

Appendix 2 - Internal Audit Plan 2024/25 (Work Categories)

Ref	Category	Description	Days Allocated
A	Corporate Reviews	Reviews which are strategic in nature or which cut across the entire Council. These reviews are designed to provide assurance that the Council has effective governance and risk management arrangements to mitigate corporate risks.	75
B-H	Risk Based Audit Reviews	Reviews that have been identified across service areas following a risk assessment to ensure that Internal Audit resources are targeted at the areas where the greatest added value will be achieved. Audits will vary from a review of the overall service, focus on a specific element of service delivery, or could be a specialist area (VFM/Contract Management).	405
J	Financial System Reviews	Review of main financial systems to ensure suitable controls in place.	160
K	Grant Claims	Delivery of grant certification claims to meet terms and conditions for any funding provided which require review.	30
L	Follow Up Audits	Provision for follow up work is included in the Plan to ensure agreed actions are completed and that formal assurances are obtained for any reviews with less than reasonable assurance.	55
M	Counter Fraud incl. policy review	Plan includes provision for engagements specifically focused on counter fraud work including preparatory and review work for the National Fraud Initiative data-matching exercise. Capacity is also built into the Plan for reactive work should irregularities occur requiring Internal Audit to advise management on their investigations.	80
N	Advice and Consultancy	Capacity is built into the plan for advice and guidance to all services across the Council as requested. This allocation also includes agreed consultancy assignments, with Internal Audit offering advice on projects or new ways of working as they are being implemented.	20
P	Risk Management	Internal Audit have responsibility for monitoring compliance with the Council's Risk Management Framework and best practice, including advocacy and training. This resource reflects the work of the service's Risk Manager.	214
Q	Contingency	An allocation of time to respond to emerging risks and unplanned work (including work carried forward from 2023/24).	25
R	Governance	Allocation of time relating to Internal Audit's contribution towards developing key governance processes including Good Governance Principles and Annual Governance statement.	15
Y	Planning/Management/Training	Allocation of time for administration and audit manager time, including planning, supervision, review and preparation and presentation of Audit Committee papers. The allowance also includes allocations for training and various exercises to be delivered as part of Internal Audit's continuous improvement programme.	565
	TOTAL		1644