

Areas considered but not currently included in the Internal Audit Plan.

Area	Comments on why not included if other than considered lower risk than those included
Governance	
Modern Slavery	
Decision Making	
Data Quality of Performance Management	Performance management item included in the plan felt to be priority
Data Integrity	As above
Alternative Service Delivery Models	Likely to be reviewed to some degree as part of savings programme
Migration	
Digital Inequality	
Social Cohesion/Mental Health (Post Covid)	
Risk Management	
Organisational Resilience	Currently subject to Internal Audit Work
Insurance	
Planning Control	
Building Control	
IT Resourcing and Capability	Covered in other IT work
Children in Care	Recent external inspections
Children's Care Homes	Recent external inspections
Residential Care	Recent external inspections
Foster Care	Recent external inspections
Internal Control	
Financial Control	
Household Support fund	
Car Parking Income	Work completed in 2019/20. Less cash risk as more on line payment.
S106 Agreements	Work completed in 2019/20.
Deferred Payments	Work completed in 2021/19
Direct Payments	Work completed in 2021/22. Management action tracking via Pentana Audit only.
Treasury Management	Work completed in 2019/20
PCI Compliance	Work completed in 2021/22
Procurement	
Telecoms contract	Management action tracking via Pentana Audit only.
HR and Asset Management	
Succession Planning, Talent Management and Equality of Opportunity	Too early following restructure. Include in 2023/24 plan.
Investment Property Management	Some potential overlap with Corporate Landlord review included in the plan.
Harbour	Work completed in 2021/22. Management action tracking via Pentana Audit only.
Workforce Morale	May be considered when scoping Organisation Culture review
Adult Social Care Workforce Management	Aspects covered in ASC Transformation Project
Fleet Management	Work completed in 2021/22
Home Work Place Assessments	21/22 and 20/21 work on H&S
Facilities Management	Some potential overlap with Corporate Landlord review included in the plan.
Information Governance	
Liquid Logic	Wider Information Governance reviews likely to cover.
Projects and Programmes	
Common Activities Programme	Linkage to item included in the plan - Savings Delivery
Clean Air Zone Project	External Audit coverage in 2021/22
Capital Programme Governance	Management action tracking via Pentana Audit only.
Mass Transit – Impact on City	External Audit coverage in 2021/22
City Leap	Too early. Include in 2023/24 plan.