

Audits to be retained on the plan

| Audit | Scope | Risk ref | Proposed days | Reasoning for inclusion on updated plan |
|---|---|----------------------|---------------|---|
| Procurement compliance | To provide assurance over compliance with contract procedure rules in the purchasing of goods and services, to prevent fraud/corruption and secure value for money. | R1 R5 R6 R8 | 10 | * Testing in 2019/20 was not concluded due to Covid-19; * Risks identified in previous audit coverage; and * Annual source of assurance for audit opinion. |
| Ethics & Equalities | To provide assurance over the Council's ethical governance arrangements and compliance with regulations and good practice. To include supporting staff in the workplace and conducting equality impact assessments to inform decision making. | R6 | 10 | * Testing underway; * No coverage in recent years; and * Remains relevant. Note – fieldwork underway |
| Key financial controls | To provide assurance over the design and compliance with key controls across the Council's key financial systems – cyclical basis. | R1 | 15 | * Annual, cyclical audit testing; * Informs annual audit opinion; and * Financial controls support management of key risks. |
| Financial Management Code (consultancy) | To conduct a review of the Council's financial management arrangements against the 2019 CIPFA Financial Management Code. To be conducted as a consultancy review in conjunction with other councils in the shared service. | R1 | 7 | * Remains relevant; * Effective financial management is key to supporting delivery of corporate plan; and * Fieldwork underway. Note – fieldwork underway |
| Asset management | To provide assurance over the controls in place to ensure statutory compliance with inspection regimes on corporate premises and the management of the Council's property portfolio and tenancy agreements. | R6 | 15 | * Remains high risk; and * No recent audit coverage. |

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| Budgetary control | To provide assurance over the Council's budget setting, monitoring and reporting arrangements to support effective financial management, given the financial pressures local government continues to face. | R1 | 10 | <ul style="list-style-type: none"> * Remains relevant; * Effective financial management is key to supporting delivery of corporate plan; and * Fieldwork underway. |
| Cattle Market | To provide assurance over the effective management of this lease and controls in place to account for monies due. | R4 | 18 | <ul style="list-style-type: none"> * Remains relevant; * Prioritised by Committee; and * Fieldwork underway. <p>Note – fieldwork underway</p> |
| Rent arrears | To provide assurance over the accurate charging of rents and compliance with procedures to ensure the effective and timely recovery of monies due. | R1 | 10 | <ul style="list-style-type: none"> * Remains relevant; * Effective recovery of income supports delivery of Council objectives; and * Fieldwork underway. <p>Note – fieldwork underway</p> |
| Landlord health and safety - follow up | To provide assurance over the consistent completion of inspections such as gas, electricity and fire risk assessments and to ensure the Council effectively promotes and communicates key health and safety messages to residents. To follow up on actions arising from the 2019 audit report with Limited Assurance opinions and actions arising from the Housing Improvement Plan. | R9 | 15 | <ul style="list-style-type: none"> * Assurances needed following Limited Assurance opinion in 2019/20; and * High risk area. |

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| Housing repairs | To provide assurance that actions are being taken to address areas for improvement identified by previous audit reviews and that controls are being strengthened effectively. | R9 | 15 | * Audit deferred from previous years; and * Areas for development identified in 2019/20 work. |
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