

Internal Audit Draft Annual Plan 2024-25

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
Corporate Governance	Governance (22-CR-07)	Audit in Q1 to map UDC's Corporate Governance arrangements against the CIPFA / SOLACE framework. This audit will support the Annual Governance Statement.
Consultants and Agency Staff	Financial risk (22-CR-01) People (22-CR-04) Contracts and Partnership Management (22-CR-13) 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. <i>(Audit Carried forward from 2023/24)</i>
Capital Expenditure	Financial risk (22-CR-01) Governance (22-CR-07) Contracts and Partnership Management (22-CR-13)	Review of the Council's reporting for its capital programme (excluding commercial assets). The audit will examine the accuracy of reporting, ensuring that physical progress monitored alongside financial information.
Cash and Banking	Financial risk (22-CR-01) Information Governance and Cyber Security (22-CR-05)	A review of the cash and bank key financial system to ensure all income received by the Council is accounted for correctly. There will also be a light touch review of compliance with the Payment Card Industry Data Security Standard by the Customer Contact Centre.
Payroll – Overtime and Expenses	Financial risk (22-CR-01) People (22-CR-04) Fraud (22-CR-10)	The audit will identify services and individuals with high levels of overtime and track a sample of claims to the originating services to confirm legitimacy of the claim and to ensure the overtime was necessary. The audit will also analyse the expenses claims and test a sample of high value / high profile claims to ensure council processes have been followed.
Grant Funding	Financial risk (22-CR-01) 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.
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.

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IT Inventory	Information Governance and Cyber Security (22-CR-05) Financial risk (22-CR-01) Health, Safety and Wellbeing (22-CR-03)	The audit will review the IT inventory in order to ensure all equipment has been accounted for. The audit will also ensure that appropriate checks have been made to ensure working environments (including those in employees' homes) are safe and that electrical safety testing has been completed on all equipment.
Ibox Contract	Information Governance and Cyber Security (22-CR-05) Contracts and Partnership Management (22-CR-13) Climate Change (22-CR-11)	The audit will review the contract and contract management arrangements to protect the Council's data stored on the Ibox 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.
Northgate Contract	Information Governance and Cyber Security (22-CR-05) Contracts and Partnership Management (22-CR-13) Climate Change (22-CR-11)	The audit will review the contract and contract management arrangements to protect the Council's data stored on the Northgate 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.
CCTV	Regulatory Compliance Information Governance and Cyber Security (22-CR-05)	The Council engaged consultants who reviewed the CCTV code of practice and operations in 2022. They reported in February 2023 and made 8 recommendations including the development of a CCTV strategy. The audit will review the status of these recommendations and confirm they have been implemented
Blueprint Uttlesford Cross Cutting Workstreams	Financial risk (22-CR-01) Communications, reputation and stakeholder relations People (22-CR-04) Climate Change (22-CR-11)	A review in Q3/Q4 focusing on the cross-cutting workstreams within the Blueprint Uttlesford programme to ensure expected outcomes are being delivered: <ul style="list-style-type: none"> • Benefits realisation • Customer impact • Workforce plan • Shared services • How we work • Income • Climate crisis • Stakeholder mapping

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Biodiversity Net Gain	Regulatory Compliance Climate Emergency (22-CR-11)	The 2021 Environment Act comes into force in November 2024. It requires all major planning decisions to include an include a provision for a net gain in biodiversity. The audit will review the preparations made by UDC for the new statutory duty.
Business Continuity	Business Continuity (22-CR-02)	The audit will review existing plans to ensure contact details are up to date, plans are available to key contacts when needed, all single points of failure have been identified and they have been tested in an appropriate range of scenarios. As part of the audit, the use of Environmental Services Business Continuity Plans during the recent Operators licence issues will be considered.
Health and Safety	Health, Safety and Wellbeing (22-CR-03) Regulatory Compliance	An audit to ensure that Health and Safety policies are up to date and that accident reporting and risk assessments are completed and monitored.
Consultancy / advice		
Waste Consultancy	Regulatory Compliance Business Continuity (22-CR-02) Contracts and Partnership Management (22-CR-13) Financial Risk (22-CR-01)	This will support the work ongoing across the Council to review the loss of the Council's Operator licence in January.
NORSE Consultancy	Contracts and Partnership Management (22-CR-13) Financial Risk (22-CR-01) Regulatory Compliance Health, Safety and Wellbeing (22-CR-03)	This piece of work will support the authority's transition from the NORSE contract.
Revenues and Benefits Consultancy	Financial risk (22-CR-01) Regulatory Compliance Fraud (22-CR-10)	This piece of work will support the Revenues and Benefits Blueprint Uttlesford review by providing independent advice to help ensure key controls are retained as the service is restructured.
Counter-Fraud Working Group	Fraud (22-CR-10)	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.

Internal Audit Reserve Plan 2024-25

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	Contracts and Partnership Management (22-CR-13) Financial Risk (22-CR-01) Health, Safety and Wellbeing (22-CR-03) Regulatory Compliance	1 or 2 audits to review of the contract management arrangements for the post-NORSE compliance and maintenance contracts The audit(s) will be timed for Q3 or Q4 (after new arrangements have had time to bed in).
Leisure PFI	Financial risk (22-CR-01) Contracts and Partnership Management (22-CR-13)	The audit will review the requirements for is to ensure UDC is preparing appropriately for the end of the agreement. <i>(Audit carried forward from 2023/24)</i>
General Data Protection / Freedom of Information	Information Governance and Cyber Security (22-CR-05) Governance (22-CR-07)	Audit to ensure compliance with General Data Protection Regulations and / or Freedom of Information requests. This is a potential audit for Q3 or Q4.
Access databases	Information Governance and Cyber Security (22-CR-05)	Access databases are no longer supported. They should no longer be used by any services. This will be a short audit to identify residual access databases, determine the reasons for their continued use and facilitate transition to more secure systems.