

Internal Audit Plan 2025/26

Audit	Directorate	CLT Lead	Link to Corporate Risk	Link to Council Priority	No of days (up to)
Core Financial Systems					125
Accounts Payable	Corporate Services	Director of Finance	R5	Key system - ALL	25
Accounts Receivable	Corporate Services	Director of Finance	R5	Key system - ALL	25
Treasury Management - Cashflow	Corporate Services	Director of Finance	R5	Key system - ALL	25
Bank Reconciliation	Corporate Services	Director of Finance	R5	Key system - ALL	25
Payroll	Corporate Services	Director of Finance	R5	Key system - ALL	25
Revenues & Benefits					75
Council Tax	Corporate Services	Director of Finance	R5	Key system - ALL	25
NNDR	Corporate Services	Director of Finance	R5	Key system - ALL	25
HB and CT Support	Corporate Services	Director of Finance	R5	Key system - ALL	25
Governance					60
Risk Management	Corporate Services	Director of Finance	ALL	ALL	30
Emergency Planning and Business Continuity	Public Health	Corporate Director (CWB)	R7 / R8	Transformation	30
Regulatory Services					60
Public Protection	Economy & Environment	Corporate Director (E&E)	Compliance with laws & regulations	Place	30
Licensing	Economy & Environment	Corporate Director (E&E)	Compliance with laws & regulations	Place	30
Operational Audits					244
Temporary Accommodation	Community Wellbeing	Corporate Director (CWB)	R1 / R2	Growth	15
Transport Hub	Economy & Environment	Corporate Director (E&E)	R4	Growth	20
Direct Payments (Social Care)	Community Wellbeing	Corporate Director (CWB)	R1 / R2	People	30
Adult Social Care Charging and Debt Collection	Community Wellbeing	Corporate Director (CWB)	R1 / R2	People	30
School Audits	Children & Young People	Corporate Director (C&YP)	R1 / R2	People	35
Audit Committee Effectiveness - CIPFA Position Statement	Corporate Services	Director of Finance	N/A	Transformation	10
Section 106s / CIL	Economy & Environment	Corporate Director (E&E)	N/A	Place	15

Audit	Directorate	CLT Lead	Link to Corporate Risk	Link to Council Priority	No of days (up to)
Compliance with new Building Safety Regulations - Annual Audit	Corporate Services	Director of HR & OD	Compliance with laws & regulations	Plance	7
Compliance with New Procurement Review (PRU) - Annual Audit	Corporate Services	Director of Finance	Compliance with laws & regulations	Transformation	7
Public Health Commissioned Services 2025/26	Public Health	Corporate Director (CWB)	R1 / R2	People	25
Active Travel Plans - Public Transport 2025/26	Economy & Environment	Corporate Director (E&E)	N/A	Place	25
Adult Social Care - Discharge to Assessment (D2A) Pathway	Community Wellbeing	Corporate Director (CWB)	R1 / R2	People	25
Follow up Audits					60
Foster Care Placements - Full Follow-Up Audit	Children & Young People	Corporate Director (C&YP)	R1 / R2	People	25
Court of Protection - Full Follow-Up Audit	Community Wellbeing	Corporate Director (CWB)	R1 / R2	People	25
Decision-making and project governance (Major Projects)	Corporate Services	Director of Finance	R4	Growth/Place	10
Grant Certifications					21
Local Transport Capital Block Funding Grant	Economy & Environment	Corporate Director (E&E)	Grant	Grant	7
Bus Subsidy	Economy & Environment	Corporate Director (E&E)	Grant	Grant	7
Childcare Expansion Capital Grant Funding No 31/6960 - 2025/26	Children & Young People	Corporate Director (C&YP)	Grant	Grant	7
Other Audit Activities					155
Follow-Up of Agreed Actions					15
Management of Service Provision					35
Working with Counter Fraud					10
Contingency (including other operational audit work to be agreed)					95
TOTAL					800