

## ANNEX 2 - DRAFT AUDIT PLAN 2024-25

<u>Planned Days</u> <u>2023-24</u>	<u>Audit Assignment</u>	<u>Planned Days</u> <u>2024-25</u>	<u>Quarter</u>	<u>Comment</u>				
	<b>CORE AUDIT (COMPULSORY)</b>							
10	Accounting System	10	Q4					
8	Treasury Management	8	Q3					
36	Benefits	36	Q3					
	Council Tax & NDR		Q3					
	Revenues Systems		Q1					
10	Income Collection	10	Q3					
10	Creditors	10	Q2/Q3					
10	Debtors	10	Q2/Q3					
15	Payroll	15	Q4	Also review compliance with contract				
14	Follow ups	14	Q1 & Q3	2 audits				
<b>113</b>	<b>Subtotal</b>	<b>113</b>						
	<b>CORPORATE/CROSS SERVICE AUDITS</b>							
35	Procurement & Contracts 1. Procurement > £100k (10 days) 2. Chantry Centre (10 days) deferred from 2023-24 3. New Neighbourhoods (Action plan follow up) (5 days) 4. Managed Sports facilities - ACS Pre-tender scoping (5 days)	30	Q1-Q4	Including contract management and compliance processes				
	8				Corporate Governance	8	Q4	Review of Annual Governance Statement.
	10				Risk Management	10	Q1	Deferred from 23-24
	10				Grants	10	Q1	Focus on performance parameters for large grants to voluntary bodies
0	VAT	8	Q1	Quality of advice and proper treatment				
5	Floats & End of Year	3	Q1	End of year reconciliation processes				
20	ICT audits: Audits jointly agreed 1. Cyber Security (Roadmap/Response Planning)(10 days) 2. Patch Management (10 days) 3. Microsoft Enterprise - Licence Management (10 days)	30	Q2/3	Working in liaison with WCC ICT Auditors (Southern Internal Audit Partnership (SIAP))				
			Q1					
<b>88</b>	<b>Subtotal</b>	<b>99</b>						

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	<b>ONGOING ACTIVITIES</b>			
15	Advice & Assurance	10	Q1-Q4	Include procurement advice
10	Anti-Fraud & Corruption Policy and Whistleblowing (training, communications & policy updates )	5	Q1-Q4	Development of fraud awareness promotion (intranet and internet)
40	Audit Planning & Reporting	40	Q1-Q4	Audit Committee reporting, Audit assignment planning and management, development of IA processes etc.
7	NFI	7	Q1-Q4	
1	External Audit Liaison	1	Q1-Q4	
40	Role in Major Projects  1. Business Continuity/Disaster Recovery 2. Andover & Romsey Town Centre Redevelopment 3. Office 365 4. efin 5. Environment Act 6. Land Charges 7. Asset Management system 8. Kier contract	45	Q1-Q4	Projects and time allocation will be assessed throughout the year in consultation with Strategy & Innovation and will include but are not limited to those listed.  New theatre and Business Planning (The Lights) in meantime
<b>113</b>	<b>Subtotal</b>	<b>108</b>		
	<b>SERVICE AUDITS</b>			
8	Fuel Usage	0		
10	CIL/S106	0		
8	Events & Public Halls bookings	0		
10	Portway Business Park	10	Q4	Deferred from 23-24
0	Food Safety	10	Q4	
	TV Lettings - Rent deposits	10	Q2	
	Compliance - Health & Safety (PAM)	10	Q2	
<b>36</b>	<b>Subtotal</b>	<b>40</b>		

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	<b>CONTINGENCIES</b>			
15	S151 Requests	15	Q1-Q4	
15	Special Investigations	15	Q1-Q4	
20	Work carried forward of work in progress from previous year.	20	Q1	
<b>50</b>	<b>Subtotal</b>	<b>50</b>		
<b>400</b>	<b>Total Audit Days planned</b>	<b>410</b>		
	<b>Total Audit Resource Available</b>	<b>410</b>		