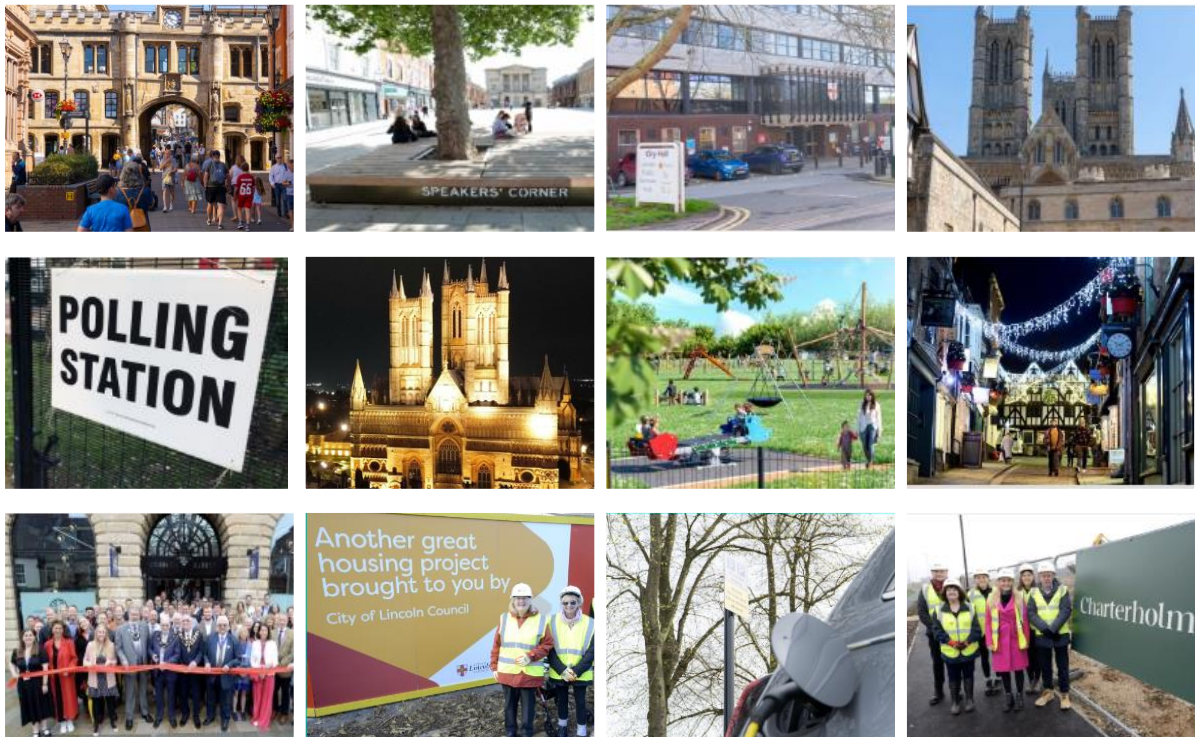# Internal Audit Plan 2025/26

Mission Statement

To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

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Introduction

The Public Sector Internal Audit standards 2024* (Standards) require that Internal Audit prepare an Internal Audit Plan that supports the achievement of the Council's objectives (Standards Principle 9.4). The scope of the plan covers the whole range of the Council's activities, seeking to provide and annual internal audit opinion on the governance, risk and internal control environment of the Council. The plan and planning process incorporates the requirements outlined within the Internal Audit Charter and Strategy.

This document sets out the Internal Audit Plan as at 1st April 2025. The plan details the activities to be audited and the indicative scope for each audit together with the links to the Strategic Risks and the priorities within Vision 2030.

*The Public Sector Standards comprise of the Global Internal Audit Standards 2024 and the Chartered Institute of Public Finance (CIPFA) Public Sector Application Note.

Resources

The Internal Audit Team is led by the Audit Manager, Amanda Stanislawski supported by the Principal, Zlati Kalchev and the Auditor, Huw Burrows. The team is supported by specialist IT audit contractors to deliver the technical IT audit work.

The plan delivers assurance within these agreed resources totalling 793 days, split between 340 audit days and 453 non-audit days. This is an increase of 30 audit days from the original 2024/25 plan. There are currently a high number of non-audit days due to the training of the Auditor and the support that this requires from other members of the team, this is expected to reduce in future years.

The work carried out by the Internal Audit team has been set up to conform with the Standards and will be subject to internal quality reviews and assessments against the Standards.

There are no known impairments to the independence or objectivity of the Internal Audit Team. There are potential conflicts of interest relating to previous employment and residency in the City which have been declared and are taken into account when allocating the Audit engagements.

Developing the plan

The Internal Audit Plan is driven by the Council's priorities, key risks and critical service areas as identified through the assurance mapping process. It is aligned to work with other assurance providers wherever possible to ensure the best use of Internal Audit resource by minimising duplication of effort and enhancing the value added.

It is developed using various sources including assurance mapping work, external intelligence, local knowledge and meetings held with the Corporate Leadership Team. The key sources of information that help inform the plan are:-
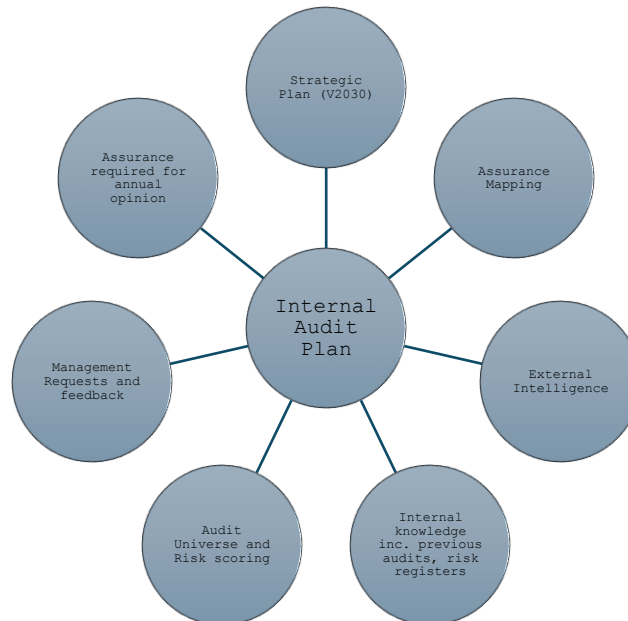
The assurance mapping work is used to inform the audit universe, listing the critical activities, projects and partnerships within the Council. A risk scoring model is used alongside the assurance mapping to identify and prioritise potential areas from this list.

The plan has been split into a number of key areas, the following table lists these areas and provides the rationale for their inclusion within the plan:-

Area	Rationale for inclusion
Financial Governance	Providing assurance that key financial controls are in place and operating effectively. Provides the S151 Officer with assurance over the council's financial affairs.
Governance and Risk	Providing assurance that key governance controls are in place and are operating effectively. Informs the Annual Governance Statement.
Critical Activities	Providing independent assurance for management over the effectiveness of risk management, control and governance processes.
Programme and Project	Providing assurance over the key critical projects and programmes, ensuring that there are adequate controls and governance arrangements in place, and effective project management arrangements.
ICT	Providing assurance that controls comply with best practice and are operating effectively. The effectiveness of IT has a significant impact on how well the Council operates.
Targeted Checks	Provide an insight into the risk and control environment over a wider range of areas to provide further assurance to

Area	Rationale for inclusion
	management. Results feed into the assurance mapping and planning process.
Follow-ups	Provides assurance that the weaknesses identified have been rectified resulting in an improved control environment.
Combined Assurance	Co-ordinates the levels of assurance across the Council to provide assurance to management and feeds into the audit planning process.
Housing Benefit Subsidy	Provided at the request of management to review the housing subsidy claim with External Audit.

Appendix A outlines the various audits to be undertaken in 2025/26 and Appendix B outlines those audits considered to be important but it has not been possible to include in the current plan due to resources available.

Updating the plan

The plan is not a static document and during the year intelligence is collected which continues to inform the plan and may require that changes are made. This intelligence is gathered from various sources including management meetings, Committee reports, changes to the risk registers, internal and external events.

Regular liaison with management enables revisions to be made to the plan in a timely manner, reflecting the current risk environment.

All changes are agreed by senior management and reported to the Audit Committee. A full review is undertaken of the plan after six months and a revised plan presented for approval.

Delivering the Plan

The aim is to deliver the audits included in the plan in accordance with the schedule which will be drawn up once the plan is agreed. The schedule is drawn up following liaison with the audit sponsors taking into account the resources of the team. Progress on delivery is reported to senior management and the Audit Committee within the periodic Progress reports.

Appendix A – Internal Audit Plan 2025/26

Our proposed planned audits are listed below.

Audit Area	Type	Assurance Sought	Assurance Map RAG Rating	Internal Audit risk score	Strategic Risk Register	Corporate Priority	Management Request	Days
Financial Governance								**30**
Housing Rent Income	Risk Based	Housing rents charged in accordance with the approved amounts. Effective processes in place for monitoring payments and recovery of debt.	A	H	SR15 - Failure of service delivery leading to reputational impact on the Council and adverse financial implications	1, 2, and 3.	N/A	8
MTFS	Risk Based	To provide assurance that assumptions, reserve levels, etc, are appropriate and there is integration with other strategic documents.	G	M	SR2 - Failure to deliver a sustainable Medium term Financial Strategy that supports delivery of the Council's Vision	6 – Support Services	N/A	8
Income collection and cash receipting	Risk Based	Income received by the Council is banked, reconciled and allocated to the correct accounts.	G	M	SR15 - Failure of service delivery leading to reputational impact on the Council and adverse financial implications	6 – Support Services	N/A	8
General Ledger	Health Check	Processes are in place which ensure that access to the general ledger is controlled and transactions are accurate.	G	L	SR15 - Failure of service delivery leading to reputational impact on the Council and adverse financial implications	6 – Support Services	N/A	3
Property, Plant and Equipment (Asset Control)	Health Check	Processes are in place for registering the assets, authorisation and approval of acquisitions and disposals, reconciliation with the property database and depreciation and impairment of assets.	G	L	SR15 - Failure of service delivery leading to reputational impact on the Council and adverse financial implications	6 – Support Services	N/A	3

Audit Area	Type	Assurance Sought	Assurance Map RAG Rating	Internal Audit risk score	Strategic Risk Register	Corporate Priority	Management Request	Days
Governance and Risk								**34**
Freedom of Information	Risk Based	Procedures are in place which allow for prompt and accurate responses to be made to FOI requests. Requests are dealt with in compliance with the legislation.	A	M		6 – Support Services	N/A	8
Corporate Planning – Vision 2030	Risk Based	There are robust processes in place for the development of the corporate plan. The corporate plan is supported by evidence and links to the performance and service planning etc – golden thread.	G	L	SR1 - Failure to engage & influence effectively the Council's strategic partners, council staff and all stakeholders to deliver against the Council's new Vision 2030.	All	N/A	8
Project Management	Risk Based	There is a project management framework in place and used. The framework includes consideration of capacity and resources.	A	M	SR7 - Insufficient levels of resilience, capability and capacity exist in order to deliver key strategic projects & services within the Council. SR9 - Failure to deliver key strategic projects	6 – Support Services	N/A	10
Information Governance	Risk Based	Processes are in place which ensures that information is managed in accordance with the appropriate regulations – Data Protection etc	G	M		6 – Support Services	N/A	8
Critical Activities								**139**
Complaints	Risk Based	There are processes in place for complaints in respect of housing to be	A	M	SR15 - Failure of service delivery leading to reputational	All	✔	10

Audit Area	Type	Assurance Sought	Assurance Map RAG Rating	Internal Audit risk score	Strategic Risk Register	Corporate Priority	Management Request	Days
		actioned promptly and in accordance with the Council's policy and good practice.			impact on the Council and adverse financial implications			
Health and Safety	Health Check	There are processes in place which ensure that the Council adheres to Health and Safety requirements.	G	L	SR4 - Failure to ensure compliance with existing and new statutory duties / functions	6 – Support Services	N/A	3
Equality and Diversity	Health Check	There are procedures in place which ensure that the Council complies with equality and diversity requirements.	G	L		2 – Together let's reduce all kinds of inequality	N/A	3
Emergency Planning	Health Check	There is an emergency plan in place which is communicated, tested and links with other relevant bodies.	G	M	SR14 - Failure to deliver critical services in an emergency situation	6 – Support Services	N/A	3
Housing Strategy	Risk Based	The Council has a strategy in place for housing which was developed with involvement of stakeholders, is supported by research and is resourced.	A	M		3 - Together lets deliver quality housing	N/A	8
Bereavement Services – Crematorium and cemeteries	Risk Based	There are processes and procedures in place which ensure that cremations and burials are undertaken in accordance with the booking instructions and legal requirements. Actions agreed following external reviews have been implemented.	A	H	SR15 - Failure of service delivery leading to reputational impact on the Council and adverse financial implications	4 – Together let's enhance our remarkable place	✔	10
HR - Leavers	Risk Based	To ensure that there is a robust process in place for leavers (staff and agency)	A	M		6 – Support Services	N/A	8

Audit Area	Type	Assurance Sought	Assurance Map RAG Rating	Internal Audit risk score	Strategic Risk Register	Corporate Priority	Management Request	Days
		which ensures that they are removed from Council systems including outlook, physical access is removed and equipment returned.						
Fleet	Follow up	Follow up of the Limited assurance report to ensure that actions have been implemented.	A	M		3 and 5	N/A	8
Homelessness	Risk Based	Review of the homelessness service to ensure that it complies with regulations, objectives and performance including the determination of applications.	G	H		3 - Together lets deliver quality housing	N/A	10
Housing Allocations	Risk Based	Policies and procedures are in place and followed for the allocation of housing properties to those on the waiting list.	A	M		3 - Together lets deliver quality housing	N/A	12
Work based learning / apprenticeship scheme	Risk Based	Processes ensure that full and efficient use of the apprenticeship levy is made and the council supports the growth of staff to maintain resilience.	A	M	SR6 - Unable to meet the emerging changes required in the Council's culture, behaviour and skills to support the delivery of the council's future Vision, transformational journey to one Council approach and service delivery.	6 – Support Services	N/A	10
Protection of vulnerable people	Risk Based	The processes and procedures in place for safeguarding, prevent, domestic violence, hate crime and modern slavery	G	M	SR11 - Failure to protect the vulnerable in respect of the Council's PREVENT duties and compliance with safeguarding	2 – Together let's reduce all kinds of inequality	N/A	10

Audit Area	Type	Assurance Sought	Assurance Map RAG Rating	Internal Audit risk score	Strategic Risk Register	Corporate Priority	Management Request	Days
		comply with recent legislation and are embedded throughout the Council.			and domestic abuse legislation and procedures			
Facilities Management	Risk Based	Procedures are in place which ensure that the Council's facilities are secure, maintained and comply with relevant legislation.	A	M	SR4 - Failure to ensure compliance with existing and new statutory duties / functions	6 – Support Services	N/A	8
Strategic partnership working and partnership governance	Risk Based	Review of the arrangements in place for the recording and monitoring of partnerships within the Council.	A	L	SR10 - Failure of the Council's key contractors and partners to remain sustainable and continue to deliver value for money to the Council.	6 – Support Services	N/A	10
Legal	Risk Based	Processes are in place for the management of work, maintenance and storing of legal documents and provision of advice/support.	R	M		6 – Support Services	N/A	8
Right to Buy	Risk Based	The processes in place for right to buy ensure that applications are processed accurately and in compliance with the rules. Policy or procedures have been updated for the new rules.	A	M	SR4 - Failure to ensure compliance with existing and new statutory duties / functions	3 - Together lets deliver quality housing	N/A	10
S106 and planning obligations	Risk Based	S106 agreements and other planning obligations have been made following the correct process with monitoring undertaken and monies received spent as required.	A	M	SR4 - Failure to ensure compliance with existing and new statutory duties / functions	All	N/A	8
Programme / Project Assurance								**17**

Audit Area	Type	Assurance Sought	Assurance Map RAG Rating	Internal Audit risk score	Strategic Risk Register	Corporate Priority	Management Request	Days
HitRep	Risk Based	Review of the project to ensure that the results of the external reviews have been taken on board and there are adequate arrangements in place to conclude the project. Lessons learned have been documented and used to inform the project.	A	H	SR9 - Failure to deliver key strategic projects	3 and 6	N/A	10
New car park machines	Risk Based	Assurance over the process for the acquisition of new car park payment machines and the processes in place for their current use.	N/A	N/A	SR9 - Failure to deliver key strategic projects	4 – Together let's enhance our remarkable place	✔	7
ICT								**20**
IT Resources - skills mapping, development and training, succession planning	Risk Based	Skills mapping and development is in place to ensure that the IT resources remain sufficient to support the council's IT infrastructure and applications.	N/A	N/A	SR12 - Failure to mitigate against the risk of a successful cyber-attack against the council with significant / critical impact.	6 – Support Services	N/A	10
Specialist IT Audit to be confirmed	Risk Based	TBC following a revised risk assessment process.	N/A	N/A	SR12 - Failure to mitigate against the risk of a successful cyber-attack against the council with significant / critical impact.	6 – Support Services	N/A	10
Targeted Checks								**20**

Audit Area	Type	Assurance Sought	Assurance Map RAG Rating	Internal Audit risk score	Strategic Risk Register	Corporate Priority	Management Request	Days
Various short audits	Risk Based	Small specific audits looking at specific areas either within one service or throughout the Council.	N/A	N/A	N/A	All	N/A	20
Follow-Up								**5**
Follow-ups	N/A	Follow-up of recommendations made for the progress report and on a sample basis.	N/A	N/A	N/A	N/A	N/A	5
Combined Assurance								**10**
Combined Assurance	N/A	Updating the assurance map and completing the Combined Assurance report.	N/A	N/A	N/A	N/A	✔	10
Counter Fraud								**20**
Counter Fraud	N/A	Completion of various counter fraud related activities e.g NFI, polices, strategies, training etc	N/A	N/A	N/A	N/A	N/A	20
Housing Benefit Subsidy								**30**
Housing Benefit Subsidy	N/A	Testing of a sample of housing benefit claims to support the subsidy claim.	N/A	N/A	N/A	N/A	✔	30

Audit Area	Type	Assurance Sought	Assurance Map RAG Rating	Internal Audit risk score	Strategic Risk Register	Corporate Priority	Management Request	Days
Contingency	N/A	Days available to cover emerging risks, additional requests and any additional work required following health check reviews.	N/A	N/A	N/A	N/A	N/A	15
							Total Days	**340**

Non-Audit / Management	
Leave/Bank holidays	125
Training	171
Admin / Management / Other non audit specific	134
Committee & Senior management reporting	23
Days	**453**

Corporate Priority	
1	Together, let's drive inclusive, sustainable, economic growth
2	Together, let's reduce all kinds of inequality
3	Together, Let's Deliver Quality Housing
4	Together, let's enhance our remarkable place
5	Together, let's address the challenge of climate change
6	Support Services

Appendix B –Areas not included in the current plan

These are the areas which are not on the plan but are important.

Audit Area	Type	Assurance Sought	Assurance Map RAG Rating	Internal Audit risk score	Strategic Risk Register	Corporate Priority	Management Request	Days
Financial Governance								**16**
Payroll	Risk Based	Processes in place ensure that staff are paid correctly and on time.	G	M		6 – Support Services	N/A	8
Procurement	Risk Based	Procurement is undertaken in compliance with the Contract Procedure rules and legislation.	G	H	SR10 - Failure of the Council's key contractors and partners to remain sustainable and continue to deliver value for money to the Council.	6 – Support Services	N/A	8
Governance and Risk								**8**
Members - standards, development, expenses, assets	Risk Based	There are processes and procedures in place which ensure that Members adhere to the Code of Conduct, are adequately trained and assets are returned when they leave the Council.	A	M		6 – Support Services	N/A	8
Critical Activities								**74**
Tenancy / Estate Management	Risk Based	There are tenancy agreements in place for all Council properties which includes the process for breaches. Estates are adequately managed and maintained.	G	H		2, 3 and 4	✔	10
Customer Services contact centre	Risk Based	There are procedures in place for ensuring that customers queries are dealt with promptly and accurately.	G	H		All	N/A	8

Audit Area	Type	Assurance Sought	Assurance Map RAG Rating	Internal Audit risk score	Strategic Risk Register	Corporate Priority	Management Request	Days
Lincare / Emergency control centre	Risk Based	Procedures are in place to ensure that the Lincare service is effective, income collected and regulations complied with.	G	M		3 - Together lets deliver quality housing	N/A	8
ASB Housing	Risk Based	There are policies and procedures in place for ASB from tenants which include the escalation process.	G	M		2 and 3	N/A	10
Supported / Sheltered Housing	Risk Based	There are processes in place for the allocation to supported housing and establishments comply with the relevant regulations.	G	M	SR15 - Failure of service delivery leading to reputational impact on the Council and adverse financial implications	3 - Together lets deliver quality housing	N/A	10
CIL	Risk Based	CIL is applied correctly and the funds received are spent in accordance with regulations.	A	M	SR4 - Failure to ensure compliance with existing and new statutory duties / functions	3 and 4	✔	8
Land Charges	Risk Based	There is a process in place for the administration of land charge requests and maintaining the land charges register.	A	M	SR15 - Failure of service delivery leading to reputational impact on the Council and adverse financial implications	4 – Together let's enhance our remarkable place	N/A	8
Planned Maintenance	Risk Based	There is a programme of maintenance in place to ensure housing properties are maintained as required by regulations. The plan is adequately resourced both financially and capacity.	A	M		3 - Together lets deliver quality housing		12
							Total Days	**98**