Q1 2024/25 Draft Internal Audit Plan Appendix 1

Directorate	Area of Review	Rationale:
Governance		
Corporate	Annual Governance Statement	Statutorily required and prescribed deadlines.
Corporate	Management Actions Verification	Assurance required regarding the implementation of agreed management actions to improve control, risk management and governance.
Corporate	Audit Committee Development	New Audit Committee support.
Corporate	Information Governance Board	Advisory and management support.
Risk Management		
Growth and Regeneration	Improvement Plan Progress - Processing Planning Decisions	Area of significant risk - CRR59 - time taken to make planning decisions.
Childrens and Education	Home to schools transport	Area of risk and savings requirements. Requested by management.
Adults and Communities	Transition from Children to Adults	Previous area of limited assurance opinion.
Internal Control		
Financial Control		
Corporate	Grant and Other Certification	Required to comply with grant conditions.
Corporate	Grant Administration Audit	Increasing grant funding. Audit knowledge from grant certification work.
Corporate	Grant Funding - Award and Monitoring	Audit knowledge.
Growth and Regeneration	Housing Revenue Account Management (including Capital)	Requested by management and significant area of ringfenced spend.
Corporate	Data Analytics and Continuous Audit	Internal Audit strategy is to maximise assurance by using data and analytics tools.
Resources	Debt Management	Area of previous limited assurance.
Adults and Communities	Refugee Resettlement Follow Up	Area of previous no assurance.
HR and Asset Management		
Growth and Regeneration	Highways and Traffic Asset Maintenance	Area of significant risk - CRR58 - increasing risk.
Growth and Regeneration	Corporate Landlord - Process for Managing Surplus and Void Assets	Requested by management - advisory while developing processes.
Resources	Agency Staffing	Area of previous limited assurance.
Information Governance		
Resources	Disclosures Team	Slipped from 2023/24 due to team changes.
Projects and Programmes		
Growth and Regeneration	Embedded Assurance - Housing IT Transformation Programme	Key system change requiring internal control and governance support.
Adults and Communities	Embedded Assurance - Adult Social Care Transformation Programme	Priority change programme delivering transformation and savings.
Resources	Embedded Assurance - Digital Transformation Programme	Material spend and area of transformational change.
Resources	Digital Transformation Programme Audit	Key change programme.
Growth and Regeneration	Filwood Levelling Up	Area of material spend and supporting grant conditions requirement.
Childrens and Education	Embedded Assurance - Our Families Programme	Priority change programme delivering transformation and savings.
Childrens and Education	Embedded Assurance - Transition from Children to Adults Programme	Area of previous limited assurance.
Growth and Regeneration	Embedded Assurance - Temporary Accommodation	Priority Change programme delivering transformation and savings.
Growth and Regeneration	Embedded Assurance - Capital Governance Transformation Programme	New governance arrangements being developed in key area of spend.
Growth and Regeneration	Embedded Assurance - Property Transformation Programme	Priority Change programme delivering transformation and savings.
Counter Fraud Programme		
Strategic Counter Fraud Arrangements		
Corporate	Whistleblowing improvements	Organisational responsibility and ethical requirement.
Corporate	Automation of fraud case management processes	Improving efficiency and maximising use of technology.
Corporate	Fraud Prevention strategy implementation	Organisational responsibility and ethical requirement.
Fraud Prevention Programme		
Corporate	Fraud Hub Operation and Development	Maximising use of technology in the fight against fraud.
Corporate	Fraud Risk Assessments	Enhancing understanding of fraud threats and effectiveness of mitigations.
Childrens and Education	Schools Fraud Risk Assessment	Enhancing understanding of fraud threats and effectiveness of mitigations.
Childrens and Education	Schools Admissions	Key fraud risk area - supporting Education Services.
Fraud Detection Programme		
Growth & Regeneration	Tenancy Fraud - Tower Block Exercise	Key fraud risk area - targeted testing. Supports corporate strategy priority relating to homelessness prevention.
Growth & Regeneration	Tenancy Fraud - Engaging Social Housing Providers	Key fraud risk area - targeted testing. Supports corporate strategy priority relating to homelessness prevention.
Resources	New Homes Bonus/Empty Homes premium	Emerging fraud risk area - targeted testing.
Resources	Accounts Payable - Spreadsheet Upload Processes - Targeted testing	Material spend and process over-rides some standard systems controls.
Resources	National Fraud Initiative - Single Persons Discount	Mandatory and key fraud risk area.
Resources	Ukraine Homes Scheme	Emerging fraud risk area.
Responsive Investigation work		
Corporate	Whistleblowing Casework	Organisational responsibility and ethical requirement.
Growth & Regeneration	Tenancy Fraud Casework	Organisational responsibility and ethical requirement.
Resources	Council Tax Reduction Casework	Organisational responsibility and ethical requirement.
Corporate	Other Investigation Casework	Organisational responsibility and ethical requirement.
Resources	DWP Single Point of Contact work	Organisational responsibility and ethical requirement.
Childrens and Education	Gain and Pupil Tracking	Organisational responsibility. Supporting Education Services.