

APPENDIX 3: CDC Internal Audit Plan 2022/23

Audit	Scope	Audit Needs Assessment	Link to Corporate Plan / Leadership Risk Register
Revenues and Benefits	Revenues and Benefits are responsible for the processing of housing benefit, NNDR, council tax and council tax benefit. The organisational arrangements for delivery of this service were subject to change during 2021/22 when it was brought back in-house. The detailed scope of the audit is to be confirmed; however, it will include follow up of the audit undertaken during 2020/21 and implementation of the agreed action plan.	M	<i>Corporate Plan – Delivery Theme:</i> Customers - Deliver high quality, accessible and convenient services that are right first time. <i>Leadership Risk Register:</i> LO2 Statutory Functions.
Capital Programme	The audit will provide assurance over the governance and control processes in place for the management and delivery of the capital programme.	H	<i>Corporate Plan – Delivery Theme:</i> Continuous improvement - Make the best use of our resources and focus on improvement, innovation and staff development to maintain and enhance services. <i>Leadership Risk Register:</i> LO1: Financial Resilience
Contract Management	The audit will provide assurance over the robustness of contract management activity and processes across a sample of service areas.	M	<i>Corporate Plan – Delivery Theme:</i> Continuous improvement - Make the best use of our resources and focus on improvement, innovation and staff development to maintain and enhance services. <i>Leadership Risk Register:</i> LO10: Financial Sustainability of 3 rd Party Suppliers and Contracts.
Housing – Temporary Accommodation	The audit will review the governance and operational processes in relation to temporary accommodation arrangements, from receipt of applications through to the management of actual placements.	M	<i>Corporate Plan Priority:</i> Housing that meets your needs <i>Leadership Risk Register:</i> LO2 Statutory Functions.
Health and	The audit will provide assurance over the Health and Safety	H	<i>Corporate Plan – Delivery Theme:</i>

Safety	arrangements in place across the council. This will include the identification, management and escalation of health and safety risks.		Continuous improvement - Make the best use of our resources and focus on improvement, innovation and staff development to maintain and enhance services. <i>Leadership Risk Register: LO6 Health and Safety.</i>
IT Disaster Recovery	The audit will provide assurance that plans are in place to recover IT systems and services, within agreed timescales, following a major incident.	M	<i>Corporate Plan – Delivery Theme:</i> Continuous improvement - Make the best use of our resources and focus on improvement, innovation and staff development to maintain and enhance services. <i>Leadership Risk Register: LO4: Business Continuity.</i>
IT Cyber Security – Ransomware	Ransomware remains a significant cyber threat to organisations. The audit will review and assess the effectiveness of user awareness campaigns and IT technical controls used to protect against ransomware threats.	H	<i>Corporate Plan – Delivery Theme:</i> Continuous improvement - Make the best use of our resources and focus on improvement, innovation and staff development to maintain and enhance services. <i>Leadership Risk Register: LO7: Cyber Security.</i>
IT Infrastructure Management	The infrastructure is being moved from the joint data centre with South Northants Council into the Microsoft Azure cloud. The audit will review whether the network infrastructure is effectively managed and monitored, including the deployment and utilisation of the relevant tools. (this audit was deferred at the request of the service from qtr 4 of the 21/22 internal audit plan)	M	<i>Corporate Plan – Delivery Theme:</i> Continuous improvement - Make the best use of our resources and focus on improvement, innovation and staff development to maintain and enhance services.
Grant Certification	There are several requests made throughout the year for Chief Internal Auditor sign off, of grant certifications. For 22/23 these include: <ul style="list-style-type: none"> Disabled Facilities Grant 	Mandatory	<i>Chief Internal Auditor sign off – requirement of grant claim conditions.</i>

<p>Other (Chargeable days – non-audit assignment) There are days which are not attributed to specific planned audit activity and include:</p>	<ul style="list-style-type: none">• Chief Internal Auditor’s management days• Preparation of the audit plan and operational planning• Reports for the Accounts, Audit & Risk Committee• Attendance at Leadership Team meetings and regular meetings with Senior Management• Attendance at the Corporate Governance Assurance group including contribution to and overview of the Annual Governance Statement• External Audit liaison• Follow up on implementation of agreed management actions.• Annual self-assessment against internal audit standards – In accordance with the requirements of the Public Sector Internal Audit Standards• Advice and Liaison• Production of the Chief Internal Auditors’ Annual Report• Development of data matching / analytics• Contribution to change management programmes• Admin support for actual audit work
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