

## APPENDIX C

### MAP OF 2024/25 INTERNAL AUDIT PLAN TO RISK

| Risk Area <sup>1</sup>                                  | Planned Internal Audit Work   | Other assurance   |
|---|---|---|
| Financial Risk<br>(22-CR-01)                            | Consultants and Agency Staff<br>Capital Expenditure<br>Cash and Banking<br>Payroll – Overtime and Expenses<br>Grant Funding<br>IT Inventory<br>Blueprint Uttlesford Cross<br>Cutting Workstreams<br>Waste Consultancy<br>NORSE Consultancy<br>Revenues and Benefits Consultancy | External Audit<br>Housing Benefit Subsidy Claim   |
| Regulatory Compliance                                   | Consultants and Agency Staff<br>Grant Funding<br>Recruitment Vetting<br>CCTV<br>Biodiversity Net Gain<br>Waste Consultancy<br>NORSE Consultancy<br>Revenues and Benefits Consultancy  | CCTV Consultants Report<br>Housing Ombudsman Service<br>Museum – Arts Council<br>England Accreditation<br>Planning Advisory Service<br>Safeguarding – section 11<br>Audit |
| Contracts and Partnership Management<br>(22-CR-13)      | Consultants and Agency Staff<br>Capital Expenditure<br>Idox Contract<br>Northgate Contract<br>Waste Consultancy<br>NORSE Consultancy  |   |
| People<br>(22-CR-04)                                    | Consultants and Agency Staff<br>Payroll – Overtime and Expenses<br>Recruitment Vetting<br>Blueprint Uttlesford Cross<br>Cutting Workstreams   |   |
| Information Governance and Cyber Security<br>(22-CR-05) | Cash and Banking<br>IT Inventory<br>Idox Contract<br>Northgate Contract<br>CCTV   | Payment Card Industry - Data Security Standard<br>Public Service Network  |
| Governance<br>(22-CR-07)                                | Corporate Governance<br>Capital Expenditure<br>Grant Funding  | Internal Audit External Quality Assessment<br>Local Government & Social Care Ombudsman  |
| Business Continuity<br>(22-CR-02)                       | Business Continuity<br>Waste Consultancy  |   |
| Health, Safety and Wellbeing<br>(22-CR-03)              | IT Inventory<br>Health and Safety<br>NORSE Consultancy  |   |

<sup>1</sup> UDC Risk Register reference in brackets

| Risk Area <sup>1</sup>                               | Planned Internal Audit Work   | Other assurance           |
|--|---|---------------------------|
| Fraud<br>(22-CR-10)                                  | Payroll – Overtime and Expenses<br>Revenues and Benefits<br>Consultancy<br>Counter-Fraud Working Group            | National Fraud Initiative |
| Climate Change<br>(22-CR-11)                         | Idox Contract<br>Northgate Contract<br>Blueprint Uttlesford Cross<br>Cutting Workstreams<br>Biodiversity Net Gain |                           |
| Communications, reputation and stakeholder relations | Blueprint Uttlesford Cross<br>Cutting Workstreams   |                           |
| Organisational Culture                               | Entire audit plan   |                           |