

WORCESTER CITY COUNCIL

Date: 10th July 2024

AUDIT & GOVERNANCE COMMITTEE

APPENDIX A

SUMMARY OF INTERNAL AUDIT PLAN

Audit Area	Planned Days
Financial	55
Corporate Risks including Governance	101
Service Delivery and Operational Risks	56
Sub total	212
Plan management, advice and support	37
Completion & finalisation of audits which were in progress as at 1 st April 2024	26
Sub total	63
Total Audit Days	275

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<u>AUDIT AREA</u>	<u>STRATEGY LINK</u>	<u>CORPORATE RISK REGISTER REF</u>	<u>BUDGET (DAYS)</u>	<u>COMMENTS</u>	<u>INDICATIVE REPORTING DATE</u>
Financial Audits					
Debtors	Underpins City Plan requirements	Financial Resources	10		September 2024
Main Ledger	Underpins City Plan requirements	Financial Resources	9		September 2024
Payroll	Underpins City Plan requirements	Financial Resources	6		September 2024
Council Tax	Underpins City Plan requirements	Financial Resources	6		September 2024
Benefits	Underpins City Plan requirements	Financial Resources	6		September 2024

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NNDR	Underpins City Plan requirements	Financial Resources	6		September 2024
Completeness of Income & grant maximisation	Underpins City Plan requirements	Financial Resources/ Local Government Funding	12		November 2024
Sub Total - Financial			55		
Corporate Risks including Governance					
Workforce Planning and Development	Underpins City Plan requirements	Staff Resources Staff Resilience	8	Consultancy review, opportunity for comparison of approaches with other WIASS partners.	March 2025
Fraud Investigations including NFI	Underpins City Plan requirements	Financial Resources	10		N/A

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Data Protection, Retention & Classification	Underpins City Plan requirements	ICT Security	15	Consultancy support to assist the Council in completing its ICO Accountability self assessment and tracker.	November 2024
Fraud Risk Review	Underpins City Plan requirements	Financial Resources	12		March 2025
Project Management	Underpins City Plan requirements	Cuts across multiple risks depending on the nature of the projects	12	To include use of consultants, as requested by the Audit & Governance Committee	March 2025
Procurement	Underpins City Plan requirements	Financial Resources	12	To include assurance that the Council is following new rules which come into force in 2024.	June 2025

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Best Value Assurance	Underpins City Plan requirements	Financial Resources/ Local Government Funding	10	A review of the accuracy and completeness of qualitative and quantitative data included in the Best Value/ "Are We Safe" report.	June 2025
Grant Certifications	Stronger and Connected Communities	Financial Resources/ Local Government Funding	10	As and when required.	N/A
Corporate Health & Safety	Underpins City Plan requirements	Health & Safety Lone Working	12	To include a review of Guildhall risk assessments and safe working practices.	November 2024
Sub-Total – Corporate Risks including Governance			101		

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Service Delivery and Operational Risks					
Asset Maintenance – Statutory Inspections	Sustaining and improving our assets	Failure to maintain and assess assets	10		March 2025
Agency Costs – Value for Money Review	Underpins City Plan requirements	Financial Resources	12		March 2025
Follow up reviews	Underpins City Plan requirements	Underpins effective management of risk throughout the organisation	12	Assurance that actions from prior audits have been implemented.	June 2025
Trade Waste	Underpins City Plan requirements	Financial Resources	12	To include implementation of pay by weight.	November 2024
Strategic Housing – Welfare Assistance including homelessness	Stronger and Connected Communities	Increased demand for assistance and support	10	Including a review of the use of grant monies.	June 2025
Sub-Total – Service Delivery and Operational Risks			56		

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Other Areas of Support					
Audit Management			10		
Corporate Meetings & Reading			12		
Annual Plans, Reports and Committee Attendance			15		
Sub-Total – Additional Areas of Support			37	33 day reduction in management time compared with 2023/24.	
Completion of previously agreed audits which are already in progress			26		July 2024
Total Resource Requirement – 2024/25			275		