

## DRAFT AUDIT PLAN 2023-24

<u>Planned Days</u> <u>2022-23</u>	<u>Audit Assignment</u>	<u>Planned Days</u> <u>2023-24</u>	<u>Quarter</u>	<u>Comment</u>
	<b>CORE AUDIT (COMPULSORY)</b>			
10	Accounting System	10	Q4	
8	Treasury Management	8	Q3	
16	Benefits	16	Q1 & Q3	System review Q1 then remainder in Q3.
10	Income Collection	10	Q3	
20	Council Tax & NNDR	20	Q1 & Q3	System review Q1 then remainder in Q3
10	Creditors	10	Q3	
10	Debtors	10	Q3	
15	Payroll	15	Q4	Also review compliance with contract
12	Follow ups	14	Q2 & Q4	2 audits
<b>111</b>	<b>Subtotal</b>	<b>113</b>		
	<b>CORPORATE/CROSS SERVICE AUDITS</b>			
15	Procurement & Contracts 1. Procurement > £100k (Capital Programme) (10 days) 2. Valley Housing (10 days) 3. Chantry Centre (10 days) 4. Kier contract (5 days)	35	Q1-Q4	1. To pick up some building maintenance procurement and capital programme procurement as part of sample testing.
7	Corporate Governance	8	Q1-Q4	Production of Annual Governance Statement and development of best practice.
0	Risk Management	10		
6	Covid Support Grants (post assurance)	0		
0	Grants	10	Q4	To cover Shared and Rural Prosperity Grant Funds and larger revenue grants
5	Climate Emergency	0		
3	Floats & End of Year	5	Q1	End of year reconciliation processes
10	Recruitment and Retention of Staff (inc Temporary staffing)	0		
10	Insurance	0		
5	Key partnerships	0		Rolling programme. Propose to follow up on the 2022/23 review of the IT Shared Service (to cover within Follow Ups allocation)
20	ICT audits: 2 x 10 days audits jointly agreed 1. Virtualisation (VMWare) (10 days) 2. Mobile Devices (10 days)	20	Q2/3  Q1	Working in liaison with WCC ICT Auditors (Southern Internal Audit Partnership (SIAP))
<b>81</b>	<b>Subtotal</b>	<b>88</b>		

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	<b>ONGOING ACTIVITIES</b>			
10	Advice & Assurance	15	Q1-Q4	Include procurement advice
5	Anti-Fraud & Corruption Policy and Whistleblowing (training, communications & policy updates )	10	Q1-Q4	Development of fraud awareness promotion (intranet and internet)
40	Audit Planning & Reporting	40	Q1-Q4	
7	NFI	7	Q1-Q4	
1	External Audit Liaison	1	Q1-Q4	
45	<p>Role in Major Projects</p> <ol style="list-style-type: none"> <li>1. Business Continuity/Disaster Recovery</li> <li>2. Andover &amp; Romsey Town Centre Redevelopment</li> <li>3. Office 365</li> <li>4. Finance Management System</li> <li>5. Agile working</li> <li>6. Environment Act</li> <li>7. Land Charges</li> </ol>	40	Q1-Q4	<p>Projects and time allocation will be assessed throughout the year in consultation with S&amp;I and will include but are not limited to those listed.</p> <ol style="list-style-type: none"> <li>1. to review transition from project approach to working group</li> </ol>
<b>108</b>	<b>Subtotal</b>	<b>113</b>		
	<b>SERVICE AUDITS</b>			
0	Building Maintenance	0		Reserve Audit to be undertaken in Q4 if capacity to do so.
0	Food Safety	0		Reserve Audit to be undertaken in Q4 if capacity to do so.
0	Fuel Usage	8		
0	CIL/S106	10		
0	Events & Public Halls bookings	8		inc Health and Safety assurance checks and booking process
10	Vehicle Workshop & Transportation	0		
10	Housing Register and Lettings	0		
7	Member Allowances (probity)	0		
Reserve audit	Portway Business Park	10		Income
7	Car Parking	0		
10	The Lights	0		
<b>44</b>	<b>Subtotal</b>	<b>36</b>		
	<b>CONTINGENCIES</b>			
15	S151 Requests	15	Q1-Q4	Potential areas to cover include VAT and Cost of Living Support Grants
15	Special Investigations	15	Q1-Q4	
15	Work carried forward of work in progress from previous year.	20	Q1	
<b>45</b>	<b>Subtotal</b>	<b>50</b>		
<b>389</b>	<b>Total Audit Days planned</b>	<b>400</b>		