

Internal Audit Draft Annual Plan 2025-26

It should be noted that the audit titles and high-level scopes included below are only indicative at this stage. At the start of each audit, an initial discussion will be held to agree the specific objective and scope of the review.

| Audit Title | Risk Area(s) | Indicative Scope | Indicative Timescale |
|--|--|---|----------------------|
| Corporate Governance (2025-26) | Governance and Corporate Reporting | Audit to map UDC's Corporate Governance arrangements against the CIPFA / SOLACE framework. This audit will support the Annual Governance Statement for 2025/26. | Q4 |
| Local Government Review | Local Government Review | Internal audit has allocated time for work to support transitions arising from the Local Government Review in the second half of the financial year. The exact needs will be assessed in the later part of the year and clarifications / revisions to the plan will be brought to the Audit and Standards Committee at that time. | Q3-Q4 |
| Housing Repairs and Maintenance | Contract Management (CR-06) Regulatory Framework for Social Housing (CR-12) | A review of the operation of the new Housing Repairs and Maintenance contract. | Q4 |
| Housing Revenue Account (HRA) Medium Term Financial Plan | HRA Medium Term Financial Plan | A short audit reviewing the 30-year HRA Business Plan to ensure it is sustainable and the known pressures over the period are addressed. | Q1 |
| New Finance System | Financial Management System (CR-21) Contract Management (CR-06) Cyber Security (CR-09) | The Audit will review the new finance system to ensure it is operating effectively and data is held securely. | Q3 |
| Waste Management | Regulatory Compliance Health and Safety (CR-07) Climate Emergency (CR-11) Fraud (CR-05) | The audit will provide assurance that the Council meets its statutory waste management duties. There will be additional scope points that will examine the fraud and climate change risks related to waste collection. | Q1 |
| Consultants and Agency Staff | Financial risk People Contract Management (CR-06) Regulatory Compliance | The audit will analyse use of consultants and agency staff across the council and review processes for their appointment. It will seek to ensure that value for money is achieved, financial rules are adhered to and the tax treatment of consultants is correct. | Q1-2 |
| Procurement | Financial Risk Contract Management (CR-06) Fraud (CR-05) | The audit will analyse payments data and the contracts register to identify recent procurement activity. The audit will provide assurance that purchasing is in line with financial rules, provides the Council with value for money and considers the likely dissolution of UDC in 2028. | Q2 |

| Audit Title | Risk Area(s) | Indicative Scope | Indicative Timescale |
|------------------------------------|--|---|----------------------|
| Contract Management | Contract Management (CR-06) Fraud (CR-05) | The audit will review a sample of contracts from across the Council and provide assurance that they are being managed appropriately by the procuring service. This will ensure they are providing value for money and delivering the anticipated benefits. | Q3 |
| Council Tax | Financial Risk Fraud (CR-05) | A review of the Council Tax key financial system to ensure all income received by the Council is accounted for correctly. | Q2-4 |
| Business Rates | Financial Risk Fraud (CR-05) | A review of the Business Rates key financial system to ensure all income received by the Council is accounted for correctly. | Q2-4 |
| Safeguarding | Safeguarding (CR-13) Regulatory Compliance Information Governance (CR-08) | The audit will provide assurance over council's current governance and internal control arrangements for the oversight of its safeguarding responsibilities. The audit will also consider improvements made to systems following data breaches involving domestic violence victims. | Q2 |
| External Funding / Grants Received | Financial risk Governance (22-CR-07) Regulatory Compliance | This audit will ensure the processes for ensuring application for funding meet UDC's priorities, bids and expenditure, are authorised appropriately, income due is received and spending meets the grant terms and conditions. | Q2 |
| Recruitment Vetting | People (22-CR-04) Regulatory Compliance | A review of recruitment processes to ensure new employees do not start with the Council until all pre-employment checks have been completed satisfactorily. The audit will also review monitoring arrangements to ensure that employees who are on training contracts fulfil their commitments to obtain the relevant qualifications. | Q1 |
| Consultancy / advice | | | |
| Counter-Fraud Working Group | Fraud (CR-05) | The Audit Manager chairs the Counter-Fraud Working Group which supports the delivery of the Counter Fraud and Corruption Strategy and oversees, co-ordinates and advises on the Council's counter-fraud activities across the Council. | Q1-4 |

Internal Audit Reserve Plan 2025-26

It is not anticipated that the audits listed below will be completed in the 2024/25 financial year but events during the year may prevent one or more of the other audits taking place. In this case, one or more of these will be brought forward to fill in the gap.

| Audit Title | Risk Area(s) | Indicative Scope |
|--|---|--|
| Facilities Contract Management | Contract Management (CR-06) Financial Risk Regulatory Compliance Health and Safety (CR-07) | Audits to review of the contract management arrangements for the compliance and maintenance contracts. |
| Leisure PFI | Financial risk Contract Management (CR-06) | The audit will review the requirements for is to ensure UDC is preparing appropriately for the end of the agreement. |
| General Data Protection / Freedom of Information | Information Governance (CR-08) | Audit to ensure compliance with General Data Protection Regulations and / or Freedom of Information requests. This is a potential audit for Q3 or Q4. |
| Minor databases | Information Governance (CR-08) Cyber Security (CR-09) | This will be a short audit to identify residual access databases and determine the reasons for their continued use so that UDC has a full understanding of its systems prior to transfer to the new unitary authority. |
| Locata | Information Governance (CR-08) Cyber Security (CR-09) | The audit will review the contract and contract management arrangements to protect the Council's data stored on the Idox system. There will be a light touch review to ensure carbon usage on the hosted servers. The audit will also review logical access controls managed by the local system administrator. |
| Local Strategic Partnership | Corporate Governance Contracts and Partnership Management | The audit will review the governance arrangements for the Local Strategic Partnership. |