

APPENDIX 3: CDC Internal Audit Plan 2023/24

Audit	Scope	Audit Needs Assessment	Link to Corporate Plan / Leadership Risk Register
Strategic Contract Governance	The audit will provide assurance over the strategy, governance and internal control arrangements in place for the procurement and management of contracts. (This follows on from the work completed during 22/23 Q4 which reviewed the operational contract management arrangements across a sample of services).	H	<p><i>Corporate Plan – Delivery Theme: Continuous improvement - Make the best use of our resources and focus on improvement, innovation and staff development to maintain and enhance services.</i></p> <p><i>Leadership Risk Register: L01: Financial Resilience</i></p> <p><i>L02: L11 Financial Sustainability of 3rd party suppliers.</i></p>
Utilities Management	The audit will provide assurance over the operational processes and internal controls for the management of utilities expenditure and income.	M	<p><i>Corporate Plan – Delivery Theme: Continuous improvement - Make the best use of our resources and focus on improvement, innovation and staff development to maintain and enhance services.</i></p> <p><i>Climate Action – Continue to transform our own estate to deliver our carbon neutral commitments.</i></p> <p><i>Leadership Risk Register: L01: Financial Resilience</i></p>
Payroll	The audit will provide assurance over the key control processes to ensure that payments are accurate, timely and paid to legitimate	M	<p><i>Corporate Plan – Delivery Theme: Continuous</i></p>

	employees only. The scope and timing of the audit will be determined once operational arrangements for the provision of the payroll function are confirmed.		improvement - Make the best use of our resources and focus on improvement, innovation and staff development to maintain and enhance services.
Community Development Projects	The audit will provide assurance over the governance and the processes in place for the distribution of funding to support community development projects and partners.	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.
Climate	One of the Council’s key strategic priorities is to “support environmental sustainability”, which includes the commitment to become carbon neutral by 2030. The audit will provide assurance on the council’s response and actions in place to address climate change risks.	H	<i>Corporate Plan – Aims:</i> <i>Supporting Environmental Sustainability.</i> <i>Delivery Theme:</i> Climate Action: Support residents and local businesses to reduce their carbon emissions. Continue to transform our own estate to deliver our carbon neutral commitments. <i>Leadership Risk Register:</i>
Business Continuity	All critical services have been identified and there are documented and agreed plans to continue delivering these services while responding to a major incident. The audit will provide assurance over the processes in place for testing and maintenance of business continuity plans.	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: L04: Business Continuity</i>

			<i>L015: Covid 19 – Business Continuity</i>
IT - Revenues and Benefits IT Application Review	A new cloud-based Revenues and Benefits application has been implemented. The audit will review the management and IT security controls over the application.	M	<i>Corporate Plan – Delivery Theme: Continuous improvement - Make the best use of our resources and focus on improvement, innovation and staff development to maintain and enhance services.</i>
IT – IT Governance	New IT governance arrangements are being put in place following the decoupling of the service from Oxfordshire County Council. The audit will review the structure and governance arrangements for IT Services, ensuring they are fit for purpose and support organisational goals and objectives.	M	<i>Corporate Plan – Delivery Theme: Continuous improvement - Make the best use of our resources and focus on improvement, innovation and staff development to maintain and enhance services.</i>
Grant Certification	There are requests made throughout the year for Chief Internal Auditor sign off, of grant certifications. For 23/24 this includes: <ul style="list-style-type: none"> • Disabled Facilities Grant 	Mandatory	<i>Chief Internal Auditor sign off – requirement of grant claim conditions.</i>

Other (Chargeable days – non-audit assignment)

There are days which are not attributed to specific planned audit activity and include:

- 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 Oversight and Governance 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