

### Internal Audit Draft Annual Plan 2026-27

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
Local Government Reorganisation	Local Government Reorganisation	<p>Internal audit has allocated time for work to support transitions arising from the Local Government Reorganisation (LGR) throughout year. LGR readiness will be a theme considered when this year's audits are planned.</p> <p>Time is reserved for other audit work to support the Council as it prepares for LGR (including time for the Internal Audit team to work with its peers in our partner organisations).</p> <p>Revisions to the plan will be brought to the September 2026 Audit and Standards Committee.</p>	Q1-Q4
Technology 1 – Security Profiles	Financial Management Systems (CR-20)	A short review of the user security profiles and roles prior to sign-off and implementation on the Technology 1 finance system. This will provide assurance that separation of duties are enforced appropriately in when the new finance system goes live.	Q1
Contract Management	Contract Management (CR-05) Fraud (CR-04) External suppliers or contractors may compromise council data through inadequate data protection practices and insecure systems (CR-27)	High level corporate review of contract management arrangements post award to include: <ul style="list-style-type: none"> <li>• Corporate guidance for managers on managing contracts including supply chain information security requirements (including principle A3 of the Cyber Assessment Framework).</li> <li>• Supplier performance</li> <li>• Contract Register</li> <li>• Contract Library</li> <li>• Preparations for aligning contracts with partners following LGR</li> </ul>	Q1
Housing Revenue Account (HRA) Medium Term Financial Plan	HRA Medium Term Financial Plan (CR-03)	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
ICT Governance	Cyber Security (CR-08)	The audit will assess compliance with Cyber Assessment Framework principle A1 (Governance). It will review UDC's management policies, processes and procedures for governing the security of network and information systems.	Q1-Q2

Audit Title	Risk Area(s)	Indicative Scope	Indicative Timescale
Programme Management Methodology	Local Government Reorganisation	The audit will review the Council's programme management methodology and ensure it will provide a suitable governance framework that is scalable as LGR comes into effect	Q2
Staff Training Records	Staff Wellbeing during Major Change (CR-17)	<p>Staff Training - there will be two elements to the audit:</p> <ul style="list-style-type: none"> <li>Ensuring the Council has an understanding of the professional, mandatory, and other training undertaken by staff (facilitated by the Litmos system).</li> <li>Ensuring there are plans in place to ensure staff have the support they need to ready provide services in in the new Authority (post LGR).</li> </ul>	Q2
Museum	Financial & Security Risks Reputational Risk Local Government Reorganisation	The audit will review the Museum's operations to ensure the collection is protected properly, income due is collected in accordance with financial rules and preparations for LGR are appropriate.	Q2
Technology 1 - Interfaces	Financial Management Systems (CR-20)	A short audit to ensure the data from systems interfacing with Technology 1 is recorded accurately in the new financial system.	Q3
Statutory Homeless Duty	Housing Options Service Failure (CR-23)	The audit will follow-up on the recommendations made by the Bridges Outcomes Partnerships' in their service review of the Uttlesford Supported Accommodation Services. It will provide assurance that the Council is fulfilling its statutory duties under the Homelessness Act (2002), Homelessness Reduction Act (2017) and Domestic Abuse Act (2021).	Q3
Creditors	Financial Management Systems (CR-20)	An audit of the Creditors Key Financial System to provide assurance the Council's payments are accurate, timely and recorded correctly on the Technology 1 financial system.	Q3
Housing Repairs and Maintenance	Regulatory Framework for Social Housing (CR-11)	A review of the operation of the housing repairs and maintenance following in-sourcing the service provision. The audit will seek to provide assurance that the Council is fulfilling its legal obligations as a social housing provider.	Q3

Audit Title	Risk Area(s)	Indicative Scope	Indicative Timescale
Community Infrastructure Levy	Regulatory Compliance	<p>The audit will review arrangements in place to manage the Community Infrastructure Levy, ensuring:</p> <ul style="list-style-type: none"> <li>• income due is calculated accurately</li> <li>• arrangements are in place to receive and account for income in a timely manner</li> <li>• deductions for administrative expenses are calculated correctly</li> <li>• disbursements to Parish Councils are made in accurate and timely</li> <li>• Governance and spending priorities for the funds are considered in conjunction with our LGR partners.</li> </ul>	Q4
Corporate Governance (2026-27)	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 2026/27.	Q4
<b>Consultancy / advice</b>			
Counter-Fraud Working Group	Fraud (CR-04)	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
Community Infrastructure Levy	Regulatory Compliance	Internal Audit will provide advice during the set up of the Community Infrastructure Levy.	Q1-2

## Internal Audit Reserve Plan 2026-27

It is not anticipated that the audits listed below will be completed in the 2026/27 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
Building Control	Regulatory Compliance	The audit will follow-up on the Building Safety Regulator's review and ensure UDC has taken appropriate action to implement its recommendations.
Procurement	Financial Risk Contract Management (CR-05) Fraud (CR-04)	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.
IT Inventory	Cyber Security (CR-08)	The audit will assess compliance with Cyber Assessment Framework principle A3 (Asset Management). It will provide assurance that UDC has a clear understanding of what needs to be protected including service dependencies. This understanding might include physical assets, software, data, essential staff and utilities. These should all be clearly identified and recorded so that it is possible to understand what things are important to the delivery of the essential function and why.
Debtors	Financial Management Systems (CR-20)	An audit of the Debtors Key Financial System to provide assurance the Council's income is recorded accurately on the financial system.
Environmental Health	Regulatory Compliance	The audit will ensure the Council is complying with its statutory duties, including the new duties arising from the Renter's Rights Act (2025).
Housing Rents	Housing Rental Income (CR-16)	The Audit will review processes on ensuring income due for Housing Rents is collected in a timely manner.
Information Governance	Information Governance (CR-07)	Audit to ensure compliance with General Data Protection Regulations and / or Freedom of Information requests.
Leisure PFI	Contract Management (CR-05)	The audit will provide assurance that appropriate arrangements are being made for the end of the PFI agreement and that these will not be disrupted by LGR.
Facilities Contract Management	Contract Management (CR-05) Health and Safety (CR-07)	Audit to review the contract management arrangements for the compliance, maintenance and cleaning contracts.