

**Internal Audit Annual Plan 2023/24**

Audit Title	Risk Rating	Status as at 01/04/2023	Corporate Priority	Days
<b>Level 1 – Cross Cutting Reviews – Council Governance &amp; Control</b>				
Corporate Governance Review	Med/High	Planned	Cross Cutting	25
Risk Management	Med/High	Planned	Cross Cutting	15
FOI/SAR/EIR - Follow Up	Med	Planned	Cross Cutting	3
Achieving Better Together – Transformation (inc. workforce strategy and savings delivery) *	New	Planned	Cross Cutting	15
Oracle Cloud / Fusion Project*	New	Planned	Cross Cutting	10
Regional Working*	New	Planned	Cross Cutting	10
Sickness & Overtime Review*	New	Planned	Cross Cutting	15
Total				93
<b>Level 2 – Fundamental Systems - Section 151 Officer Assurance</b>				
<b>Financial Services – (1) Annual Audit, (2) 2-yearly Audit, (2+Follow-up)- 2 yearly Audit plus follow-up.</b>				
Pensions Admin (2)	Med/High	Planned	Section 151 Assurance	20
Teachers Pensions (2)	Med	Planned	Section 151 Assurance	15
Accounts Receivable (1)	High	Planned	Section 151 Assurance	35
Business Rates (NNDR) (2 + Follow-up)	Med/High	Planned	Section 151 Assurance	5
Pension Fund Investments (2)	Med	Planned	Section 151 Assurance	7
Housing Rents (2)	Med	Planned	Section 151 Assurance	20
Accounts Payable (2 + Follow-up)	Med	Planned	Section 151 Assurance	5
Housing & Council Tax Benefit (2)	Med/High	Planned	Section 151 Assurance	40
Council Tax (2 + Follow-up)	Med/High	Planned	Section 151 Assurance	5
Capital Accounting (2)	Med	Planned	Section 151 Assurance	25
Total				177
<b>Level 3 – Service Level Audits – Other Assurance</b>				
Education Planning & Resources	-	TBC	Education	89
Achievement & Partnership Service	-	TBC	Education	20
Vulnerable Learner Service	-	TBC	Education, Safeguarding & Poverty	45
Education Grants & Other	-	TBC	Education, Safeguarding & Poverty	33
Child & Family Services	-	TBC	Safeguarding	40
Adult Services	-	TBC	Safeguarding	83

Adult Services – Directorate Services	-	TBC	Safeguarding	35
Commissioning & Tackling Poverty	-	TBC	Safeguarding	10
Building Services	-	TBC	Economy & Infrastructure, Safeguarding	43
Waste Management & Parks	-	TBC	Economy & Infrastructure, Resource & Biodiversity	5
Highways & Transportation	-	TBC	Economy & Infrastructure	58
Housing & Public Health	-	TBC	Poverty, Safeguarding	171
Cultural Services	-	TBC	Economy & Infrastructure	35
Planning & City Regeneration	-	TBC	Economy & Infrastructure, Resources & Biodiversity	45
Communications & Marketing	-	TBC	Transformation & Council Development	7
Financial Services	-	TBC	Section 151 Assurance	78
Legal, Democratic Services & Business Intelligence	-	TBC	Monitoring Officer Assurance	20
Commercial Services	-	TBC	Section 151 Assurance	10
Digital & Customer Services	-	TBC	Transformation & Council Development	8
Human Resources & Service Centre	-	TBC	Transformation & Council Development	55
Contract Audits	-	TBC	Transformation & Infrastructure	30
Computer Audits	-	TBC	Transformation & Council Development	30
Projects & Special Investigations	-	TBC	Section 151 Assurance	65
Miscellaneous Audits	-	TBC	Section 151 Assurance	30
<b>Total</b>				<b>1045</b>
<b>Grand Total</b>				<b>1315</b>
<b>Other Activities</b>				
Staff Training				48
Holidays, Sickness Absence, Special Leave				589
Admin, Planning, Control, Clerical Support, Audit Programmes, Appraisals				225
Contingency				69
Vacancy Provision				120
<b>Total</b>				<b>1051</b>
<b>Grand Total</b>				<b>2366</b>

\* Audits deferred from 2022/23 plan.