

## Appendix A – Draft Internal Audit Plan 2023/24

**Table 1 - Internal Audit Plan April – October 2023**

The table below shows the Internal Audit Plan for April – October 2023 as approved by Audit and Risk Management Committee in March 2023. The Audit Plan has been broken down according to the current status of the individual audit. The table includes audits carried forward from the approved 2022/23 Internal Audit Plan that will now form part of the 2023/24 Annual Opinion.

Audit	Notes
<b>Complete</b>	
Temporary Accommodation Housing Rents (carried forward from 2022/23)	
Highways – Management of Major Works (carried forward from 2022/23)	
Transformation (carried forward from 2022/23)	
Gifts and Hospitality / Declarations of Interest (carried forward from 2022/23)	
Domiciliary Care (carried forward from 2022/23)	
Housing Capital Schemes (carried forward from 2022/23)	
Medium Term Financial Strategy	
Personal Data Breaches	
Schools Rolling Programme	Southborough Primary School and St Olaves Grammar School
Pre-Employment checks	
Domestic Abuse (carried forward from 2022/23)	
<b>Draft Report Issued</b>	
Discharge to Assess (carried forward from 2022/23)	Draft Report Issued 6 September 2023
Street Environment (Contract Management)	Draft Report issued 26 October 2023
<b>Fieldwork</b>	
Parking Income (carried forward from 2022/23)	
Social Care System Implementation Review	
Grant Assurance Work	Supporting Families September – Complete

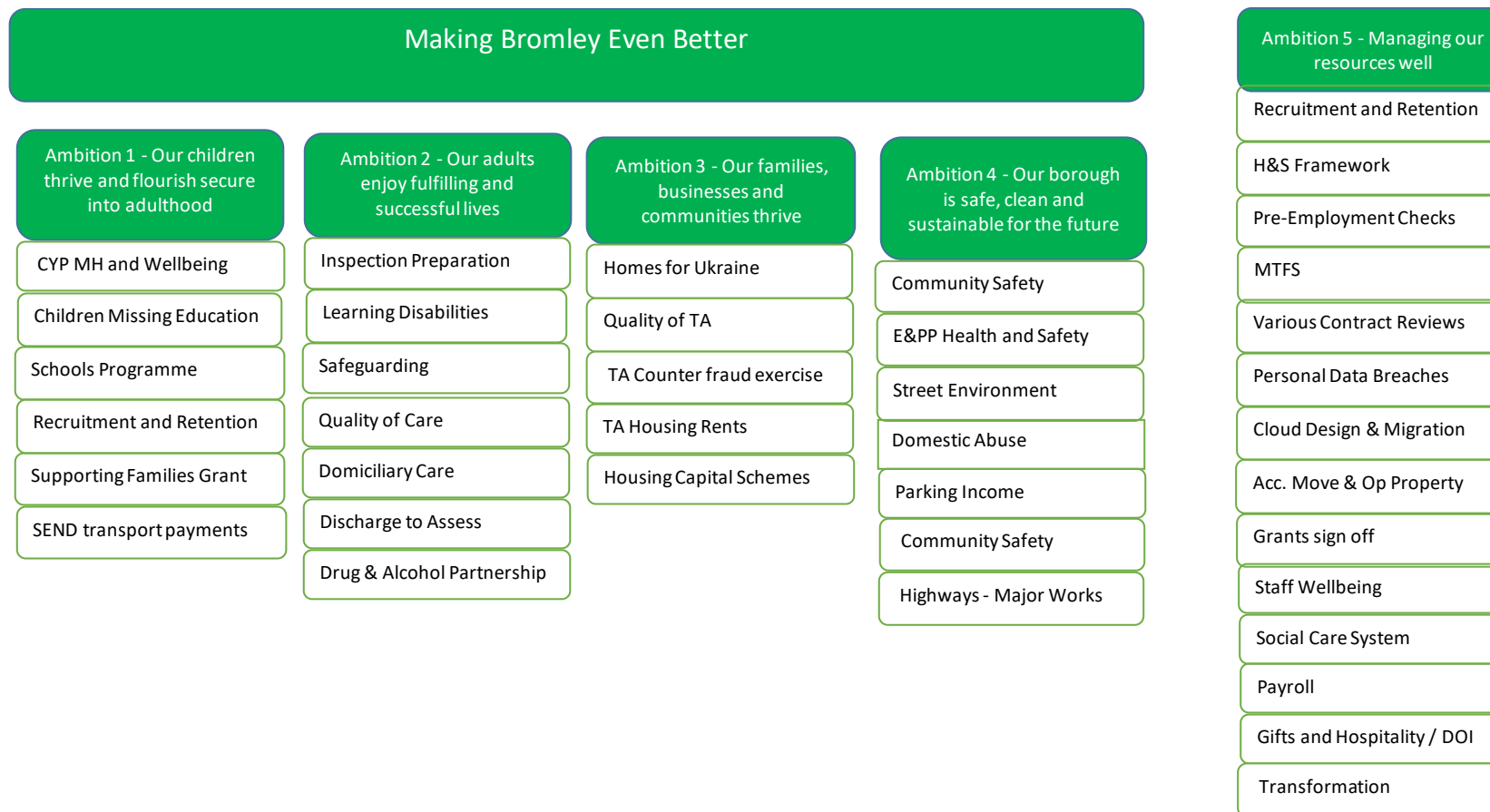
	Disabled Facilities Grant – Fieldwork
Health and Safety Framework – Authority Wide	
Community Safety	
Health and Safety Framework – Environment and Public Protection	
Homes for Ukraine	
Contract Management – Property	
Children and Young People’s Mental Health and Emotional Wellbeing	
<b>Planning</b>	
Exchequer Services / Customer Services Contract Management	
Cloud Design and Migration Plan	
Quality of Accommodation (TA)	Paused due to staff sickness - <i>Proposed to start after other audits on the Plan – see 3.10 of covering report</i>
<b>Not yet started</b>	
Recruitment and Retention	
IT Procurement (Advisory)	<i>Proposed to remove from the Plan - see 3.9 of covering report</i>
CQC Inspection Preparation	
Learning Disabilities	
Safeguarding Adults	
Quality of Care – Adults	<i>Proposed to start after other audits on the Plan – see 3.10 of covering report</i>
Leaving Care	<i>Proposed to replace with Children Missing Education – see 3.9 of covering report</i>
Staff Wellbeing (carried forward from 2022/23)	

**Table 2 – Proposed additional audits November 2023 – March 2024**

The table below sets out our proposed additions to the existing Plan.

<b>Audit</b>	<b>Provisional Outline Scope</b>	<b>Number of Days</b>	<b>Links to Corporate and Departmental Risk Registers</b>
<b>Payroll</b>	Review of controls in place in the new system to ensure staff are paid accurately and on time, and to minimise risks of fraud and error.	15	HR&CS7
<b>Drug and Alcohol Partnership</b>	Review of the governance arrangements in place to ensure a safe and effective service and delivery of objectives. This audit will also include review of grant funding, as per grant conditions.	15	ACH8
<b>Children Missing Education</b>	Replaces Leaving Care. Review of the Council's approach to missing children to mitigate safeguarding risks and prevent repeat episodes.	15	CEF2, CEF11
<b>Accommodation Move</b>	Consultancy work to ensure that governance is sound and risks are effectively mitigated as the project progresses.	15	CRR20
<b>Operational Property Review</b>	Consultancy work to ensure that governance is sound and risks are effectively mitigated as the project progresses.	6	CRR18 and CRR19
<b>SEND transport provider payments</b>	Mini review to ensure that payments made to providers are supported by valid invoices for charges that have been incurred.	2	CEF6
<b>Temporary Accommodation Pro active counter fraud exercise</b>	Pro active counter fraud work to identify any properties which have been sublet or otherwise not used by the intended client.	NA – to be resourced via counter fraud contract	CRR9
	<b>TOTAL DAYS</b>	<b>68</b>	

**Diagram 1 – Proposed Internal Audit Coverage for 2023 / 24 against ‘Making Bromley Even Better’ ambitions**



**Diagram 2 - Internal Audit Coverage against current Corporate Risk Register**

Risk	Current Net Rating	Proposed Coverage 2023/24
Failure to deliver a sustainable financial strategy	20	Medium Term Financial Strategy Transformation
Ineffective governance and management of contracts	8	Contract Management audits for Property Services, Street Environment, Children and Young People's Mental Health and Well-being, Exchequer & Customer Services
Failure to maintain and develop IT information systems	6	Cloud Design and Migration Plan Social care system implementation review
Cyber Attack and failure to comply with GDPR	15	Personal Data Breaches
Failure to maintain robust BC and EP arrangements	8	None - all contract audits in 2022-23 considered supplier BC arrangements.
Failure to deliver effective Children's Services	12	Children and Young People's Mental Health and Well-being Children Missing Education
Temporary Accommodation	16	Quality of Temporary Accommodation TA Housing Rents Pro active counter fraud activity
Failure to deliver Transforming Bromley Programme	15	Transformation
Climate Change	8	None (Net Zero audit in 2022/23)
Health and Safety (Fire and First Aid)	20	Health and Safety Framework Health and Safety - EPP
Homes for Ukraine	16	Homes for Ukraine
Capital Financing Shortfall	12	None (Capital Planning, Strategy and Monitoring audit in 2022/23)
Operational Property Repair – Budget and Buildings	12	Operational Property Review (ongoing advisory)
Recruitment and Retention	9	Recruitment and Retention
Accommodation Move to Direct Line Building	16	Accommodation Move (advisory)