



# INTERNAL AUDIT PLAN 2023/24

**WELWYN HATFIELD BOROUGH COUNCIL**

AUDIT COMMITTEE  
29 MARCH 2023

## **RECOMMENDATION**

Members are recommended to approve the proposed Welwyn Hatfield Borough Council Internal Audit Plan for 2023/24.

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## 1. Introduction and Background

1.1 The mission of Internal Audit is “to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight”. The Public Sector Internal Audit Standards (PSIAS) encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF). These Standards note that a professional, independent and objective internal audit service is one of the key elements of good governance, as recognised throughout the UK public sector.

1.2 The SIAS Board has approved the SIAS Internal Audit Strategy in December 2021 and this strategy outlines how SIAS will achieve the mission of Internal Audit and ensure ongoing compliance with the PSIAS. The following report follows the key principles within the Strategy related to Audit Planning and Resourcing, with the Strategy document itself being available to Members upon request.

1.3 The PSIAS set out how we must approach audit planning. The specific standards that we must adhere to are as follows:

| Standard | Description   |
|----------|---|
| 2010     | A risk-based plan, setting out audit priorities consistent with the goals of the organisation.            |
| 2010     | Linked to annual opinion need and internal audit Charter  |
| 2010.A1  | Based on documented risk assessment, updated at least yearly and consulting Senior Management and Members |
| 2010.A2  | Reflect expectations of Senior Management, Members and other stakeholders                                 |
| 2020     | Communicated to Senior Management for review and to Members for approval                                  |
| 2030     | Ensure internal audit’s resources are fit and effectively used  |
| 2030     | Must explain how resource adequacy assessed, and set out results of any limits                            |

1.4 The Council’s Internal Audit Plan sets out the programme of internal audit work for the year ahead, and forms part of the Council’s wider assurance framework. It supports the requirement to produce an audit opinion on the overall internal control environment of the Council, as well as a judgement on the robustness of risk management and governance arrangements, contained in the Chief Audit Executive’s Annual Opinion Report.

1.5 The Shared Internal Audit Service’s (SIAS) Audit Charter, which is presented to the Committee annually, shows how the Council and SIAS work together to provide a modern and effective internal audit service. This approach complies with the requirements of the United Kingdom Public Sector Internal Audit Standards (PSIAS) which came into effect on 1 April 2013 and revised on 1 April 2017. An updated version of the SIAS Audit Charter will be brought to the June 2023 Audit Committee meeting for Member approval.

1.6 Section 2 of this report details how SIAS complies with these requirements.

## 2. Audit Planning Process

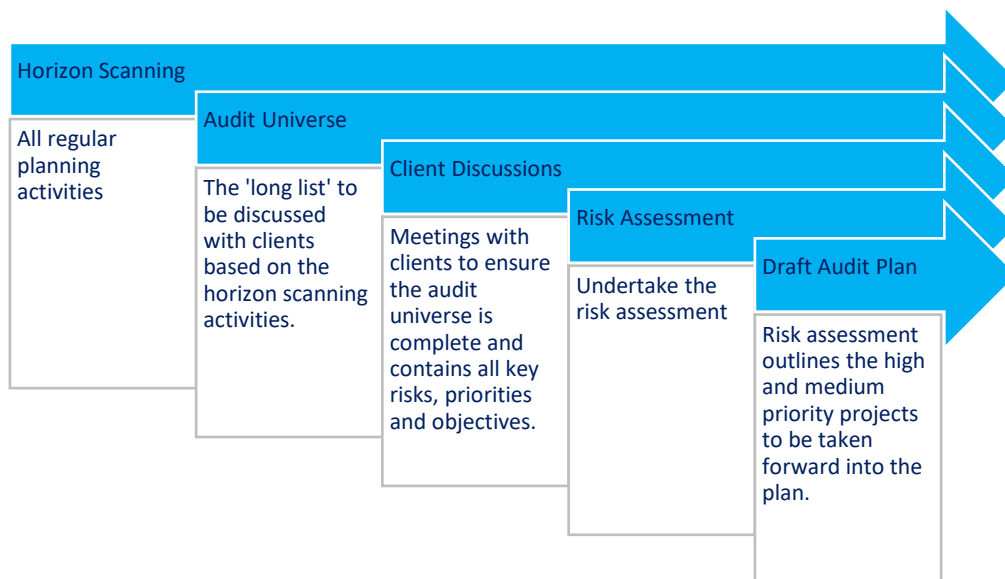
### Planning Principles

2.1 SIAS audit planning is underpinned by the following principles:

- a) Focus of assurance effort on the Council's key issues, obligations, outcomes and objectives, critical business processes and projects and principal risks. This approach ensures coverage of both strategic and key operational issues.
- b) Maintenance of an up-to-date awareness of the impact of the external and internal environment on the Council's control arrangements.
- c) Use of a risk assessment methodology to determine priorities for audit coverage based, as far as possible, on management's view of risk.
- d) Dialogue and consultation with key stakeholders to ensure an appropriate balance of assurance needs. This approach includes recognition that in a resource-constrained environment, all needs cannot be met.
- e) Identification of responsibilities where services are delivered in partnership.
- f) In-built flexibility to ensure that new risks and issues are accommodated as they emerge.
- g) Capacity to deliver key commitments including governance work.
- h) Capacity to respond to management requests for assistance with special investigations, consultancy and other forms of advice.

## Approach to Planning

- 2.2 SIAS has developed an approach to annual planning that ensures ongoing compliance with the requirements of the PSIAS, SIAS applies the following methodology at its partners:



### Horizon Scanning and Audit Universe

- 2.3 SIAS conducts horizon scanning to ensure that it is aware of the key issues and risks locally and nationally as well as the corporate and service objectives of the Council. To do this, SIAS undertakes the following activities:



- 2.4 Following the horizon scanning work, SIAS creates an Audit Universe based on all auditable areas and entities. The Audit Universe forms the basis of discussions with Senior Managers.

## Client Discussions

- 2.5 SIAS undertook detailed discussions with senior managers and other key officers within the Council during January and February 2023 to confirm auditable areas and elicit high level detail of the scope of audits. This process incorporates the following steps to assist in the prioritisation of proposed internal audit projects:

### *Risk Assessment*

Senior Managers and SIAS agree the level of risk associated with an identified auditable area and prioritise this accordingly.

### *Other sources of Assurance*

Senior Managers are asked whether assurance in the auditable area is obtained from other assurance providers e.g. external audit or the Health and Safety Executive. This approach ensures that provision of assurance is not duplicated.

### *Significance*

Senior Managers assess how significant the auditable area is in terms of the achievement of corporate or service objectives and priorities.

### *Timings*

Senior Managers identify when an audit should be undertaken to add most value.

## Risk Assessment

- 2.6 The overarching risk that SIAS bases planning against is the risk that audit work completed does not provide sufficient coverage and significance for SIAS to provide a robust annual assurance opinion. Therefore, SIAS risk assesses each auditable area to ensure that their resources are directed appropriately.
- 2.7 The risk assessment behind the development of the 2023/24 Internal Audit Plan was strongly correlated to the Council's Delivery Plan and associated Council monitoring through risk assessments, KPI's and project progress. The 6 audits identified as high priority are those linked directly to the Delivery Plan.
- 2.8 SIAS also include considerations of financial materiality, corporate significance, vulnerability and change and management concerns, as part of the risk assessment, including alternative sources of assurance through the Three Lines (of Defence) model.

## Draft Audit Plan

- 2.9 The results of the risk assessment and discussions with Senior Managers provides a draft Internal Audit Plan. SIAS has presented this draft plan to the Corporate Governance Group on 14 March 2023 to seek their views on the assessments completed and to provide any further updates or comments. The

outcome is now presented to Members as part of this report for their approval of the Draft Internal Audit Plan 2023/24.

### **The Planning Context**

2.10 The context within which local authorities provide their services remains challenging:

- The longer-term impacts of the Covid-19 pandemic continue to emerge and there are ongoing challenges and risks relating to economic growth, public health and equality for local authorities.
- The result of the changes to trading with EU based companies will have an impact on Council services with additional risks needing to be considered that include compliance with customs rules, continuity of supply / services and workforce pressures related to the right to work in the UK.
- Latest forecasts show a cloudy outlook for the UK economy, reflecting increasing national and international uncertainties. Local authorities will need to be attuned to the impact, including rising interest rates and inflation, increased salary levels, rising material and construction costs, the potential reduction in business rates and recruitment and retention challenges, on their local economies and services and any direct investments of their own.
- Demand continues to rise, driven by complex needs, an ageing population and challenges in the healthcare system. With reduced financial support, local authorities will have to continue to become more innovative and commercial.
- Cyber security (ransomware and malware) remains a consistent threat to organisations and there are a growing number of local authorities that have been subjected to successful attacks recently. Continued vigilance and awareness remain key to protecting the information assets of local authorities.
- Digital transformation continues to offer opportunities along with significant risks. The innovative use of technology is helping to reduce costs, as well as be more efficient and transparent. However, factors such as security, privacy, ethical and regulatory compliance are a recognised concern.
- Major national programmes in areas like changes to the retention of business rates, public health and housing mean the overall financial environment remains relatively unstable.
- There have been high profile governance issues relating to conflicts of interest, probity, and procurement, at both national and local levels creating a culture of mistrust in all tiers of government.

- Local authorities are facing significant challenges in relation to talent management, both in terms of recruitment and retaining staff meaning ability to remain resilient and deliver high quality services may become a concern in short term.
- As Council's continue to promote hybrid working arrangements as an option for some staff, there is need to review how these may impact on governance and internal control arrangements, ensuring that these adapt accordingly.
- The increasing cost of living pressures on staff and communities increase the importance of maintaining strong internal control environments for key financial systems to reduce the risk of internal or external fraud.
- Many local authorities have declared a Climate & Ecological Emergency in the past couple of years and made commitments to become Net Zero. Whilst the pandemic has distracted some from this priority, it cannot be ignored and is now a greater challenge to maintain focus and deliver the necessary carbon reductions.

2.11 The resultant efficiency and transformation programme that councils are in the process of implementing and developing continues to profoundly alter each organisation's nature. Such developments are accompanied by potentially significant governance, risk management and internal control change.

2.12 The challenge of giving value in this context, means that Internal Audit needs to:

- Meet its core responsibilities, which are to provide appropriate assurance to Members and senior management on the effectiveness of governance, risk management and control arrangements in delivering the achievement of Council objectives.
- Identify and focus its effort on areas of significance and risk, assisting the organisation in managing change effectively, and ensuring that core controls remain effective.
- Give assurance which covers the control environment in relation to new developments, using leading edge audit approaches such as use of technology to achieve 'whole population testing' and new insights over sampling or 'continuous assurance' where appropriate.
- Retain flexibility in the audit plan and ensure the plan remains current and relevant as the financial year progresses.



## Internal Audit Plan 2023/24

- 2.13 The draft plan for 2023/24 is included at Appendix A and contains a high-level proposed outline scope for each audit. Appendix B details the agreed start months. The number of days purchased in 2023/24 is confirmed as 285 days.
- 2.14 The table shows the estimated allocation of the total annual number of purchased audit days for the year.

|                                | 2022/23<br>Days | %           |
|--------------------------------|-----------------|-------------|
| High Priority Audits**         | 74              | 26          |
| Medium Priority Audits**       | 120             | 42          |
| IT Audits                      | 34              | 12          |
| Grants Certification           | 4               | 1.5         |
| Strategic Support*             | 38              | 13          |
| Contingency                    | 5               | 2           |
| Completion of 2022/23 Projects | 10              | 3.5         |
| <b>Total allocated days</b>    | <b>285</b>      | <b>100%</b> |

\* This covers supporting the Audit Committee, monitoring delivery of the audit plan, client liaison and planning for 2024/25

\*\* See paragraph 2.7 for the explanation of these audits.

- 2.15 Any significant audit plan changes agreed between Management and SIAS will be brought before this committee for noting through the usual plan update reporting cycle. The postponement or cancellation of any high priority audits will require approval from the Chair of the Audit Committee. It should be noted that the Internal Audit Plan is intended to be flexible and responsive to changing risks and matters arising during the course of the year. The plan will be reviewed six months into the financial year to ensure it continues to focus on key areas.
- 2.16 Members will note the inclusion of a provision for the completion of projects that relate to 2022/23. The structure of Internal Audit's programme of work is such that full completion of every aspect of the work in an annual plan is not always possible; especially given the high dependence on client officers during a period where there are competing demands on their time, e.g. year-end closure procedures.
- 2.17 The nature of assurance work is such that enough activity must have been completed in the financial year, for the Chief Audit Executive to give an overall opinion on the Authority's internal control environment. In general, the tasks associated with the total completion of the plan, which includes the finalisation of all reports and negotiation of the appropriate level of agreed mitigations, is not something that adversely affects delivery of the overall opinion. The impact of any outstanding work is monitored closely during the final quarter by SIAS in conjunction with the Section 151 Officer.

## Resources

- 2.18 The Standard 2030 requires SIAS to consider our resources, how these will be effectively used and any limitations of the adequacy of resources.
- 2.19 Achievement of our role and objectives is predicated on the matching of audit needs to available resources through our work allocation processes. This is accomplished through the delivery of internal audit activities by a range of suitably qualified and experienced team members working flexibly in a matrix structure to maximise the value to all our partners and clients. SIAS resources are calculated based on the chargeability of each member of the team and the structure was designed to ensure sufficient chargeability to deliver all plans.
- 2.20 SIAS will utilise our internal audit delivery partner to provide service resilience and access to specialist skills not currently available within the service, or which are not economically viable to recruit and retain on a permanent basis.
- 2.21 SIAS staff are provided training and development across the year to support service delivery at our partners. In addition, SIAS provides funding for professional qualifications and currently has four team members studying towards their professional qualifications.
- 2.22 The service will be adequately resourced to deliver the number of planned internal audit days commissioned by Welwyn Hatfield Borough Council. There are currently no limitations on the adequacy of resources in place to deliver the Welwyn Hatfield Borough Council Internal Audit Plan 2023/24.
- 2.23 During 2023/24, SIAS is undertaking a number of service development activities designed to drive efficiency in our methodology. More details on this are provided to SIAS Board Members through the SIAS Service Plan updates and through the Annual Report provided to this Committee in September 2023.

### 3. Performance Management

#### Update Reporting

- 3.1 SIAS is required to report its work to a Member Body so that the Council has an opportunity to review and monitor an essential component of corporate governance and gain assurance that its internal audit provision is fulfilling its statutory obligations. Progress against the agreed plan for 2023/24 and any proposed changes will be reported to this Committee four times in the 2023/24 civic year.
- 3.2 SIAS will report on the implementation of agreed high priority recommendations as part of the update reporting process.

#### Performance Indicators

- 3.3 Annual performance indicators were approved at the SIAS Board and are reviewed annually by the Board. Details of the targets set for 2023/24 are shown in the table below. Actual performance against target will be included in the update reports to this Committee.

| Performance Indicator  | Performance Target | Reporting Frequency |
|--|--------------------|---------------------|
| <b>1. Public Sector Internal Audit Standards</b> – the service conforms with the standards   | Yes                | Annually            |
| <b>2. Internal Audit Annual Plan Report</b> – approved by the March Audit Committee or the first meeting of the financial year should a March committee not meet | Yes                | Annually            |
| <b>3. Annual Internal Audit Plan Delivery</b> – the percentage of the Annual Internal Audit Plan delivered   | 95%                | Quarterly           |
| <b>4. Project Delivery</b> – the number of projects delivered to draft report stage against projects in the approved Annual Internal Audit Plan                  | 95%                | Quarterly           |
| <b>5. Client Satisfaction*</b> – percentage of client satisfaction questionnaires returned at ‘satisfactory overall’ level (minimum of 39/65 overall)            | TBC*               | TBC*                |
| <b>6. Chief Audit Executive’s Annual Assurance Opinion and Report</b> – presented at the first Audit Committee meeting of the financial year                     | Yes                | Annually            |

\*The approach for obtaining client feedback is currently being reviewed, therefore this indicator will be added, if it remains relevant, upon completion of this exercise. In the meantime SIAS continues to send customer satisfaction questionnaires to lead officers at the conclusion of each audit, with any issues identified discussed with the client to support continuous learning and development of the service.

## APPENDIX A – PROPOSED WELWYN HATFIELD BOROUGH COUNCIL AUDIT PLAN 2023/24

### High Priority Audits (74 days)

| <b>Audit Title</b>                                  | <b>Purpose of the Audit</b>   | <b>Quarter</b> | <b>Audit Sponsor</b>                                     |
|---|---|----------------|--|
| Oak Hill Lawn Cemetery and Crematorium              | To provide assurance over the mobilisation of the new cemetery and crematorium to include areas such as licences to operate, commissioning, SLA's, staff, branding and website.   | 1              | Assistant Director (Customer Service & Transformation)   |
| Revenues and Benefits - New Contract                | To provide assurance that the new contract is embedded and meeting the Council's objectives, and that appropriate governance and performance reporting arrangements are in place. | 2              | Assistant Director (Finance)                             |
| Building Maintenance Compliance                     | To provide assurance that the new fire safety and building safety legislation has been implemented with appropriate plans and actions in place.                                   | 2              | Service Director (Property Maintenance & Climate Change) |
| Corporate Health and Safety - Policy and Procedures | To provide high level assurance over the Council's systems and processes in relation to corporate health and safety.  | 3              | Service Director (Property Maintenance & Climate Change) |
| IT - New Contracts                                  | To provide assurance that the new contract is embedded and meeting the Council's objectives, and that appropriate governance and performance reporting arrangements are in place. | 3              | Assistant Director (ICT and Digital Services)            |
| Private / Social Housing - Damp and Mould           | To provide an advisory audit of the Council's strategy and management of damp and mould within the Council's housing stock.   | 3              | Service Director (Property Maintenance & Climate Change) |
| Risk Management Framework Policy / Reporting        | To provide assurance that the revised risk management policy, strategy and framework are supporting the Council to manage risks in relation to performance objectives.            | 4              | Executive Director (Finance and Transformation)          |

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### IT Audits (34 days)

| <u>Audit Title</u>                           | <u>Purpose of the Audit</u>   | <u>Quarter</u> | <u>Audit Sponsor</u>                          |
|--|---|----------------|---|
| IT Disaster Recovery and Business Continuity | To provide assurance around key areas such as governance and ownership, identification, mapping and prioritisation of key assets, applications and capabilities, communications plans, distributed backups, cloud services, testing and training, risk management, people and partner management, core dependencies and segmented architecture. This is important given the ever-changing technology risks organisations face.            | 2              | Assistant Director (ICT and Digital Services) |
| Handheld Devices Security                    | An audit covering risks linked to the framework for mobile phone and other handheld devices security and safety. To include contract review and issuing of phones.  | 3              | Assistant Director (ICT and Digital Services) |
| Software Licensing                           | To conduct a high-level software license management review to provide assurance that the Council has valid licences and operates within the terms of the agreement, therefore preventing non-compliance and avoiding unexpected fines. In terms of business management, the audit will also seek to determine how software is being used through the Council and whether licenses can be removed or re-allocated, therefore saving money. | 4              | Assistant Director (ICT and Digital Services) |

### Medium Priority Audits (120 days)

| <u>Audit</u>                                    | <u>Purpose of the Audit</u>   | <u>Quarter</u> | <u>Audit Sponsor</u>                        |
|---|---|----------------|---|
| White Paper: Preparedness and Tenant Engagement | To provide assurance that the council has prepared for and identified appropriate actions, guidance and procedures to meet the requirements of the white paper. This will include | 1              | Service Director (Resident & Neighbourhood) |

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|  |   |   |  |
|--|---|---|--|
|  | how to engage with, receive feedback and act on tenant views, in line with the housing white paper.   |   |  |
| Food Hygiene Inspection Programme              | To provide assurance over the Council's governance and processes in place for recording and reporting on food hygiene to assure that it is compliant with requirements and fulfils its responsibilities.      | 1 | Service Director (Resident & Neighbourhood)              |
| Planning Appeals                               | To provide assurance over the reporting of statistics to government and the call-in procedure, considering advice from the planning advisory service.   | 1 | Assistant Director (Head of Planning)                    |
| Climate Emergency                              | To provide assurance that actions taken have been monitored and measured to assess their impact and outcome. This is limited to actions that the Council has control over (e.g., direct delivery).            | 2 | Service Director (Property Maintenance & Climate Change) |
| Housing Development - Affordable Accommodation | To provide assurance over two recently completed sites, including process controls, contract management and the letting process.  | 2 | Assistant Director (Regeneration & Economic Development) |
| White Paper: Housing Complaints Handling       | To provide assurance over the Councils processes for complaints handling, and that requirements of the housing white paper have been considered in the corporate complaints policy, procedures and reporting. | 2 | Service Director (Resident & Neighbourhood)              |
| Budgetary Control                              | To provide assurance that there is consistency in approach in terms of budget monitoring and reporting. To confirm that regular meetings are held and cover the set agenda items.                             | 3 | Assistant Director (Finance)                             |
| Community Lottery                              | To provide assurance that the governance arrangements are appropriate, including the use of evaluation criteria, licensing of the scheme and that suitable policies are in place.                             | 3 | Assistant Director (Leisure, Community & Cultural)       |
| Payroll  | To provide assurance over the payroll process, including monthly checks, starters, leavers, increments and reconciliations.   | 3 | Assistant Director (Finance)                             |

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|                     |  |   |   |
|---------------------|--|---|---|
| Emergency Planning  | To provide assurance following the implementation of the Council’s review, including training provision.                               | 3 | Service Director (Resident & Neighbourhood)     |
| Anti-Fraud Contract | To provide assurance that the new contract is embedded and supports the Councils Anti-Fraud and Corruption Policy.                     | 4 | Executive Director (Finance and Transformation) |
| Creditors           | To provide assurance over the creditors process, including payment authorisations, purchase order processes and segregation of duties. | 4 | Assistant Director (Finance)                    |
| Debtors             | To provide assurance over the debtors process, including customer set up, sundry invoicing, subscription invoices and reconciliations. | 4 | Assistant Director (Finance)                    |

### Grant Claims / Charity Certification (4 days)

| <u>Grant / Charity Title</u> | <u>Purpose</u>                                       |
|------------------------------|--|
| DFG Certification            | To certify the use of the Disabled Facilities Grant. |
| Miscellaneous Grants         | To certify any grant claims required during the year |

### Contingency (5 days)

Available time for ad hoc as required.

### Strategic Support (38 days)

| <u>Title</u>                                | <u>Purpose</u>   |
|---|--|
| Chief Audit Executive Annual Opinion Report | To prepare the Chief Audit Executive Opinion 2022/23.  |
| Audit Committee                             | To provide services linked with the preparation, agreement and presentation of reports to the Audit Committee. |
| Performance Monitoring                      | Audit plan monitoring against agreed KPIs.   |

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|                           |  |
|---------------------------|--|
| Client Liaison            | Meetings with the S151 Officer, preparation and attendance at the Governance Group and other groups or meetings as required. |
| Audit Planning 2024/25    | Provision of services to prepare, agree and report the 2024/25 Annual Audit Plan.  |
| Recommendations Follow Up | To follow up previous recommendations on a quarterly basis.  |
| SIAS Development          | Included to reflect the Council's contribution to developing the partnership.  |

### **2022/23 Carry Forward (10 days)**

Available time for completion of 2022/23 projects.

### **Reserve List**

| <b><u>Title</u></b>                 | <b><u>Purpose</u></b>   |
|-------------------------------------|---|
| Trees                               | To provide assurance that tree management strategy and policies are complied with, including robust inspection programmes and remedial works undertaken, responsibilities and insurance claims.                   |
| Business Centres                    | To provide assurance that processes are being undertaken appropriately, in line with policy and procedures.   |
| Ways of Working                     | To provide assurance that new ways of working have been implemented consistently and any lessons learned from the pilot have been applied to the wider rollout.   |
| Housing Rents                       | To provide assurance over the setting, collection and recovery of arrears of housing rents.   |
| Traffic Regulation Order            | To provide assurance that the consultation process for placing traffic controls on a road are robust and undertaken fairly and consistently.  |
| Customer Services                   | To provide assurance that the new contract is embedded and meeting the Council's objectives.  |
| Transformation Board                | To provide assurance over the governance arrangements to oversee the transformation strategy.   |
| Houses in Multiple Occupation (HMO) | To provide assurance that the Council is fulfilling its duties in terms of its HMO policy, including the conduct of periodic inspections of HMOs to ensure that the premises are properly managed and maintained. |



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|                              |  |
|------------------------------|--|
| Freedom of Information       | To provide assurance based on shared learning outcomes from limited assurance and Information Commissioner reports at other local authorities to determine whether the Council adequately manages the identified risks and issues. |
| Leisure Contract Management  | To provide assurance over the Council’s leisure management contract.   |
| Corporate Communications     | To provide assurance over the corporate sign off process, including member / officer involvement in corporate communications.  |
| Project Management Framework | To provide assurance over the revised corporate project management frameworks and guidance to support officers managing projects. To include access to templates, guidance and training as well as project reporting consistency.  |

## APPENDIX B – AUDIT START DATES AGREED WITH MANAGEMENT

|     | Quarter 1                                       | Quarter 2                                      | Quarter 3                                 | Quarter 4   |
|-----|---|--|---|---|
| H   | Oak Hill Lawn Cemetery and Crematorium          | Revenues and Benefits - New Contract           | Private / Social Housing - Damp and Mould | Risk Management Framework Policy and Reporting      |
|     |   | Building Maintenance Compliance                | IT - New Contracts                        | Corporate Health and Safety - Policy and Procedures |
| M   | White Paper: Preparedness and Tenant Engagement | Climate Emergency                              | Budgetary Control                         | Anti-Fraud Contract                                 |
|     | Food Hygiene Inspection Programme               | Housing Development - Affordable Accommodation | Community Lottery                         | Creditors   |
|     | Planning Appeals                                | White Paper: Housing Complaints Handling       | Payroll                                   | Debtors   |
|     |   |  | Emergency Planning                        |   |
| IT  |   | IT Disaster Recovery and Business Continuity   | Handheld Devices Security                 | Software Licensing                                  |
| G/C |   | DFG Certification                              |   |   |
| O   | 2022/23 Carry Forward                           |  |   |   |

Key:

H – High Priority

M – Medium Priority

IT – IT Audits

G/C – Grant or charity certification to be completed as part of the audit plan

O - Other