

Appendix A –Reprioritisation and status of annual internal audit work programme for 2023/24
KEY for work status - Please refer to last page of document

Internal Audit Plan Area for 2023/24	Specific area	Status of work area at October 2023	Overall risk level and Plan Prioritisation	Scheduling
PRIORITY B WORK AREAS				
1.Audit Assignment	Communications	Completed	Medium risk Priority B	Scheduled Quarter 1. Final report issued June 2023.
2.Audit Assignment	Housing Condition Enforcement	Removed from plan.	Medium risk Priority B	Scheduled Quarter 2. A Terms of Reference has been produced and discussed. Removed from 2023/24 audit plan as no capacity to undertake.
3.Audit Assignment	Gifts and Hospitality	Completed	Medium risk Priority B	Scheduled Quarter 3 but brought forward and undertaken in Quarter 2. Draft report issued September 2023 and recommendations agreed for implementation.
4i.Audit Support - Planned Audit advisory	(a)Business Incubator	Completed	Medium risk Priority B	Discussions took place during Quarter 1 to coincide with the timescales requested by the Service lead.
4ii.Audit Support - Planned Audit Advisory and Continuous Auditing	(b)Equality, Diversity & Inclusion	Removed from plan.	Medium to high risk	Removed from 2023/24 audit plan as no capacity to undertake.

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	(c)Digital Transformation (d)Parking Service (e)Major Projects		All these work areas have been reassessed as a Priority B in reprioritising the workplan	
5.Unplanned risk advisory work, ad hoc and unforeseen work including confidential matters (added value work area)	Various	Completed and ongoing.	Could be low/medium or high risk dependant on advisory area Priority B	Throughout the year Various examples of advice provided This work area is subject to capacity

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PRIORITY A WORK AREAS				
6.Audit Assignment	Housing Benefit Overpayments	Completed	High risk area Core financial system Priority A	Scheduled quarter 1 Final report issued July 2023
7.Audit Assignment	Climate Change and Environmental Sustainability	Completed	High risk area Inclusion in Corporate Risk Register Priority A	Scheduled quarter 2 Final report issued August 2023
8.Audit Assignment	Treasury Management	Completed	High risk area Inclusion in Corporate Risk Register Annual to Biennial Audit cycle Priority A	Scheduled quarter 2 Final report issued September 2023

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9.Audit Assignment	Financial Challenges and the Council's financial sustainability	Scheduled *	Very high risk area Inclusion in Corporate Risk Register Priority A	Scheduled for Quarter 3 or 4.
10.Audit Assignment	Commercial Assets and Investments	Scheduled *	Very high risk area Inclusion in Corporate Risk Register Annual Audit cycle Priority A	Scheduled for Quarter 4 (No change to original scheduling)
11.Audit Assignment	Property Development (Housing Delivery Programme)	Scheduled *	Very high risk area Inclusion in Corporate Risk Register Annual Audit cycle Priority A	Scheduled for Quarter 4 (No change to original scheduling). Given the Council's decision to suspend direct delivery of Housing Development schemes from September, the objectives for this audit assignment will be reviewed and updated to take account of emerging risks and any new approaches pursued.

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12.Audit Assignment	IT Audit – Disaster Recovery	Commenced *	High risk area Priority A	Brought forward to Quarter 3 (from Quarter 4).
13.Audit Assignment	Housing Register & Allocation Process	Commenced *	High risk area Priority A	Scheduled for Quarter 3. Audit fieldwork deferred from Quarter 1 to Quarter 3 due to new system transition within Housing service in advance of reregistration process. Terms of Reference produced and discussed.
14.Audit Assignment	Creditors	Scheduled *	High risk area Core financial system Annual Audit Cycle Priority A	Scheduled for Quarter 3 to 4. (No change to original scheduling)
15.Audit Assignment	Payroll to incorporate data analytics	Scheduled *	High risk area Core Financial System Annual to Biennial Audit Cycle Priority A	Scheduled for Quarter 4. (No change to original scheduling)

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16.Audit Assignment	Main Accounting Systems and Budget Management	Scheduled *	High risk area Core Financial System Approx. 2 to 3 year Audit Cycle	Scheduled for Quarter 3 to 4. (No change to original scheduling)
17.Audit Assignments x 3	Completion, finalisation and oversight of prioritised assignments from 2022/23	Completed (as far as possible)		Internal Audit have completed fieldwork, testing, risk and control analysis, meetings, and held several discussions around findings, observations and improvement actions. Completed management responses to audit recommendations have been provided for two audit assignments, see below. Creditors – Final report issued September 2023 *Procurement – Report at finalisation stage for Group Head sign off. *Cross Cutting Planning and Property Development – management responses to audit recommendations required plus Group Head sign off
18.Audit Follow Up Drive	Follow up of status of recommendations for 2021/22 and	Completed and ongoing work area	Priority A	Work undertaken in Quarter 1 & 2 as scheduled. Position Statement issued.

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	2022/23 to assess implementation	across the year		<p>Status of recommendations and advisory points raised across recent audit assurance assignments (8 areas) is being reported to November Audit Committee referred to in the separate interim audit report.</p> <p>One further follow up exercise may be undertaken during quarter 4 of 2023/24.</p>
19.Statutory Reporting and Audit Committee	Several processes undertaken and reports produced during the year in accordance with the Audit Committee Work Programme	Completed and on track (Ongoing work area across the year)	Priority A PSIAS Requirement (Public Sector Internal Audit Standards)	<p>Audit Committee cycle July, November, January and March.</p> <p>Requirements for the July 2023 meeting delivered:</p> <ul style="list-style-type: none"> • Annual Audit Report, Key Themes document and Audit opinion for 2022/23 • Input to Annual Governance Statement • Revision to audit assurance opinions • Training session for the Audit Committee, liaison with external trainer and input to training material <p>Requirements for the November 2023 meeting delivered:</p> <ul style="list-style-type: none"> • Internal Audit Plan reprioritisation 2023/24 and status

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				<ul style="list-style-type: none"> Interim Audit Report of work activity and assurance provision April to September 2023
20. Continuous Improvement	External Quality Assessment	Commenced	Priority A PSIAS Requirement	Reciprocal arrangement to be undertaken with two other Surrey authorities during November/December to assess conformance with the Public Sector Internal Audit Standards (PSIAS) and any improvement actions will be subsequently reported to the Audit Committee. As part of this process, self-assessment documentation has been completed to ascertain compliance across a significant number of categories, and supporting evidence collated for validation/review.
21. Corporate Risk Management	Reporting on the Corporate Risk Register 3 times a year to Audit Committee and Corporate Policy and Resources Committee	Completed and ongoing work area across the year	Priority A	Analysis and reporting on corporate/strategic risk management is a key governance expectation for Councils and organisations.
22. Corporate Risk Management (Additional Work Area)	New Risk Management System	Commenced and Ongoing	Priority A but may need to be reprioritised to B	Developing a central system for corporate risk management information to support future input, analysis, collation and reporting. This is a work in progress with a lot of discussions, meetings and work having already taken place

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				between the Internal Audit Manager and the ICT team. A presentation was delivered to the Audit Committee in July on progress made. Further progress in implementing Phase 1 will be subject to capacity given the need to manage several other plan priorities.
23. Corporate Counter Fraud	Higher level oversight, coordination and monitoring	Completed and on track (Ongoing work area across the year)	Priority A	Oversight regarding implementation of counter fraud strategy and related measures. Monitoring of counter fraud contract, fraud returns and outcomes with the Service Provider continues.
24. Service management including planning and direction, monitoring delivery of all work areas on the programme and ongoing coordination of work activities, audit plan reprioritisation	Planning and Monitoring	Completed and ongoing.	Priority A	Throughout the year
25. Procurement exercise/ Contract Management / liaison with external service provider	Contract Management	Ongoing	Priority A	Throughout the year

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26. Other additional areas that support the delivery of a professional audit service	N/A	Completed and ongoing.	n/a – these activities form part of service expectations	Throughout the year
27. Corporate staff and management meetings; Working Groups	N/A	Completed and ongoing.	n/a – these activities form part of service expectations	Throughout the year. In view of capacity, this will be limited to attendance at three Working Groups - the Corporate Risk Management Group, the Procurement Group and the Corporate Debt Group.
28. Corporate tasks such as Service Planning/Health and Safety/GDPR/Budgets etc.	N/A	Completed and ongoing.	n/a – these activities form part of service expectations	Throughout the year
29. Team meetings/1-2-1's/ Performance Management	N/A	Completed and ongoing.	n/a – these activities form part of service expectations	Throughout the year
30. Training – CPD and corporate	N/A	Completed and ongoing.	n/a – these activities form part of service expectations	Throughout the year

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KEY FOR WORK STATUS

	Completed
	Removed from audit plan for 2023/24
	Commenced
	On schedule to commence quarter 3 or 4
*ASTERISK	Supported by external service provider