**Appendix 3 - Internal Audit Plan 2024/25 (Audit Assignments)**

| Category | Audit Area | High Level Scope | Days |
|---|---|---|---|
| **Assignments** | | | |
| **Corporate Reviews** | **Climate Strategy** | Review climate strategy and activity in place to achieve stated objectives, including robustness of baseline data. | 15 |
| | **Business Continuity Planning** | Arrangements in place to ensure business continuity of critical services (including pandemic preparedness). | 15 |
| | **Agency Staff** | Controls in place to manage use of agency staff, including prevention and reduction, as well as adherence to contractual obligations. | 10 |
| | **Absence Management** | Review adherence and monitoring of existing legacy absence management policies and review robustness of plans to harmonise process for Cumberland. | 20 |
| | **Culture** | Second stage review of the management of culture risks within the organisation, focusing on mitigation of risks identified in the 2023/24 review (currently in progress) and management of changes in the macro and micro risk environment. | 10 |
| **Strategy, Policy & Performance** | **Performance Management** | Review resource and resilience in place to deliver performance management framework and meet management information needs of the organisation. | 15 |
| **Business Transformation & Change** | **ICT Disaggregation Strategy** | Review strategy and plan in place to disaggregate ICT services (including network) safely and effectively. | 10 |
| | **Cyber Controls** | Follow up to previous audit review of non-complex cyber-security controls to prevent or manage cyber incidents and re-assessment of the volatile risk environment to ensure ongoing secure management is in place. | 20 |
| | **Recruitment & Retention** | Review recruitment and retention strategy and activity in place to achieve stated objectives to ensure robust management in a volatile risk environment. | 20 |
| | **Externally Funded Projects** | Ensure effective governance, risk management and control for delivery of externally funded projects, including meeting funding conditions. | 20 |
| | **Transition and Transformation Programme** | Second stage high-level review of the management of the transformation programme (including previous audit findings). | 10 |
| **Resources** | **Asset Management Strategy** | Review robustness of strategy and ensure activity in place to achieve stated objectives. | 20 |
| | **Community Finance (Debt)** | Service-level review of governance, risk management and internal controls to deliver key service, including plans in place to recover historic debt. | 20 |
| | **School Landlord Programme** | Review arrangements in place (including contractual agreements) for provision of services to Cumberland schools. | 15 |
| | **Customer Services (No Wrong Door)** | Review effectiveness of delivering a key transformation project designed to ensure access to Council services is comprehensive. | 10 |
| **Public Health & Communities** | **Social Enterprise** | Service-level review of governance, risk management and internal controls to deliver key service. | 10 |
| | **Licensing** | Service-level review of governance, risk management and internal controls to deliver key service. | 20 |
| | **Community Panel Effectiveness** | High-level review of effectiveness of community panels as a key communication tool. | 10 |
| | **Health Determinative Research Collaborative** | Review arrangements to deliver externally funded programme of work, including adherence to funding conditions. | 10 |
| | **Transport Plan** | Review robustness of strategy and ensure activity in place to achieve stated objectives. | 15 |

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| Category | Audit Area | High Level Scope | Days |
|---|---|---|---|
| **Assignments** | | | |
| **Place, Sustainable Growth & Transport** | **Planning** | Service-level review of governance, risk management and internal controls to deliver key service, including harmonisation of service. | 20 |
| | **Building Control** | Review to ensure plans are in place to address current resourcing issues in the team and ensure compliance with forthcoming changes to regulations. | 10 |
| | **Waste Collection Aggregation** | Review planning in place to co-ordinate harmonisation of waste collection services within Cumberland and review VFM arrangements for waste disposal. | 15 |
| | **Museums (Asset Management)** | Review strategy and activity in place to achieve stated objectives. | 15 |
| **Adult Social Care & Housing Audit Reviews** | **Care provision for older people & dementia** | Service-level review of governance, risk management and internal controls to deliver key service. | 20 |
| | **Residential Care (Retention)** | Review focusing on the controls in place to improve retention of staff within service area. | 10 |
| | **Safeguarding** | Service-level review to ensure suitable processes in place to safeguard service users. | 15 |
| | **Carer Services** | Review contract monitoring of outsourced service to ensure robust service provision is in place. | 10 |
| **Children and Family Well-Being** | **Schools Contingency** | Contingency for delivery of selected school audits (following suitable risk assessment) and completion of year-end assessment. | 45 |
| | **Early Help Transformation** | Review of key transformation project to ensure strategic objectives are delivered, including implementation of pre-front door approach. | 20 |
| | **Strategic Risk Management (Financial Sustainability and Increasing Demand)** | Review robustness of actions in place to manage directly linked risks of financial sustainability and increasing demand within Children's Services, including reviewing budget allocation for the Directorate. | 15 |
| **Main Financial Systems** | **Financial Services (Governance)** | Review of governance and risk management arrangements in place to prevent duplication of work as part of delivery of the main financial systems audit programme. | 5 |
| | **MTFP & Budget Setting (Financial Sustainability)** | Review plans in place to ensure ongoing financial sustainability established for the Council including delivery of identified savings. | 10 |
| | **MAS** | Ensure relevant controls in place for MFS to protect accuracy of council accounts and safeguard assets (Follow up and progress from 2023/24 review). | 15 |
| | **Debtors** | Ensure relevant controls in place for MFS to protect accuracy of council accounts and safeguard assets (Follow up and progress from 2023/24 review). | 10 |
| | **Creditors** | Ensure relevant controls in place for MFS to protect accuracy of council accounts and safeguard assets (Follow up and progress from 2023/24 review). | 10 |
| | **Income** | Ensure relevant controls in place for MFS to protect accuracy of council accounts and safeguard assets. | 20 |
| | **Treasury Management** | Ensure relevant controls in place for MFS to protect accuracy of council accounts and safeguard assets, as well as maximising income through appropriate, secure investments (Follow up and progress from 2023/24 review). | 10 |
| | **Payroll** | Ensure relevant controls in place to protect accuracy of council accounts and safeguard assets and ensure employees paid on a timely basis (Follow up and progress from 2023/24 review). | 20 |

**Appendix 3 - Internal Audit Plan 2024/25 (Audit Assignments)**

| Category | Audit Area | High Level Scope | Days |
|---|---|---|---|
| | Procurement Cards | Follow-up of previous audit findings and extend scope of review to include use of procurement cards within schools. | 20 |
| | Revenues & Benefits | Ensure relevant controls in place to deliver key service and protect accuracy of council accounts and safeguard assets. | 15 |
| | NNDR | Ensure relevant controls in place to deliver key service and protect accuracy of council accounts and safeguard assets. | 15 |
| | Council Tax | Ensure relevant controls in place to deliver key service and protect accuracy of council accounts and safeguard assets. | 15 |
| Grant Claims | Contingency | Allocation for completion of grants and funding certifications where required. | 30 |
| | Quarterly Reviews | Regular review and update of progress made by management on agreed actions to audit recommendations. | 15 |
| | Formal | Allocation for timely follow-ups for any audit reviews with partial (or below) assurances. | 15 |
| Follow-Ups | | Adult Direct Payments. | 5 |
| | | Netherall School (Partial). | 5 |
| | | Hosted Services. | 5 |
| | | Building and Staff Security. | 5 |
| | | Bank Reconciliation and Scheme of Delegation. | 5 |
| | Policy | Review and update of Counter-Fraud and Confidential Reporting Policy. | 5 |
| | Self Assessment | Review of counter-fraud activity undertaken in 2023/24 against best practice to identify improvements to counter-fraud control environment. | 10 |
| Counter Fraud | NFI | Administration and monitoring of NFI database, alongside reviewing and monitoring progress made for relevant matches and further investigation where necessary. | 20 |
| | Contingency | Allocation of time for counter-fraud work (investigating allegations of fraud, pro-active counter-fraud prevention and fraud detection exercises). | 30 |
| | Procurement (Counter-Fraud) | Review of arrangements in place to ensure adequate controls to prevent procurement fraud. | 15 |
| Advice & Consultancy | Contingency | General contingency for audit advice and future consultancy exercises, including advocacy of early Internal Audit involvement in projects and change. | 20 |
| Risk Management | Risk Management (Contingency) | Risk Management work performed by Risk Manager. | 214 |
| Contingency | General Contingency | Contingency for unplanned work arising in the year including extensions to existing jobs where necessary. | 10 |
| Governance | Good Governance Principles / AGS | Internal Audit involvement in preparing Good Governance Principles and Annual Governance statement. | 15 |
| | Administration | Time allocation for general administration tasks (Half an hour a day for Principal / Senior Auditors). | 70 |
| | Team Meetings and Reviews | Attendance at weekly one to ones, team meetings and away days. | 30 |
| | Management General | Time allocation for general management of the audit team (1 hour a day for Audit Manager and 3 hours a day for Head of Internal Audit and Risk Management). | 100 |

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| Category | Audit Area | High Level Scope | Days |
|---|---|---|---|
| **Assignments** | | | |
| | Management Review | Contingency for management review and quality assurance for Internal Audit Assignments (approximately 3 days per audit review). | 130 |
| **Management, Admin and Training** | Training | Training programme for Internal Audit team (minimum of 5 days for each team member). | 50 |
| | Audit Committee | Preparation and review of Committee reports and attendance at Audit Committees. | 40 |
| | Audit Committee Effectiveness | Exercise to ensure appropriate training and processes in place to ensure effective Audit Committee in place (in line with best practice). | 15 |
| | Planning | Preparation of Audit Plan for 2025/26 including time to prepare a planning methodology. | 20 |
| | PSIAS Compliance (inc QAIP) | Exercise to complete self-assessment and review audit processes to ensure compliance with Standards. | 10 |
| | Review of Audit Methodology | Full review of audit methodology, manual and templates to ensure ongoing continuous improvement for the service | 10 |
| | Audit Universe (Con Imp) | Continuous improvement exercise to create risk-assessed audit universe to help inform understanding of risk environment and inform future planning. | 20 |
| | Assurance Mapping (Con Imp) | Continuous improvement exercise to understand and map other sources of assurance and establish working relationships with relevant assurance providers with end goal of achieving an integrated assurance framework. | 30 |
| | Public Health Objectives (Con Imp) | Review audit testing approach to ensure key Council objectives are considered in all audit engagements (where relevant). | 10 |
| | Continuous Improvement - Contingency | Allocation for further continuous improvement activity following establishment of continuous improvement register. | 30 |
| **TOTAL PRODUCTIVE DAYS** | | | **1644** |
| **Admin Codes** | Annual Leave | | 285 |
| | Bank Holidays | | 92 |
| | Vacancies | | 325 |
| | Sickness | | 46 |
| **TOTAL DAYS** | | | **2392** |