

	Brief outline	Leadership Team Member	Budgeted Days as per June updated plan	Amendment	Revised Budgeted Days at 20 December	Status	Comments
Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations		326	-30	296		
Adults Data Quality and performance management from 23-24	To provide assurance that quality data is in place to inform returns and demonstrate performance and outcomes achieved	Adults and Health				WIP	
Adults safeguarding	Assurance on a robust policy and procedures for dealing effectively and promptly with all referrals	Adults and Health				WIP	
ASC top ups	Assurance that there are policy and procedure for authorising third party top ups that comply with legislation	Adults and Health				WIP	
Carers	Assurance that carers are supported in their role and are subject to assessment of their needs	Adults and Health				WIP	
Independent Advocacy Service from 23-24	Assurance on the delivery of the newly commissioned service	Adults and Health				QA review	
Single Point of Access and Hospital Discharge Team	Assurance on triage processes that proceed assessment that are effective in providing next steps to service	Adults and Health				Not started	Will be started after winter
Children's Advocacy	Assurance on processes in place to ensure children and families receive advocacy support when appropriate	Children and Families				Not started	
Children's Performance and data (assurance framework)	Assurance on the data quality in use for use in effective assurance frameworks relating to Children's Services	Children and Families				Not Started	
Early years	Assurance on systems in place for delivering the early years offer crosscutting all services - potentially feed into hub service and fresh start	Children and Families				Draft	
SEND	Assurance on Education, Health and Care Plan compliance	Children and Families				Not Started	
Start for life	Assurance on service delivery in line with grant funding conditions	Children and Families				WIP	

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Empty homes & housing enforcement from 23-24	Assurance on delivery of the Council's approach to empty homes and arrangements for ensuring housing stock meets decent standards under legislation, including steps to bring long term empty homes back into use and the use of external funding. Also to include licensing of landlords	Communities				Preparation	
Fleet - driver compliance and safety	Provide assurance on driver compliance and safety	Communities				Not Started	
Leisure Centres	Assurance on income collection, membership management and health and safety relating to Leisure Centres	Communities				WIP	Following discussion with AD the audit is to look at safe operating procedures at 4 sites - income and membership audit is to be included in the financial assurance audits
Normandy Hall	Assurance on events management, income management and safety of staff, buildings and visitors	Communities				Preparation	
Planning Enforcement	Assurance on delivery of enforcement action in response to planning breaches and compliance with statutory requirements	Communities				Not started	
Project management	Carry out an overview, including intelligence from other planned work where relevant, of the development of the Council's project management arrangements	Communities				Preparation	
Regeneration	Assurance on the governance arrangements for the delivery of key regeneration schemes funded from government grants	Communities				Not started	
Section 106 agreements	Assurance that s106 developer contributions are applied fairly and used for the intended purpose	Communities				Complete	
Member Development	Arrangements in place to ensure Members have the training and support to effectively carry out their roles	Outcomes				Cancelled	Audit cancelled as was an area of focus for the LGA Peer Challenge
Recruitment	Provide assurance on the effectiveness of the Council's recruitment arrangements	Outcomes				Not Started	

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Role Of CFO	Assurance that the arrangements for the CFO comply with the CIPFA guidance "Role of the CFO"	Outcomes				Not started	
Council strategies	To provide assurance on the implementation of the council's key strategies which support the council plan	Outcomes				Preparation	
Data quality	Provide Assurance on the Council's to ensure the quality of its data used to assess performance and aid decisions, using data maturity models- including adults and children's	Outcomes				WIP	
MTFP Savings	Assurance on the savings highlighted in the MTFP to ensure financial compliance with a cash limited budget are effectively monitored for achievement	Outcomes				Cancelled	Merged with the Transformation Audit
Risk management	Cyclical 3rd party assurance on risk management arrangements	Outcomes				Not Started	
Transformation Programme	Assurance on the governance arrangements relating to the delivery of the transformation programme	Outcomes				WIP	
Healthy lifestyles	Assurance on the effectiveness of approaches community wellbeing active lifestyles - what outcomes do we get is it VFM - funded by PH delivered by community wellbeing	Public Health/ Communities				Not Started	
Public Health Data security	To provide assurance that the safeguards for storing sensitive information are robust	Public Health - Dianne Lee				Not started	Focus to be on data relating to suicide and self-harm
School Nursing	Assurance on the governance arrangements for a school nursing with reference to good practice provided by the Local Government Association	Public Health - Dianne Lee				Draft Report	

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Financial systems	Providing assurance on the design and operation of the fundamental financial systems, including on a cyclical basis those systems which feed into them.		130	0	130		Audit carries out a risk based approach to the audit of financial systems focusing on those areas with the greatest potential risk From our risk assessment and analytical review the areas of focus identified include: Local Taxation and Benefits; Duplicate Payment; Licencing Income; Leisure Income; Manual Journals; Reserves; Interfaces with "System C" (the new Adults and Childrens system); Payroll Parameters; VAT
ICT	Providing assurance on the effectiveness of the Council's approach to ICT and Information governance, and key ICT systems.		35	0	35		As well as completing some outstanding work from 2023/24 audit has identified 3 areas for focus in 2024/25. AI Governance; Digital Inclusion; "system C"
Procurement and Contract Management	Providing assurance on the Council's procurement and contract management processes, including reviews of a sample of key procurement exercises. This will include a the adoption of the 2023 Procurement Act and contact monitoring		30	-1	29		It was initially intended that audit would carry out an audit of the overall arrangements for procurement, particularly work being carried out to adopt the 2023 Procurement Act and other central processes. However, a new procurement platform is being introduced and some work by a third party has provided some assurance about arrangements, and so it was agreed that this audit will be deferred to 2025/26. Instead we will carry out additional audits of existing contracts and work has been scheduled in for Q\$.
Probity and counter fraud	Proactive and reactive work to support the Council's approach to anti-fraud and corruption, to provide assurance on the controls in place designed to prevent fraud in areas of high risk. This also includes co-ordinating the Council's response to the National Fraud Initiative (NFI) and working with services to investigate data matches		60	10	70		Counter Fraud audits have been identified (1 complete). In relation to the National Frauds Imitative (NFI) data has been uploaded and Q4 work will be in responding to matches

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Follow up	Follow up of previous actions via following up specific reports and sending reminders to managers about their outstanding actions, and receiving their responses		50	0	50		
Follow up - general							New automated system for action tracking has been introduced
Depot stock and inventory control		Communities				WIP	
ASC finance		Transformation and Outcomes				Complete	
ASC deferred payments		Adults and Health				Complete	
HR Induction		Transformation and Outcomes				Complete	
Contaminated Land		Transformation and Outcomes				Draft	
Baths Hall and Plowright Theatre		Transformation and Outcomes				Complete	

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Schools	Provide assurance on the control environment within maintained schools based upon an annual review of information and data relating to schools, risk based cross cutting work and where applicable school visits	Children and Families	70	0	70		
Schools - Development of approach and supporting risk assessment	Updating the approach to schools audit so the focus is on more cross cutting work					Complete	
Schools Annual Questionnaire						WIP	
Schools Annual review (desktop)						Complete	
Information Security in Schools	A review of the arrangements within maintained schools designed to reduce the risk of information security breaches and cyber crime					Preparation	
Schools Payroll						Preparation	
Berkeley Primary School	School visit carried forward from 23/24					Complete	
Bushfield Road	School visit carried forward from 23/24					Complete	
Wroot Travis Primary School	School visit carried forward from 23/24					Complete	
Advisory work	Providing advice and support on governance and internal control matters		50	-16	34		
Grants	Mandatory certification of grant claims		32	-2	30		All anticipated grants requiring review up to 20 December 2024 have been certified
Audit Management			75		75		
23/24 work ongoing as at 30 June 2024 to be reported in 24/25			62	12	74		Time budget excludes work carried out by third party auditors. Of the 20 audits ongoing as at 30 June 12 have been issued in final, and 4 in draft
Contingency			105	-23	82		Contingency adjusted due to reduction in the estimated resources required to complete the audit plan. Otherwise would have been 132 days
Total			1025	-50	975		