

INTERNAL AUDIT PLAN 2025-26 - REDDITCH BOROUGH COUNCIL- APPENDIX 1

Corporate/ Cross Cutting Areas

<u>Audit Title</u>	<u>Strategic Priorities/ Links</u>	<u>Risk Register Links</u>	<u>Audit Theme/s</u>	<u>Coverage</u>	<u>Indicative Budget (Days)</u>	<u>Comments</u>	<u>Indicative Reporting Date</u>
Completion & Finalisation of Prior Year Audits	Underpins all priorities	All	All	As per the agreed audit briefs	28	This work has already been completed.	July 2025
Follow up of recommendations	Underpins all priorities	Links to all recorded risks	Governance. Corporate Risks.	Provision of assurance that actions agreed as a result of previous audits have been implemented.	13	Work is carried out throughout the year.	March 2026
Corporate Health & Safety	Relevant to all Visions and Priorities.	COR-9 Non Compliance with Health and Safety Legislation	Governance. Corporate Risks	Assurance that appropriate policies and procedures are in place and operated effectively, and that appropriate staff training, monitoring and remedial action is taken where necessary.	15		November 2025
Anti-Fraud Bribery & Corruption	Relevant to all Visions and Priorities.	None identified	Governance. Corporate Risks	Assurance that the Strategy and response framework is operating effectively. To include arrangements for assessing fraud, bribery & corruption risks.	10		September 2025
Agency Staff	Relevant to all Visions and Priorities.	COR-19 Adequate Workforce Planning	Governance. Corporate Risks Service Risks	Assurance that use of Agency Staff is for appropriate reasons, authorised in advance, and not used to circumvent procedures such as restrictions on filling vacant positions. Assurance that use is not for extended periods of time. Review of accountancy treatment of consultants and agency staff.	12	To be completed as one audit.	November 2025
Consultancy Expenditure	Relevant to all Visions and Priorities.	COR-20 Financial Position Rectification FIN-7 Purchasing Non-Compliance	Governance. Corporate Risks	Assurance that expenditure on consultants is appropriately controlled, that there are clear terms of reference, that intended outcomes are delivered and Value for Money is secured.			
Contract Management	Relevant to all Visions and Priorities.	COR-16 Management of Contracts	Governance. Corporate Risks	Contract manager training, compliance with Contract Standing Orders, financial, project and risk management. Review of arrangements to monitor supplier resilience. Could include Starting Well and/ or Social Prescribing contracts.	8	Best practice advisory review. Including follow up of 2024/25 audit	January 2026

Data Protection/ GDPR/ Law Enforcement Directive	Relevant to all Visions and Priorities.	COR-18 Protection from Cyber Attack	Governance. Corporate Risks. Service Risks	Assurance that the Council operates in compliance with the Data Protection principles when storing and sharing data.	12		January 2026
Local Government Transparency Code	Relevant to all Visions and Priorities.	None identified	Governance.	Assurance that the Council is, as a minimum, operating in compliance with the mandatory elements of the Code	8	Desktop review.	September 2025
Procurement	Relevant to all Visions and Priorities.	None identified	Governance. Corporate Risks. Service Risks	Design and operation of controls designed to ensure that the Council complies with statutory and policy requirements, and to ensure that value for money is demonstrated throughout procurement activities.	12	Follow up of 2024/25 review plus review of compliance with new regulations. Work to be completed towards the end of the financial year.	April 2026
Environmental Impact Assessments	Relevant to all Visions and Priorities.	None identified	Governance. Corporate Risks	Assurance that assessments are properly carried out and that the results are appropriately considered when the Council makes its decisions. Assurance that assessments are reviewed where required.	10		October 2025
Statements of Internal Control	Relevant to all Visions and Priorities.	Links to all recorded risks	Governance. Corporate Risks	Co-ordination of the completion of annual assurance statements.	4		April 2026
Bus Operators Grant	Environment & Infrastructure	None identified	Service Risks	Review and certification of the Bus Operators' Grant claim. Completed every 6 months.	12		December 2025
Use of Grant Monies	Relevant to all Visions and Priorities.	None identified	Governance. Corporate Risks	Assurance that grant monies received are delivering the expected outcomes and that funds are used for the intended purposes.	8	Certification work as and when required.	March 2026

Service Areas – Environmental & Community

<u>Audit Title</u>	<u>Strategic Priorities Links</u>	<u>Corporate Risk Register Links</u>	<u>Audit Theme/s</u>	<u>Coverage</u>	<u>Indicative Budget (Days)</u>	<u>Comments</u>	<u>Indicative Reporting Date</u>
Trade Waste	Environment & Infrastructure	None identified	Service Risks	Accuracy and completeness of billing, value for money of the service, financial sustainability of the service, collection and recovery of outstanding income.	12		December 2025

Safeguarding	Relevant to all Visions and Priorities.	COM-3 Safeguarding - inadequate child and adult protection systems/process	Corporate Risks. Service Risks	Assurance that safeguarding policies and procedures are adequate and enabling the provision of safeguarding services.	10		January 2026
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Service Risks – Finance and Coporate Resources

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Creditors/ Accounts Payable	Economic Development	None identified	Corporate Risks	Accuracy and timeliness of payments, system accuracy, recovery of duplicate payments, accuracy of accounting records.	15	Limited assurance in 2024/25. Full follow up audit.	March 2026
Treasury Management	Economic Development	None identified	Governance. Corporate Risks	Authorisation of transactions, compliance with Treasury Management Practices, assurance that there is an appropriate strategy in place, system access controls, accuracy and completeness of accounting records.	12	There are high transaction values in this area.	January 2026
Tenant Recharges	Housing	None identified	Service Risks	Assurance that recharges are accurate and complete, and correctly reflect the Council's expenditure incurred when carrying out repairs. Assurance that there are appropriate arrangements in place to maximise the collection of outstanding income.	8	Being covered with Housing Repairs audit	September 2025
Housing Repairs including Voids	Housing	None identified	Service Risks	Assurance that the repairs system is delivering its expected outcomes. Assurance that appropriately designed controls are in place, consistently applied. To include a review of performance management arrangements.	15		September 2025
Housing Repairs Stock Control	Housing	None identified	Service Risks	Assurance that appropriately designed and embedded stock control and stock taking procedures are in place.	10	Being covered with Housing Repairs audit	September 2025
Insurance	Relevant to all Visions and Priorities.	None identified	Corporate Risks	Assurance that administration of the insurance function is efficient and effective and represents value for money.	12	Previously agreed for inclusion in 2025/26. Tender just been completed.	November 2025
Payroll	Relevant to all Visions and Priorities.	None identified	Corporate Risks	Payroll processing including deductions, administration of starters and leavers, system access controls, accuracy and completeness of accounting records.	15	High expenditure system	March 2026

Audit Plan Management & Support

32	Includes audit plan management, corporate meetings, audit plan development and monitoring, reporting to and attendance at Audit & Governance Committee.
15	Contingency/ advisory time.

TOTAL AUDIT PLAN DAYS	308
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