

Internal Audit Plan – 1<sup>st</sup> April to 30<sup>th</sup> September 2024

<u>Theme</u>	<u>Risk</u>	<u>Assurance Area / Job</u>	<u>Initial 6 Months</u>
Financial sustainability	Failure to deliver agreed savings	Savings delivery - Central coordination	20
	Failure to deliver agreed saving	Savings delivery - Projects (agile testing of saving project delivery across programme)	50
	Failure to pay suppliers / Payments are being made in a timely and correct manner. Fraud due to poor controls	Accounts Payable/Payment Activities - Oracle Process	25
	Failure to collect income / Income is being correctly recorded and accounted for. Financial to correct BRS and record income Fraud due to poor controls	Accounts Receivable - Oracle Process	15
	Employees paid incorrectly Salary overpayments Incorrect salary deductions Fraud due to poor controls	Corporate Payroll - Oracle Process	30
	Appropriate arrangements and processes have been established to provide effective budgetary control. Failure to manage budgets / Arrangements have been established for monitoring the agreed budget. Financial Controls (including Journals and virements) Fraud due to poor controls	Financial Management - Oracle Process	30
	Failure to address external audit recommendations	Annual Audit Letter / External Audit Recommendations	10
	Assets disposal programme - required capital receipts not achieved Assets not correct controlled and accounted for Fraud due to poor controls	Asset Management	40

<b><u>Theme</u></b>	<b><u>Risk</u></b>	<b><u>Assurance Area / Job</u></b>	<b><u>Initial 6 Months</u></b>
	Inconsistent work practices Corporate Disobedience Capacity / Reliance on Interims / Key staff changes Safeguarding (Pre employment / right to work / DBS) Recruitment and retention Health and Safety IR35 Compliance	Compliance with HR Policies (including supporting Oracle processes)	25
	Benefits claims paid in error causing overpayments and reduction in subsidy Fraud due to poor controls	Benefits Service	30
	Procurement rules not followed Poor use of resources Contracts not Managed Public Contract Regulations 2023 Fraud due to poor controls	Procurement and Contracts	70
	Failure to deliver job evaluation scheme within the required timescales and cap equal pay liability	Job evaluation	40
A well-run council	Failure to implement agreed short term recovery actions	Implementation of stabilisation plans	30
	Failure to implement the Improvement Recovery Plan	Implementation and delivery of recovery and improvement Plan	20
	Failure to implement the Improvement Recovery Plan	Project delivery (agile testing of project delivery across programme)	40
	Failure to have robust governance arrangements	Governance / Local Code of Corporate Governance / Annual Governance Statement Areas	40
	Failure to stabilise and reimplement Oracle	Oracle including stabilisation / reimplementation / Bank Reconciliation System (BRS) replacement	50
	Failure to monitor and response to organisational performance.	Performance Management	15
Delivering good services	Non-compliance with information governance legislation putting sensitive information at risk and the possibility of financial penalties from the ICO	Information Governance (including Accountability framework AI and compliance)	30
	Failure to deliver key IT projects to support the transformation and savings agenda	IT Programme and projects assurance	20

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	Failure to use IT support the transformation of the council and in improving customer experience	Digital Strategy	20
	Failure to delivery required service improvements	Children and Families improvement	20
	Failure to delivery required service improvements	Street Scene transformation – including waste	20
	Failure to delivery required service improvements	Housing improvement	20
	Failure to delivery required service improvements	Improve key citizen services and customer standards	10
Other Assurance	Poor financial controls and governance across schools Non-compliance Unable to provide assurance to Department for Education on financial management Failure to provide assurance to	School Visits (Allocation)	210
	Failure to response in fraud	Corporate Fraud - Reactive	150
	Failure to prevent fraud	Corporate Fraud - Proactive	100
	Failure to prevent fraud	Corporate Fraud - Awareness	70
	Loss of income	Work for Acivico as Client	20
	Unable to fulfil grant terms and conditions resulting in loss of funding	Grant Certification / other	40
		Business Control Contingency	100
		Data Analysis / Data driven assurance	100
		Planning / Reporting / Assurance Mapping	100
		WIP / Jobs deferred from 23/24	170
		Group Auditor Planning Meetings	10
		Follow up / Account Tracking	40
		Ad-hoc Work Request / Advice to Client	60
		City Initiatives (DPIA / EIA etc)	5
		Midland Contract Audit Group	3
		Core Cities Audit group	5
		Midland Audit Group	2
		Strategy Group Meetings	7
		DP-FOI Responses	7
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