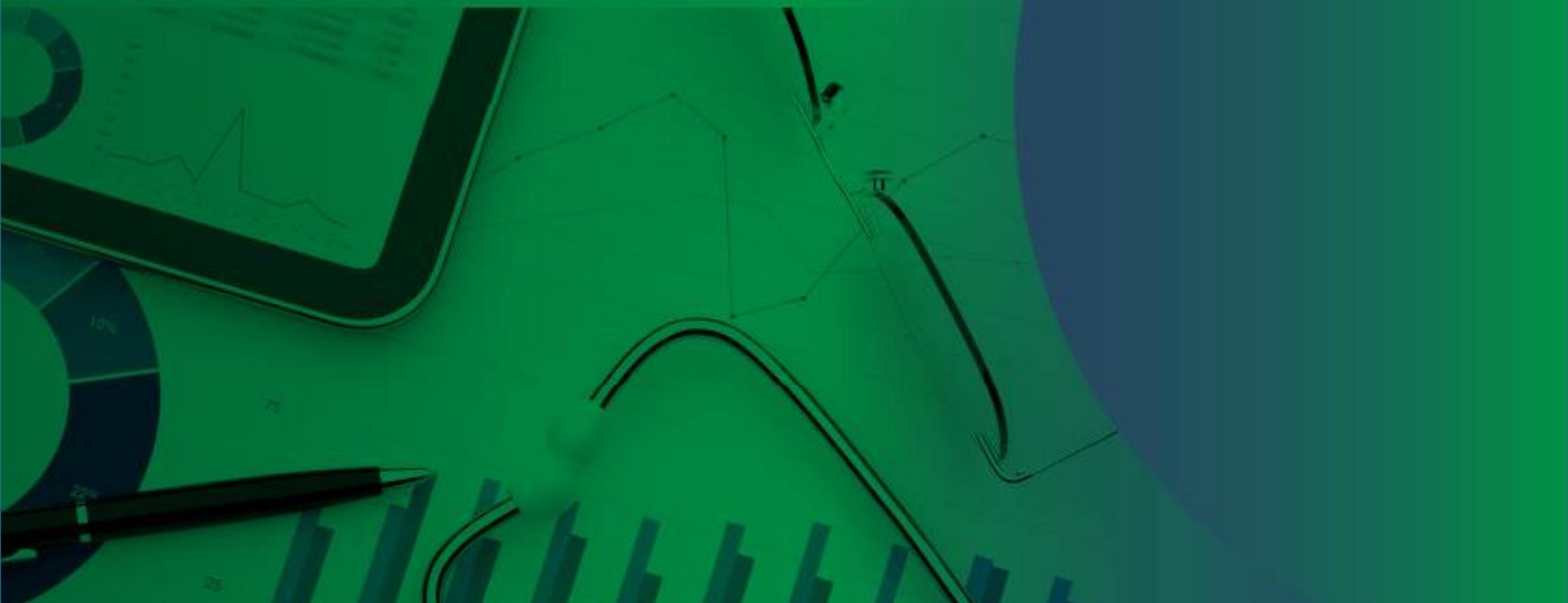




Oadby and Wigston Borough Council

2023/24 Internal Audit Plan



Summary plan

This table summarises the proposed revised 2023/24 Internal Audit plan. Audits which are considered to be core in providing a Head of Internal Audit Opinion are highlighted in bold.

Ref.	Audit	Strategic Risk / Corporate Objective	Days	Phasing*	Outline scope	Assurance or Advisory
Corporate						
1	Head of Internal Audit Opinion	All	12	Q1-3	To undertake a comprehensive annual work programme to test the Council's approach to managing risks to support our year-end Head of Internal Audit Opinion statement.	Assurance
2	Governance Arrangements	CR5, CR8, CO1, CO2, CO3	8	Q2	Cyclical programme of work. In 2023/24 we will review of areas highlighted for improvement in the Annual Governance Statement to ensure appropriate action has been taken.	Assurance
3	National Fraud Initiative	CR1, CR6, CR12	8	Q1-Q4	To provide key contact and overview support to ensure progression of the NFI process to meet Cabinet Office requirements.	Advisory
Finance						
4	Financial Management and Reporting	CR1, CR6, CR10, CO2	10	Q4	To consider the adequacy and robustness of managerial control processes regarding the medium term financial strategy, budget setting and management, including a targeted review to support and assure on key areas of change/savings within the MTFS.	Assurance

Ref.	Audit	Strategic Risk / Corporate Objective	Days	Phasing*	Outline scope	Assurance or Advisory
5	Financial Systems	CR1, CR12, CO2	10	Q4	Review of key controls in respect of debtors.	Assurance
6	Revenues (Council Tax, Business Rates)	CR1, CR6, CR12, CO3	15	Q3	Key financial and public facing systems requiring regular assurance. Review of key controls over Council Tax and Business Rates.	Assurance
7	Benefits/Council Tax Support	CR1, CR6, CR12, CO3	10	Q4	To provide assurance over accuracy, validity and timeliness of benefits and CT support payments.	Assurance
8	Business rates grant income	CR1	10	Q1	Review and comment on the results of an internal investigation on the coding of s31 grant income.	Advisory
Customer Services and Transformation						
9	HR – Staff Development	CR1, CR6, CR8, CR10, CR12, CO3	10	Q2	To ensure that Council officers are set objectives that align with service plan and corporate objectives and that performance against these objectives is monitored.	Assurance
10	Payroll and expenses	CR1, CR6, CR12	10	Q3	To provide assurance that salaries and expenses are paid in an accurate, timely and complete manner.	Assurance
11	Procurement	CR1, CR2, CO2, CO3	15	Q2	Review of procurement arrangements to ensure that goods and services are obtained in a cost effective manner and in accordance with relevant procurement rules.	Assurance
Law and Democracy						

Ref.	Audit	Strategic Risk / Corporate Objective	Days	Phasing*	Outline scope	Assurance or Advisory
12	Licensing	CR6, CR8, CO1, CO3	10	Q2	Review of licensing arrangements for special treatments (e.g. tattoos, acupuncture), animal welfare and hairdressers/stylists.	Assurance
13	Private Sector Housing – Enforcement	CR4, CR6, CR8, CO1, CO3	10	Q1	Review of processes in place to ensure that health and safety standards are properly maintained in the private sector rental market, including inspections under the Housing Health and Safety Rating System (HHSRS) in applicable cases.	Assurance
14	Complaints Management	CR4, CR6	10	Q2	To ensure that complaints are recorded, investigated and responded to in a complete and timely manner in accordance with a prescribed policy and supporting procedures.	Assurance
15	Leisure Services – Contract Management	CR2, CR4, CR6, CR7, CO1, CO3	10	Q3	Review of the monitoring arrangements in place to ensure that the leisure service provider (SLM) delivers services in accordance with the contract and specification at Parklands Leisure Centre and Wigston Pool and Fitness Centre.	Assurance
16	Asset Disposals	CR7, CR8, CR12, CO2	10	Q2	To ensure that the financial probity and legal requirements have been met in respect of the sale of Bushloe House and Oadby Pool and that proceeds are utilised effectively.	Assurance
Built Environment						

Ref.	Audit	Strategic Risk / Corporate Objective	Days	Phasing*	Outline scope	Assurance or Advisory
17	Housing Allocations (Choice Based Lettings)	CR4, CR6, CR08, CO1, CO3	10	Q1	To provide assurance that the Council's Choice Based Lettings system is being effectively delivered on a fair and transparent basis.	Assurance
18	Housing Maintenance, Repairs and Voids	CR1, CR2, CR4, CR6, CO1	10	Q2	To review and comment on the draft specification for external contractors to bid for the provision of a responsive repairs and maintenance service for the Council's social housing stock, and to provide advice on the systems and processes that should be developed to manage the resulting contract.	Advisory
19	Disabled Facilities Grants	CR2, CR3, CR4, CR6, CR8, CR12, CO1, CO3	10	Q1	Review the process for managing the services provided by Lightbulb for the disbursement of Disabled Facilities Grants.	Assurance
20	Grant Certifications	CR8	17	Q1 - Q4	To provide Chief Auditor certification of grants as required by central government.	Assurance
Refuse and Recycling						
21	Fleet Management	CR1, CR2, CR7, CO3	10	Q2	Provide assurance that the size of the vehicle fleet reflects the Council's needs, is utilised effectively and is properly maintained. Appropriate financial probity controls are applied for any new vehicle fleet acquisitions.	Assurance

Ref.	Audit	Strategic Risk / Corporate Objective	Days	Phasing*	Outline scope	Assurance or Advisory
Management, Follow Up and Contingency						
22	Client Management	N/A	20	Q1-4	<p>For management of the Council’s internal audit service, including:</p> <ul style="list-style-type: none"> • production of the Strategic Internal Audit Plan and annual work programme • production of Head of Internal Audit Opinion and Annual Report • continual review and update of the Internal Audit Plan to ensure it meets the needs of the organisation • provision of ad hoc advice and support regarding internal control and governance issues • quality management • progress reports to the Audit Committee and Director of Finance • liaison with External Audit • attendance at Audit Committee, client progress meetings, and other meetings as required. <p><i>This section is in accordance with requirements of Internal Audit Standards.</i></p>	Assurance
23	Recommendation Tracking and Follow-Up	N/A	15	Q1-4	To follow up agreed actions in all internal audit reports using the recommendation tracker.	Assurance
24	Contingency	N/A	10	Q1-4	Contingency is used to cover the following:	Assurance

Ref.	Audit	Strategic Risk / Corporate Objective	Days	Phasing*	Outline scope	Assurance or Advisory
					<ul style="list-style-type: none"> • Changes to audit assignments that could not have been reasonably foreseen • Facilitate additional work where required or scope increases • Where we experience delays in obtaining evidence and/or receiving responses to queries • Where meetings are cancelled and we prepared and/or travelled to client sites • In line with our KPIs where we do not receive agreement to terms of reference and agreement to draft reports in a timely manner. <p>In addition, spare contingency can be utilised to review risk issues identified in-year by the Council, including unforeseen grant certifications.</p> <p><i>This section is in accordance with requirements of the PSIAS.</i></p>	
TOTAL			270 days			

* This phasing is indicative at this stage; this will be revisited in year to align with client requirements where possible and our resource availability as we finalise all of our client plans.