

Appendix A – Draft Internal Audit Plan April – October 2024

Diagram 1 - Internal Audit Coverage against 'Making Bromley Even Better' ambitions

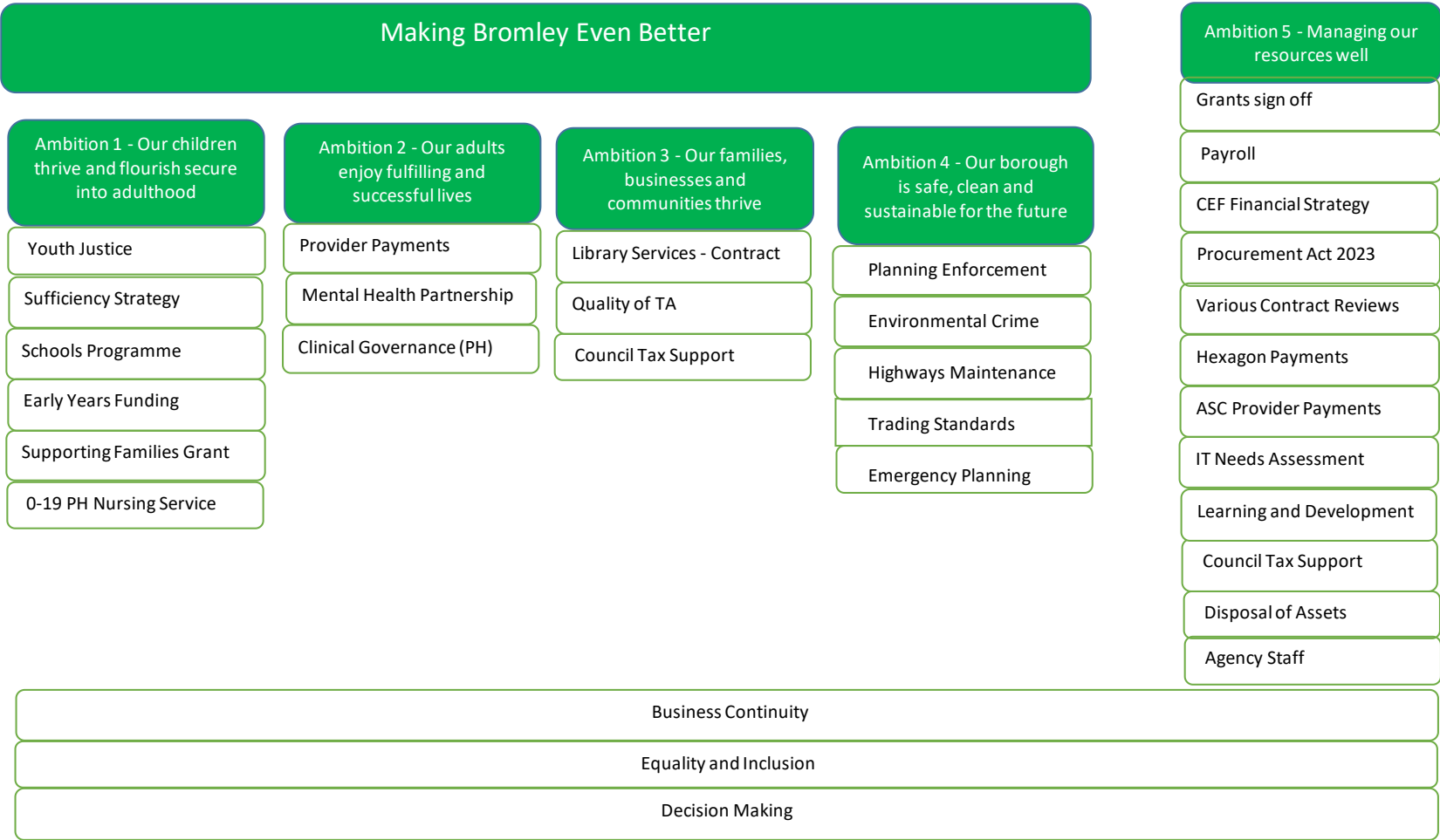


Diagram 2 - Internal Audit Coverage against Corporate Risk Register

Risk	Current Net Rating	Proposed Coverage April - October 2024
Failure to deliver a sustainable financial strategy	20	CEF Financial Strategy and Budgetary Control
Ineffective governance and management of contracts	8	Library Services - Contract Management Mental Health Partnership Arrangements Procurement Act 2023 0-19 Public Health Nursing Contract
Failure to maintain and develop IT information systems	8	IT Needs Assessment
Cyber Attack and failure to comply with GDPR	15	IT Needs Assessment
Failure to maintain robust BC and EP arrangements	9	Business Continuity and Emergency Planning
Failure to deliver effective Children's Services	10	Youth Justice Sufficiency Strategy Early Years Funding Schools Rolling Programme
Temporary Accommodation	16	Quality of Temporary Accommodation
Failure to deliver Transforming Bromley Programme	15	CEF Financial Strategy and Budgetary Control
Climate Change	8	None
Health and Safety (Fire and First Aid)	15	None (Health and Safety Framework in 2023/24)
Homes for Ukraine	16	None (Homes for Ukraine in 2023/24)
Capital Financing Shortfall	12	Disposal of Assets
Operational Property Repair	12	Watching brief on programme
Recruitment and Retention	9	None (Recruitment and Retention in 2023/24)
Accommodation Move to DL Building	16	Watching brief on programme
Deleterious Materials	9	None

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To provide additional flexibility with resource, we have developed a 'core plan' for April to October of audits which we will prioritise and a further small 'contingency plan' of audits that we will undertake if resources permit or otherwise carry them forward to the second part of the financial year (November – March).

Audit	Provisional Outline Scope	Estimated Number of Days	Links to Corporate and Departmental Risk Registers
CORE PLAN			
Grants - Disabled Facilities Grant, Supporting Families, Public Health and any others that may be required	Review of spend in accordance with grant conditions, where internal audit sign off is a requirement of the grant.	20	None identified
Equality and Inclusion	Review of the Council's arrangements to promote and embed equality and inclusion.	15	HR&CS2
Decision Making	Review of governance and decision making processes together with the quality of reports supporting decisions including engagement with Legal, Procurement and other key stakeholders. The review will take into account issues identified through governance reviews elsewhere eg Thurrock, Grant Thornton.	15	
Learning and Development	Review of the arrangements for training to ensure learning and development needs are effectively identified and actioned.	15	HR&CS3, HR&CS9
Payroll	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
Council Tax Support Scheme	Review of controls to assess and process CTS including those to minimise risk of fraud.	15	FRR10

Adult Care Provider Payments	Review of provider payment processes to ensure accurate and timely payments, and identification and recovery of overpayments.	15	AC&H1
Hexagon payments	Short assurance review on the adequacy and effectiveness of controls in place to manage the risks of duplicate, erroneous or fraudulent payments.	6	FRR10
Procurement - Preparedness for Procurement Act 2023	Advisory review of the organisation's preparations to implement the Procurement Act 2023.	10	CRR4, CS14
IT Needs Assessment	An assessment of IT audit needs to inform our approach towards IT audits going forwards. This will also take into account other available sources of assurance on which we can place reliance.	15	CS1-6, CS11, CS16
Mental Health Services - partnership arrangements	Review of partnership arrangements to deliver Mental Health Services including implementation of the action plan resulting from the 2022 external review.	15	None identified
Youth Justice	Assistance with preparing for inspection or focus on robustness of action plans post inspection - dependent on timing of inspection.	15	CEF8
CEF Financial Strategy and Budgetary Control	Review of CEF financial strategy to reduce cost pressures and budgetary control, focusing on the risks and controls outlined in the risk register.	15	CEF1, CRR1
LAC Placement Sufficiency Strategy	Consultancy review of the assumptions, evidence and calculations underpinning the Sufficiency Strategy.	10	CEF1

Early Years Funding	Review of financial controls to ensure eligibility and accuracy of provider payments.	15	None identified
Schools Rolling Programme	Riverside School (last reviewed in 2019)	6	None identified
Clinical Governance (Public Health)	Review of the adequacy and effectiveness of Clinical Governance arrangements including audit activity, management of Serious Untoward Incidents, reporting and oversight.	15	ACH8
Business Continuity and Emergency Planning	Review of the adequacy and effectiveness of the Council's arrangements to meet its responsibilities under the Civil Contingencies Act. Review of Business Continuity plans and processes to ensure that they are fit for risks and possible disruptions in the current environment.	20	CRR7, AC&H9, CEF4, HR&CS14, HP&R7, ECS4, PPE4, ECS1, PPE1
Highways Maintenance	Review of Highways maintenance & inspection programmes to ensure user safety and minimise potential harm.	15	ECS 12
Environmental Enforcement (Environmental Crime Investigations)	Review of the effectiveness of environmental enforcement, including to ensure that this is undertaken in line with legislation and the Enforcement Policy.	15	None identified
Planning Enforcement	Review of enforcement to ensure it is consistent, fair and in line with statutory requirements.	15	HP&R16
Library Services - Contract Management	Contract management review to ensure contract objectives delivered.	15	HP&R15
Disposal of Assets	Review of controls in place to ensure assets are disposed of to ensure best value for the Council.	12	HPR11, CRR16

Quality of Temporary Accommodation (Carried forward from 2023/24)	Review of processes in place to ensure quality of TA provision.	15	HPR3
CONTINGENCY PLAN: We will undertake the following audits if resources permit, or otherwise carry them forward to the second part of the year.			
Agency Staff	Review of controls in place for appointment, onboarding and payment of agency workers.	TBC	HR&CS5
0-19 Public Health Nursing Service	Contract management review to ensure contract objectives delivered.	TBC	ACH8
Trading Standards	Scope to be determined following detailed planning but could include effectiveness of prevention activity, or response and investigation.	TBC	N/A
	TOTAL estimated days for core plan	339	