
Facilities management	A*	10		
Sub total		90	70	65

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Digital & Information Technology				
Device management & stock control	1	10		
Software Patching and Vulnerability management	2		15	
Change Control				15
Software licensing	2	10		
Cyber Security	1		10	10
Internet Controls - Filtering system and reporting notifications			10	
Vendor/Third Party due diligence and management	2		15	
Data sharing arrangements	2			10
Business Continuity/Disaster Recovery	2	10		
Digital Customer Portal.	2	10		
Sub total		40	50	35
Legal & Governance				
Information security and controls to prevent data loss (Information Governance)/ Compliance with GDPR	2	15		
Management of FOI and subject access requests. Compliance with Legislation	3	10		
Governance & Decision making	2		10	10
Elections	2			10
Legal Services income recording and collection	2		10	
Legal Services procurement - Counsel, Experts etc	2		10	
RIPA compliance	3		10	
Members Allowances and Induction	3			10
Legal Case Management	2			10
Schools Appeals	3	10		
Sub total		35	40	40
Finance				
Budgetary Setting and Control / Failure to deliver a balanced budget and MTFs	1	10	10	10
Main Accounting System - Accuracy, integrity and access controls etc	1	10	10	10
Main Accounting System - Quarterly control and suspense account reconciliation processes	1	8	8	8
Sundry Debtors/ Income Recording & Collection (non Sundry Debtors)	1	15	15	15
Housing Benefits	1	15	15	15
Council Tax	2		15	15
Business rates recording and collection	2		10	10
Creditors/E-Procurement	2	15	15	15
Procurement/Contract Management	2			15
VAT	2	10		
Treasury/Cash flow management/Controls to prevent major loss incurred regarding investment and/or borrowing.	2	10		
CIPFA Financial Mgmt Code and VFM Assessments	2	10		
Project management	3	15		
Capital Programme/Budget - Monitoring and Reporting	2		15	
Value for money audit	2		20	20
Civica Asset Management module	3	10		
Sub total		128	133	133
Other Audit Work				
Review of Financial Regulations, SFIs, etc	2	2	2	2
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
PSIAS Peer Review	1	0	0	5
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		103	103	108

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Other Risk & Governance Work				
Annual Gov Statement	1	10	10	10
MAF and MAF Challenges	1	10	10	10
Risk Management Strategy and Development	1	5	8	5
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	6	6	6
Business Continuity Champions Meetings	1	2	2	2
Risk Annual Plan/Report	2	4	4	4
Sub total		51	54	51
Other Fraud Work				
National Fraud Initiative (NFI)	1	15	20	15
Counter Fraud Annual Plan/Report	1	3	3	3
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
Sub total		39	44	39
Total Planned Audit Days 2024/25		876	914	886