# Internal Audit Plan
# 2024/25

**Chief Internal Auditor: Rachel Ashley-Caunt** CPFA

# Internal Audit Plan 2024/25

## 1. Introduction

1.1 This report sets out the proposed work of Internal Audit at North Northamptonshire Council for 2024/25 for review and approval by the Audit and Governance Committee.

1.2 Internal Audit provides independent assurance designed to add value and support the Council in achieving its priorities and objectives. The provision of assurance services is the primary role for Internal Audit in the public sector. This role requires the Chief Internal Auditor to provide an annual Internal Audit opinion based on an objective assessment of the framework of governance, risk management and control.

1.3 Internal Audit also provide consultancy services which are advisory in nature and are generally performed at the specific request of the organisation, with the aim of improving governance, risk management and control and contributing to the overall opinion. Any proposed consultancy/advisory work is clearly specified as such on the Audit Plan.

1.4 In setting the annual Audit Plan, the Public Sector Internal Audit Standards require:

- The audit plan should be developed taking into account the organisation's risk management framework and based upon a risk assessment process undertaken with senior management and the Audit and Governance Committee;
- The audit plan should be reviewed and approved by an effective and engaged Audit and Governance Committee to confirm that the plan addresses their assurance requirements for the year ahead; and
- The Chief Internal Auditor should consider accepting proposed consulting engagements based on the engagement's potential to improve management of risks, add value and improve the organisation's operations.

## 2. The Audit Plan

2.1 The Audit Plan covers the two key component roles of Internal Audit:

- The provision of an independent and objective opinion to the Section 151 Officer and the Audit and Governance Committee on the degree to which risk management, control and governance support the achievement of Council objectives; and
- The provision of an independent and objective consultancy service specifically to help line management improve the organisation's risk management, control and governance arrangements.

2.2 Central to the organisation, is the core delivery of the Council's objectives and corporate plan. The risk-based audits are focused upon providing independent assurance over the controls in place to support delivery of those objectives.

2.3 In order to protect the Council in delivering these objectives, it is essential that the Council's key corporate controls and policies are operating effectively to prevent the risk of financial loss, failure to comply with legislation, lack of accountability and reputational damage. These controls and policies cover both financial and non-financial systems and processes. These policies and controls must be complied with by all service areas to secure the Council's ongoing stability and service delivery.

2.4 Further protecting and underpinning the Council's ongoing delivery of its objectives are robust counter fraud controls and good governance. Without these, the Council would be exposed to the risk of fraud and corruption (both internally and externally), uninformed or

non-transparent decision making, loss of accountability and direction, poor risk management and failure to embed and demonstrate ethical behaviours and values.

2.5 The Council's risk management process is applied to identify, record, monitor and manage its risks. The risk registers, both corporate and directorate level, have been considered in informed risk-based audit coverage for the year ahead.

2.6 As such, the Audit Plan is designed to deliver independent, objective assurance on each of these areas – which are vital to the successful delivery of the Council's objectives and services.

**Value for money**

2.7 In addition to assurance over governance, risk management and controls, the Audit Plan should also provide assurance over the Council's delivery of value for money. Assurance over value for money is embedded within each audit assignment.

2.8 Some of the corporate level audits will provide specific assurances in relation to the value for money requirements – the audit of procurement compliance, for example, will seek assurance over the effective procurement of supplies and services.

**Fraud risks**

2.9 In the scoping of every audit assignment, consideration is given to any fraud risks associated with the processes under review. These are specifically considered for any relevant audit coverage.

2.10 In addition, the Internal Audit team also support with pro-active counter fraud work and are available to provide ad-hoc advice and assistance should any concerns be raised.

**3. Planning process**

2.11 In order to ensure that the Audit Plan for 2024/25 addresses the Council's key risks and adds value, the Chief Internal Auditor has identified and prioritised the areas for coverage by:

- Reviewing the Council's Risk Registers and Corporate Plan;
- Considering the sources of assurance listed against each of the Council's risk entries, which may reduce the added value of an Internal Audit review and where work could be aligned with other assurance providers;
- Identifying areas of the Audit Universe (a list of potential areas for audit review across the Council) which have not been subject to Internal Audit review during the last three years;
- Considering latest performance reporting for areas of underperformance;
- Report on the proposed audit planning process at Audit and Governance Committee in November 2023 to consult members of the committee on the process and any areas where assurance was specifically sought. This was followed by a workshop with committee members in February 2024 to discuss the audit planning process in more depth and consult on areas highlighted during the process for inclusion in the plan; and
- Meeting with members of Corporate Leadership Network to discuss key risks and emerging risk areas for the year ahead and any areas where Internal Audit support would be beneficial either in an assurance or consultancy role.

2.12    The process has also incorporated consideration of potential audits which can be undertaken by drawing upon similar emerging themes from all councils with whom North Northamptonshire Council's Internal Audit team works.

2.13    Following this consultation and review, a draft Internal Audit Plan has been compiled and is provided in Table 1.

2.14    In order to ensure the Audit Plan addresses the Council's key risks and that the service is able to respond to any in year changes to the organisation's business, risks, operations, programs or systems, it is vital that the content of the Plan be subject to ongoing review throughout the financial year.  To enable the service to be responsive and ensure all audit resources are used effectively and add maximum value, it is recommended that arrangements be agreed to allow changes to the Plan to be made between Audit and Governance Committee meetings, involving consultation between the Chief Internal Auditor, the S151 Officer and Chair of the Audit and Governance Committee.

2.15    Also provided is a 'reserve list' showing the other potential areas for coverage which were considered in the drafting of the Plan but were assessed as lower priority.  Should the risk environment change, which impacts on the relevance of the planned audit work, these can be considered as potential areas for alternative audit work – depending on any wider risk implications.  The details of those areas are provided in Table 2, which explains the proposed plan for seeking assurances, should the audit coverage not be included in 2024/25.

**Resources**

2.16    Internal Audit is delivered by the in-house service, which was established in April 2022.  Since April 2022, the Internal Audit team has sought to recruit a strong, professional team of auditors and further appointments were made during 2023/24.  There remain some vacancies within the agreed structure and further recruitment exercises will take place in 2024/25.  In the meantime, the plan has been based on the current team plus recruiting to a vacant Principal Auditor position within the structure, with potential to engage temporary support as needed. This arrangement gives the service flexibility in resourcing and opportunity to invest in the existing team members with training and study support.

2.17    The audit assignments are delivered by a team of audit staff with a mix of highly regarded professional qualifications (including CIPFA, ACCA and IIA) and extensive experience in the public and private sector.  There are also areas of specialism that can be applied in the delivery of the audit plan – such as experience in contract audits, information systems and data protection.  The allocation of audits to audit staff takes such specialisms into consideration to maximise the benefits of the skills mix and support staff development.

2.18    Every year, all members of the team complete a declaration form to ensure and maintain independence and objectivity in conducting all assignments.  As such, the Chief Internal Auditor can confirm the service's independence.  The in-house team enables the Chief Internal Auditor to allocate audits to various officers over time, to avoid risks associated with over familiarity.

2.19    On an annual basis, the Chief Internal Auditor completes a self-assessment of the Internal Audit service against the Public Sector Internal Audit Standards.  In doing so, the Chief Internal Auditor must consider whether the resource base and mix is adequate and would highlight to the S151 officer and Audit and Governance Committee if there were any concerns that the resources in place could not provide the required coverage to inform the annual Assurance Opinion.

## Table 1:  Draft Internal Audit Plan 2024/25

| Assurance areas | Internal Audit assignments (including assurances sought) | Audit days | Risk ref *1 | Initial timing | Directorate lead |
|---|---|---|---|---|---|
| **Key corporate controls and policies** | **Procurement compliance** <br> To providing rolling assurances during the financial year on compliance with the Council's contract procedure rules in the procurement of goods and services. | 15 | SRR10 | Q2 | Finance & Performance |
| | **Information governance** <br> To provide assurance over compliance with the General Data Protection Regulation (GDPR) requirements and data protection legislation.  To focus upon the key areas of secure data handling/processing; responding to data breaches; and data retention/disposal. | 15 | SRR09 | Q2 | Chief Executive's Office |
| | **Absence management** <br> To provide assurance over the accuracy and completeness of reported absences and compliance with Council policy to support officers back to work and manage absence cases effectively. | 12 | SRR11 | Q1 | Chief Executive's Office |
| | **Budgetary control and forecasting** <br> Assurance on the robustness of the budgetary control process and ensuring informed forecasting during the financial year to inform decision making. | 14 | SRR08 | Q4 | Finance and Performance |
| **IT risks** | **Cyber security** <br> To provide rolling assurances throughout the financial year on key elements of cyber security – including preventative, detective and pro-active controls. | 30 | SRR03 | Six monthly | Chief Executive's Office |
| | **IT asset management** <br> To provide assurances over the management of the Council's hardware (asset registers, disposals, financial implications where processed via partners) and software (licensing). | 22 | SRR03 | Q2 | Chief Executive's Office |
| | **Digital services** <br> Following the disaggregation of this service, to support the development of the in-house service and the governance surrounding this - including projects and website infrastructure/intranet. | 20 | - | Q4 | Chief Executive's Office |
| **Governance** | **Ethical governance (advisory)** <br> To support the embedding of ethical governance policies.  This may include independent review of updated policies, staff and Member training/awareness promotion, support with self-assessments against latest guidance or publications (i.e., Penn report from 2023). | 15 | SRR02 | Rolling | Customer & Governance |
| | **Decision making and delegations** <br> To provide assurance over the consistent compliance with delegated decision-making powers and decision making in line with the Council's Scheme of Delegation/Constitution. | 15 | SRR02 | Q2 | Monitoring Officer |

| Assurance areas | Internal Audit assignments (including assurances sought) | Audit days | Risk ref *1 | Initial timing | Directorate lead |
|---|---|---|---|---|---|
| Modern public services | **Fee setting and uplifts in Adults Services**<br>To provide assurance over the robustness of processes and rationale for fees and uplifts applied to contracts in Adults services. | 14 | SRR07<br>SRR10 | Q1 | Adults |
| | **Reception areas**<br>To provide assurances over the management of customer service reception areas to ensure that customers' needs are met, to an expected service standard and in line with accessibility requirements (incl self service offerings), and staff are enabled and supported to work safely.  An internal review is currently underway and an independent review following this would provide assurance over the conclusions reached and inform ongoing work. | 12 | SRR16 | Q1 | Chief Executive's Office |
| | **Income management system / PCI DSS**<br>The new call solution system is now in place and there should be no incidents now where call handlers are handling payment card data.  As such, assurances to be sought over the embedding of this new system, officer understanding and interaction with the new system, and ensuring that PCI DSS requirements are now satisfied. | 16 | - | Q1 | Chief Executive's Office |
| | **Workspace transformation**<br>To provide assurances over the project management arrangements to ensure delivery on budget and timescales; and realisation of benefits [embedded assurance]. | 15 | SRR07 | Q1 onwards | Place and Economy |
| | **Fuel cards (advisory)**<br>To provide some counter fraud targeted advisory support on management of this risk.  To schedule for Q2 to enable time for new team to become established, following appointment to posts. | 5 | A06 | Q2 | Place and Economy |
| | **Bus lane enforcement**<br>To provide assurance over the operation of the bus lane enforcement.  Currently operating in Wellingborough and being rolled out in Corby in March 2024.  To inform any improvements in processes ahead of roll out in Kettering. | 15 | New process | Q2 | Place and Economy |
| | **Complaints management**<br>To provide assurance over progress made in addressing findings from the 2023/24 audit and to include assurances on the roll out of the new case management system for complaints, MP and member enquiries. | 12 | - | Q3 | Chief Executive's Office |
| Safe and thriving places | **Planning applications (advisory)**<br>To conduct advisory work to explore areas for improvement in ensuring consistent and compliant handling of major, minor and other planning applications, including evidencing of consultation process. | 12 | G08 | Q1 | Place and economy |

| Assurance areas | Internal Audit assignments (including assurances sought) | Audit days | Risk ref *1 | Initial timing | Directorate lead |
|---|---|---|---|---|---|
| | **UK Shared Prosperity Fund (UKSPF)**<br>To provide assurance over the compliant and effective use of UKSPF grant funding. | 15 | - | Q1 | Place and Economy |
| | **Transitional tenancies (housing)**<br>To provide assurance over compliance with expected controls/regulations in handling of tenancy successions and mutual exchanges | 20 | - | Q1 | Housing |
| | **Social housing fraud pilot (advisory)**<br>To provide counter fraud support with the outcomes of the latest NFI pilot data matching. | 30 | - | TBC | Housing |
| | **Social housing regulations**<br>To provide assurance over preparedness for new regulations in regards to 'knowing your tenants' and 'knowing your stock'. | 25 | - | Q2 | Housing |
| | **Temporary accommodation**<br>To provide assurance over compliance with legal requirements/eligibility assessments for handling of homelessness applications and consistent compliance with policy to ensure fairness and value for money in temporary accommodation placements. | 15 | H01 | Q2 | Housing |
| | **Housing disrepair cases (advisory)**<br>To provide advisory support, including potential benchmarking, on handling of disrepair cases, following national and local increases. | 10 | SRR08 | TBC | Housing |
| | **Resettlement programme**<br>To provide assurances over the use of the funding and compliance with terms. Approximately £3m paid out in 2023/24. | 12 | Grant | Q2 | Public Health |
| | **Health and safety in waste services**<br>Assurance on the Council's processes and procedures to ensure compliance with Health and Safety legislation.  Work has been underway on risk assessments internally and assurance sought on progress made in ensuring consistency in approach and overall compliance - across waste and street cleansing services. | 15 | SRR16<br>H&W07 | Q2 | Place and Economy |
| | **Disabled Facilities Grants**<br>Grant claim verification and review of processes. | 15 | Grant | Q2 | Place and Economy |
| | **Landlord health and safety**<br>To provide rolling assurances over compliance regimes to ensure safety of properties - including damp and mould cases. | 15 | SRR16 | Q3 | Housing |
| | **Severe Weather Protocol**<br>To provide assurance that the Council is meeting legislative requirements for homelessness cases and applying eligibility criteria correctly. | 12 | H03 | Q3 | Housing |

| Assurance areas | Internal Audit assignments (including assurances sought) | Audit days | Risk ref *1 | Initial timing | Directorate lead |
|---|---|---|---|---|---|
| | **Communities Strategy and Strategic Investment into the Voluntary, Community and Social Enterprise Sector**<br>To provide assurance over the application of the new Communities Strategy and VCSE Strategic grants framework, as approved in February 2024. | 15 | - | Q3 | Public Health |
| | **Development management**<br>To provide assurance over the consistent and compliant handling of planning applications and to include follow up on actions and advice from Planning Advisory Service. | 18 | G08 | Q3 | Place and Economy |
| | **Kettering Library roof project**<br>To continue assurance over project management arrangements, following on from initial 2023/24 audit coverage on project management. | 15 | SRR05 | In line with project stages | Public Health |
| | **Private sector housing / empty homes**<br>Assurance on progress made with audits of long-term empty homes and how learning can inform future strategy/policy direction including best practice/resources/budgets etc. from other local authorities. | 15 | R05 | Q4 | Place and Economy |
| | **Procurement of new waste contracts**<br>To provide assurance on the procurement of the major, high value contracts in this area. | 12 | SRR07<br>SRR10<br>H&W09<br>H&W10 | Q4 | Place and Economy |
| **Greener sustainable environment** | **Public Sector Decarbonisation Fund**<br>If the Council receives this £3.7m funding, to provide assurance over compliance with terms and ensuring realisation of expected benefits. | 15 | A16 | Q3 | Place & Economy |
| **Better. brighter futures** | **Corporate Parenting**<br>To provide assurance over how the Council meets and evidences the fulfilment of its duties as a corporate parent. | 15 | SRR01 | Q1 | Children's & Education |
| | **Family Hubs and Start for Life programme**<br>To provide assurance over the use of funding received, compliance with terms and realisation of benefits. The Council's total allocation for the Family Hubs and Start for Life programme was £4m over the three financial years of 2022/23, 2023/24 and 2024/25. | 15 | SRR05 | Q1 | Children's & Education |
| | **Intelligent Client Function (ICF)**<br>To review the operation of the ICF in light of potential reduction in capacity. | 12 | SRR01 | Q2 | Children's & Education |
| | **Education capital projects**<br>To provide assurance over the effective management of capital projects in schools - to ensure delivery to budget, on time and to expected standards. | 15 | SRR05 | Q3 | Children's & Education |
| | **Early years funding claims – follow up**<br>To follow up on progress since the 2023/24 audit and in light of changes in funding to be rolled out in 2024/25. | 12 | Follow up | Q3 | Children's & Education |

| Assurance areas | Internal Audit assignments (including assurances sought) | Audit days | Risk ref *1 | Initial timing | Directorate lead |
|---|---|---|---|---|---|
| | **Schools – thematic review**<br>To provide assurance over controls and compliance in schools on a thematic basis.  Potential area for 2024/25 to focus on the three-year budget process, including the role of governors. | 35 | SRR07 | Q3 | Children's & Education |
| | **High needs block / school place sufficiency**<br>High Needs is a high-risk area due to financial pressures.  Overspend of £9m forecast for 2023/24.  To provide assurances over the financial controls and arrangements for securing value for money in relation to this area of spend.  To potentially include within a wider review of school places and consider how this is managed to ensure best outcomes and value for money - including out of county placements, private sector, opportunity for capital investment within existing school sites and engagement of educational psychologists to support students in mainstream placements. | 18 | SRR07<br>SRR08 | Q3 | Children's & Education |
| | **SEND – follow up**<br>To follow up on actions arising from the 2023/24 audit and Ofsted findings and provide assurance over robustness of improved controls. | 12 | C02 | Q4 | Children's & Education |
| **Active, fulfilled lives** | **0-19 Public Health contract disaggregation**<br>To provide assurance over the process applied to this high-risk project and ensuring that this can serve as a blueprint for future Public Health disaggregation and service commissioning.  Key risk areas include engagement with service users/contract providers; communications planning; links with Integrated Care Board.  This is a high-risk area and future disaggregation (i.e. drug and alcohol services) should be informed by the approach adopted here. | 25 | SRR10 | Initial engagement in Q1 - initiation stage; further engagement in Q3 | Public Health |
| | **Adult Social Care provider failures**<br>There has been an exceptional number of provider failures this year.  To seek assurance over consistent compliance with the Provider Failure protocol in practice, given the scale of activity. To provide assurance both over the provider management and the support for service users. | 15 | SRR06<br>SRR10 | Q1 | Adults |
| | **Backdated Adult Social Care packages**<br>Where an urgent care package is agreed due to emergency circumstances it must then be subject to a care plan, which triggers the brokerage forms, payments and adds the financial commitment to the financial forecasts.  In cases where such a package is instigated but not then added to the system this can result in large backdated payments becoming due and a lack of visibility on financial forecasts, until it is identified and then creates financial pressures.  To seek assurance that such packages are being loaded onto the Council's systems to ensure accurate financial forecast and informed decision making, and are subject to appropriate review. | 15 | SRR07<br>SRR08 | Q1 | Adults |

| Assurance areas | Internal Audit assignments (including assurances sought) | Audit days | Risk ref *1 | Initial timing | Directorate lead |
|---|---|---|---|---|---|
| | **External placements in Adults services – follow up** <br> To conduct follow up audit on the 2023/24 review of external placements (limited assurance).  New structure and procedures now in place. | 14 | SRR07 SRR08 | Q2 | Adults |
| | **Readiness for Care Quality Commission (CQC) inspections** <br> To provide assurances over preparations to ensure readiness for CQC inspection regimes. | 15 | SRR06 | Q2 | Adults |
| | **Safeguarding in transitions** <br> To provide assurance over both transitions from child to adult but also between different providers. Linking to CQC Ensuring Safety domain (Theme 3 refers to safe pathways for transitions). | 18 | SRR06 | Q3 | Adults |
| | **Adults services transformation plan** <br> To provide assurance over how Adults transformation work is being prioritised; ensuring benefits are being realised (including projected savings); and the project approach/discipline that is being applied in practice. | 15 | SRR18 | TBC | Adults |
| | **Replacement Adult Social Care Systems** <br> To provide assurance over the processes to replace and roll out key IT systems within adult social care which are due for renewal. | 20 | SRR10 | TBC | Adults |
| **Financial systems** | **Financial system key controls – lead authority delivery** <br> • **Accounts payable** <br> • **Accounts receivable** <br> • **Payroll** <br> • **Pensions** | 45 | SRR07 SRR08 | Q4 | Finance & Performance |
| | **Financial system key controls – in house delivery** <br> • **VAT** <br> • **Bank reconciliations** <br> • **Treasury management** <br> • **Government procurement cards (GPCs)** <br> • **Local taxation** <br> • **Housing benefits / Council Tax reduction** | 85 | SRR07 SRR08 | Q3/4 | Finance & Performance |
| **Grant claims** | To review and certify grant expenditure, as required, during the financial year.  To include Supporting Families, Highways etc. | 75 | - | As required | All |
| **Counter fraud** | Pro-active and reactive counter fraud work – including assessment and investigation of referrals; awareness work; policy reviews, NFI data matching and fraud risk assessment work. | 150 | - | As required | All |

| Assurance areas | Internal Audit assignments (including assurances sought) | Audit days | Risk ref *1 | Initial timing | Directorate lead |
|---|---|---|---|---|---|
| **Support to Committee and management** | Including support and reporting to Audit & Standards Committee, management support and engagement, ad-hoc advice and assistance, annual Internal Audit report, follow ups on audit recommendations and partnership working with external auditors. | 125 | - | As required | - |
| **Development of the Internal Audit service** | Including self-assessments, quality improvement planning, staff management/training and development and engaging with the Council at a senior level. | 100 | - | As required | - |
| **Real time rolling risk reviews** | To provide real time assurances over the existence of controls, as stated on the Strategic Risk Register. | 30 | - | As required | All |
| **Total days** | | 1400 | | | |

| *1      **Risk reference key:** | |
|---|---|
| SRR – Strategic risk register entry | A – Assets and environment risk entry |
| LLS – Landlord Services risk register entry | R – Regulatory services risk entry |
| R&M – Repairs and maintenance risk register entry | C – Children's and education risk entry |
| H&W – Highways and waste risk register entry | ASC – Adult social care risk entry |
| G – Growth and regeneration risk entry | |

**Table 2: Reserve list 2024/25**

| Audit area | Comments |
|---|---|
| Adults Services: Oversight of performance and financial information across Adults services | High risk but engagement with other enabling services (i.e. performance team and finance business partners) to support best use of information available. |
| Adults Services: Quality team / framework | Would provide assurance over this function and the work with providers to ensure quality of services, now this is embedded in practice. Assessed as lower risk than other areas on the plan. To include in audit planning for 2025/26. |
| Education: Support available to maintained schools | To review the support available to maintained schools from Council services (i.e. finance, legal, HR, health and safety) to support compliance with legal, policy and regulatory requirements. This can be picked up, to an extent, in the annual school audit coverage. |
| Education: Hosted services - virtual school and sensory impairment | To provide assurance over the management by NNC of these hosted services for both NNC and WNC. To provide assurance over financial probity (i.e. accountability for spending and use for service delivery) and arrangements to secure value for money from this spend. Assessed as lower risk than other areas on the plan. To include in audit planning for 2025/26. |
| Public Health: Public Health grant usage | To follow up on progress made in relation to actions from the 2023/24 audit. Assessed as lower risk than other areas on the plan. To include in audit planning for 2025/26. To follow up on actions from 2023/24 audit in meantime. |
| Assets and Environment: Climate change strategy | To provide assurance over the adoption of the strategy and the governance in place to support and monitor delivery. To include in audit planning for 2025/26 – on basis that strategy is yet to be produced. |
| Regulatory services: Licensing debt | Assurance on Licensing Act debt reconciliation and issues with identifying debt in a timely fashion to allow the service to take action on the licence. Assessed as lower risk than other areas on the plan. To include in audit planning for 2025/26. |
| Regulatory services: Bereavement services | To provide assurances over this area of income ( >£2m income per annum) to ensure controls are operating effectively to recover monies due and in line with the Council's fees and charging policies. Assessed as lower risk than other areas on the plan. To include in audit planning for 2025/26. |
| Regulatory services: Building Control | Audit of income receipting and/or debt reconciliation in line with practices/processes. Assessed as lower risk than other areas on the plan. To include in audit planning for 2025/26. |
| Assets and Environment: Car park income | To provide assurance over controls to ensure full and accurate receipt of monies from machines. Assessed as lower risk than other areas on the plan. To include in audit planning for 2025/26. |
| Regulatory services: Food Hygiene Rating Scheme (FHSRS) | Auditing of process for recording, uploading and publishing and monitoring of audit scoring outcomes following inspection and their accuracy and timeliness. Assessed as lower risk than other areas on the plan. To include in audit planning for 2025/26. |
| Corporate Landlord implementation | To provide potential advisory support on the implementation of the corporate landlord model, including organisation of budgets and processes. Assessed as lower value than other areas on the plan. To include in audit planning for 2025/26. |
| Emergency Planning/Business Continuity Planning | To provide assurances over the Council's business continuity and emergency planning arrangements. Coverage in 2023/24 reduces priority for further audit in 2024/25. To include in audit planning for 2025/26. |

| Audit area | Comments |
|---|---|
| Housing: Rent arrears | To provide assurances over the collection of rent arrears.  Processes in this area have been reviewed and updated, and assurance is sought that this has delivered expected benefits.  To include former tenant arrears. Assessed as lower value than other areas on the plan.  To include in audit planning for 2025/26. |
| Customer Services: CRM project | To provide assurance over project management and value for money arrangements, including consultancy spend on system development.  Two more roll outs - Corby in Spring 2024 and Kettering in Autumn 2024.  Assessed as lower value than other areas on the plan.  To include in audit planning for 2025/26. |
| IT: IT governance | Following on from the IT strategy audit in 2023/24, to provide assurance over the governance arrangements in place to implement this strategy and resourcing of IT related projects/programmes - including the role of the Digital Portfolio Board. Assessed as lower value than other areas on the plan.  To include in audit planning for 2025/26. |
| Performance, Intelligence and Partnerships: Significant partnerships | To provide assurance over the implementation of the new partnership governance framework and management of significant partnership to ensure assurances are obtained and performance is monitored effectively. Assessed as lower value than other areas on the plan.  To include in audit planning for 2025/26. |