

Appendix 1 - Proposed Internal Audit Plan 2026/27

Department	Audit Title	Indicative Budget (Days)	Comments
Corporate	Local Government Reorganisation (LGR)	50	This time is to be split between Internal Audit assurance work and time spent by the service leading and supporting the Worcestershire LGR Data Hub workstream. The assurance work is likely to cover governance, programme management, workforce baselining, financial modelling, systems inventory and risk management. Each shared service partner has committed the same time allocation for this work.
Corporate	Risk Management	15	Assessment of the effectiveness of the Council's arrangements to manage its risks, and the level of risk maturity of the Council. Fieldwork to commence January 2027.
Corporate	Risk Management Advisory Review	10	A review of service risk registers to ensure they are being used and maintained effectively, and advice on areas of potential improvement.
Corporate	Data Protection	8	Assurance that the Council operates in compliance with the Data Protection principles and legislation when storing and sharing data. Follow up of prior year audit which resulted in Limited Assurance.
Corporate	Quarterly Compliance Statements	10	Sample based review of statements to confirm accuracy.
Worcestershire Regulatory Services	Worcestershire Regulatory Service	12	This will be a shared audit undertaken for all Council partners at the same time. The focus will be on Licensing, Pest Control, Environmental Health, and Food Safety. It will also examine the new administrative arrangements for Temporary Event Notices.
Property	Statutory Inspections	10	Assurance of compliance with health and safety regulations and promote a safe working environment for all Council employees and the public. To ensure emergency plans, health and safety policies, and the identification of potential hazards are effective and sufficient.
Environment & Communities	Environmental Impact assessments	8	Assurance that the Environmental Impact Assessments are conducted thoroughly and that their outcomes are duly considered in the Council's decision-making process. Ongoing assurance that these assessments are reviewed as necessary. Follow up of prior year review.
Environment & Communities	Garage Operations	15	Policy and procedure compliance review including sample testing. Scope to include repairs & maintenance, materials ordering and usage, invoicing and vehicle fuel usage.
Corporate	Anti-Fraud, Bribery, Corruption and Whistleblowing	12	Assurance that the Strategy and response framework is operating effectively. To include arrangements for assessing fraud, bribery & corruption risks. To include whistleblowing policy and protocols.
Finance	Main Ledger System including Reconciliations	12	Assurance that main ledger controls are adequately designed and operating as intended to support the production of accurate financial statements. To include reconciliations. Including follow up of prior year review.
Finance	Treasury Management and Cashflow	12	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.
Corporate	Corporate Health & Safety	8	Assess the effectiveness of the corporate health and safety governance, risk management, and compliance controls, with a particular focus on the areas of highest risk which were identified as the authorities' depot sites. The review focuses on statutory obligations under health and safety legislation, internal policy adherence, and operational risk mitigation. Follow up of prior year audit.

Finance	Corporate Credit/ Purchasing Cards	8	To provide assurance that controls are adequately designed and operating effectively to mitigate the risk of inappropriate use, non-compliance, and financial loss. Follow up of prior year audit.
Finance	Creditors/ Accounts Payable	8	Accuracy and timeliness of payments, system accuracy, recovery of duplicate payments, accuracy of accounting records.
Corporate	Payroll	15	Review of arrangements for calculating and processing deductions.
Housing	Housing Rents, Service Charges and Voids	10	Advisory Review requested by Management. Scope to be agreed at the time of review but expected to cover rent setting, billing and income collection controls. Scope also expected to include arrangements for maximising Service Charge collection and for managing property void end to end times.
Housing	Housing Repairs including Stock Control	30	Assurance that management is making satisfactory progress towards delivery of the action plan arising from the 2025 Regulator of Social Housing inspection.
Environment & Communities	Bus Operators Grant	10	Review, sign off and submission of 6 monthly grant claims.
Finance	VAT Process	12	Assurance that the process is appropriately documented and followed correctly in accordance with the expertise provided by PSTax.
Corporate	Procurement	8	follow up on progress made in response to the 2025/26 audit. Assurance that procurement controls are sufficient and operating effectively to ensure compliance with relevant policies and regulations.

Audit Plan Management & Support

26	Includes audit management, corporate meetings, audit plan development and monitoring, reporting to and attendance at Audit, Standards & Governance Committee.
4	Statements of Internal Control (Annual Governance Statement)
20	Completion & Finalisation of Prior Year Audits - Accounts Payable, Procurement, Contract Management, Insurance.
12	Follow up of Recommendations
15	Advisory and Contingency including National Fraud Initiative (NFI)

Total Days **360**