



Internal Audit Plan

2026-2027

A. Core Assurance

This section of the plan lists the work that will be undertaken in-year to provide assurance over the Council's core/key systems and controls. Whilst there may still be a need to flex this plan in response to significant changes or risks, it is anticipated that this aspect of the plan will remain relatively stable and unchanged in-year.

The Core Assurance programme for 2026–27 has been framed within the wider context set out in the Plan introduction, recognising that the Council continues to operate in an environment of sustained uncertainty arising from financial pressures, geopolitical instability, digital and AI-enabled change, cyber threats and increasing demand on services. While these reviews focus on core and stable systems, a resilience lens will be applied where appropriate so that scopes consider not only the effectiveness of routine controls, but also the Council's ability to sustain these critical processes during disruption.

Ref	Core System/Process	Scope - High Level Summary	Planned Quarter
Key Financial Systems			
CA1	▪ Accounts Payable	To provide assurance over the effectiveness and efficiency of key controls.	Q1
CA2	▪ Accounts Receivable	To provide assurance over the effectiveness and efficiency of key controls.	Q3
CA3	▪ Payroll	To provide assurance over the effectiveness and efficiency of key controls.	Q2
CA4	▪ Pensions	To provide assurance over the effectiveness and efficiency of key controls.	Q3
CA5	▪ Housing Benefits	To provide assurance over the effectiveness and efficiency of key controls.	Q3
Inherent Risks			
CA6	▪ Cyber Security, IT Network and Infrastructure.	2x risk-based reviews to be undertaken to provide assurance over the Council's core Cyber Security/ICT controls. These reviews will be determined in consultation and collaboration with the Shared Technology Service and other participating Boroughs.	Q1-4
CA7	▪ Information Governance	To assess the adequacy and effectiveness of the Council's arrangements for information governance, including policies, processes, data handling practices, and oversight mechanisms, with a focus on compliance with statutory requirements and the resilience of controls that protect sensitive information across services.	Q2
CA8	▪ ICT Application review	To provide assurance over a selected critical ICT application, focusing on access management, data integrity, system resilience, change management, and the effectiveness of key operational and technical controls.	Q2
CA9	▪ Housing Compliance	A continued and rolling programme of assurance over this key area of inherent risk.	Q3
CA10	▪ Procurement	A continued and rolling programme of assurance over this key area of inherent risk. To provide assurance over the effectiveness of procurement and contract management arrangements, including compliance with the new procurement framework, the application of the Council's tiered contract model, and the extent to which these processes operate efficiently, consistently and in line with Contract Standing Orders	Q2
CA11	▪ Adult's Safeguarding	A risk-based review over key controls and processes in place to manage risks relating to Adult's safeguarding. Scope to include mitigating actions and controls referenced in the Strategic Risk.	Q1
CA12	▪ School Reviews	Risk-based reviews of a sample of schools (to be determined in conjunction with the School Setting and Effectiveness service). To also include the coordination of a controls self-assessment for a cohort of schools.	Q1-4
CA13	▪ Grant Certification	Independent certification and verification of grants (as required).	Q1-4

A. Core Assurance – Rolling 3-year plan

To ensure a balanced view of assurance is delivered across these areas, a number of core systems and processes have been scheduled for coverage on a periodic basis, rather than on a pure risk basis, with all scheduled to be covered at least once across a three-year period – as shown in the table below.

Key Financial Systems

These audits will primarily consist of substantive testing over the design and operation of key financial controls.

System/ Process	Year of last Audit	3 Year Rolling Plan		
		2025-26	2026-27	2027-28
▪ Accounts Payable	2023/24		✓	Follow-up
▪ Accounts Receivable	2023/24		✓	Follow-up
▪ General Ledger	2024/25	Follow-up		✓
▪ Budgetary Control	2025-26	✓	Follow-up	
▪ Fixed Assets/Valuations	2025-26	✓	Follow-up	
▪ Payroll	2022/23		✓	Follow-up
▪ Pensions	2023/24		✓	Follow-up
▪ VAT	2024/25	Follow-up		✓
▪ Treasury Management	2024/25	Follow-up		✓
▪ Capital Expenditure	2025-26	✓	Follow-up	
▪ Insurance	2024/25	Follow-up		✓
▪ Income and Debt Management	2022/23	Follow-up		✓
▪ Council Tax & Business Rates	2025-26	✓	Follow-up	
▪ Housing Benefits	2023/24		✓	Follow-up

Inherent Risks

The below section provides broad headings for key areas of inherent risk. The scope of area will be tailored accordingly based on an assessment

System/ Process	Year of last Audit	3 Year Rolling Plan		
		2025-26	2026-27	2027-28
▪ Cyber Security	2025-26	Annual Assurance due to level of risk. To rotate across different areas pertaining to Cyber Security.		
▪ IT Network and Infrastructure	2025-26	Annual Assurance due to level of risk. To rotate across different areas pertaining to the IT Network and Infrastructure		
▪ Housing Compliance	2025-26	Annual Assurance due to level of risk. To rotate across different areas pertaining to Housing Compliance.		
▪ Procurement / Contract Management	2025-26	Annual Assurance due to level of risk. To rotate across different areas pertaining to Procurement and Contract Management.		
▪ Information Governance	2023-24		✓	
▪ Health and Safety	2024-25			✓
▪ Emergency Planning	2022-23**		✓	
▪ Recruitment and Vetting	2024-25			✓
▪ Adult's Safeguarding	2021-22*		✓	
▪ Children's Safeguarding	2025-26	✓		
▪ School Reviews	Annually	C5-7 school audits to be undertaken annually, subject to risk-assessment.		

*Assurance provided by CQC in 2024

** Assurance provided by external inspection in 2024

B. Agile Risk-based Plan

This section of the plan is intended to be flexible and adaptive to respond to changing risks and priorities, and to ensure audit resources are allocated efficiently and effectively to the areas with the greatest assurance needs. The audits undertaken as part of this section of the plan will be determined via a number of factors, including:

- an on-going internal audit risk assessment;
- assurance mapping against strategic and directorate risks;
- identification of new and emerging threats and risk areas; and
- on-going consultation with senior management.

It should be noted that the table below is not a rigid plan, nor is it a list of committed audits that will take place. It is instead provided as a long list and an indication of potential audit areas for 2026-27, which in-line with the process described above, will be continually updated. The Head of Internal Audit will determine, adjust and revise this plan as necessary in-year, with routine updates presented to both CMT and the Audit and Standards Advisory Committee. As a minimum, an updated plan will be presented in September (mid-year) and February.

The Agile Risk-Based Plan has been developed against the backdrop of significant organisational uncertainty, including financial volatility, rapid technological and AI developments, rising cyber threats, transformation activity, external geopolitical pressures and growing demand for services. As set out in the introduction to the Plan, these factors heighten the need for assurance that not only tests existing controls, but also considers the Council's preparedness for, response to, and recovery from disruption.

For 2026–27, a resilience lens will therefore be applied to relevant risk-based audits, and where appropriate, Internal Audit engagements may use the pilot Integrated Assurance approach, drawing on intelligence from across the Organisational Assurance and Resilience department to provide a more rounded and connected assessment of risks, controls and governance.

This section of the plan provides a list of potential audit areas, each accompanied by a supporting scope and rationale for inclusion. To aid transparency and prioritisation, each audit has also been assigned a Priority Rating reflecting its relative risk and the urgency of assurance required. These ratings are defined as follows:

Priority 1 – Review at earliest opportunity **Priority 2** – Seek to audit this year, and **Priority 3** – review when capacity allows

Ref	Audit/Area	Prioritisation	Rationale	Indicative Scope - High Level Summary
RB1	<ul style="list-style-type: none"> ▪ Budget Pressures / Savings Delivery 	Priority 1	Financial resilience remains a significant organisational risk, with ongoing pressures and challenging savings targets identified across multiple directorates.	To assess the robustness of governance, monitoring and delivery arrangements for key budget savings and pressure areas, including the realism of planned savings, accuracy of forecasts, and timeliness of corrective actions.
RB2	<ul style="list-style-type: none"> ▪ Performance Management 	Priority 1	The accuracy and reliability of performance information is essential for informed decision-making, particularly as new corporate performance arrangements are being embedded.	A review of the accuracy, completeness and reliability of performance information used for decision-making, including KPI governance, data quality controls, consistency of reporting across services, and the effectiveness of new performance arrangements.
RB3	<ul style="list-style-type: none"> ▪ Child to Adult Transition 	Priority 1	Transition arrangements remain an inherently high-risk area due to the vulnerabilities of young people moving between statutory systems.	Assurance that arrangements for young people transitioning from children's to adult services are well-coordinated, timely and robust, with clear responsibilities and controls to manage continuity of care for vulnerable individuals.

Ref	Audit/Area	Prioritisation	Rationale	Indicative Scope - High Level Summary
RB4	<ul style="list-style-type: none"> Licensing 	Priority 1	National reviews have highlighted ongoing concerns across councils about unlicensed premises, inconsistent inspection coverage and the resilience of local regulatory frameworks.	A review of controls and processes relating to inspection activity, fee setting, income controls, and the effectiveness of case management arrangements.
RB5	<ul style="list-style-type: none"> Fleet Management (Cross-cutting) 	Priority 1	Directorate risk assessments highlight a lack of clarity over fleet ownership, accountability and cost control.	To review the governance and controls in place over the Council's fleet, including clarity of ownership and accountability, asset management, maintenance and inspection arrangements, and monitoring of usage, costs and compliance.
RB6	<ul style="list-style-type: none"> Expenses (Cross-cutting) 	Priority 1	Decentralised processing of staff and member expenses presents an increased risk of non-compliance, inconsistent evidencing and weak oversight.	Evaluate the adequacy of controls governing staff and member expenses, including policy compliance, appropriateness of claims, evidencing requirements, pre-approval processes, monitoring arrangements, and the effectiveness of devolved controls.
RB7	<ul style="list-style-type: none"> Embrace Change Portfolio 	Priority 2	The Embrace Change Portfolio is a major strategic transformation programme designed to deliver organisational efficiencies, modernise service delivery, embed digital and data-driven improvements, and support long-term financial sustainability.	The review will assess whether governance, oversight and risk management arrangements for the Portfolio are clear, effective and operating as intended. It will also consider whether benefits, resourcing and delivery plans are realistic, well-monitored and aligned to corporate priorities.
RB8	<ul style="list-style-type: none"> Complaints (Cross-cutting) 	Priority 2	High complaint volumes and variable response quality across services indicate the need for stronger oversight.	To provide assurance over the end-to-end complaints process, including timeliness and quality of responses, the appropriateness of remedies and compensation, and whether recurring issues are identified, analysed and escalated to support organisational learning.
RB9	<ul style="list-style-type: none"> Commercial property - leases and rents collection 	Priority 2	The commercial estate represents a key income stream exposed to economic volatility and arrears risk.	Review controls governing the commercial property portfolio, including lease management, rent invoicing, arrears monitoring, data accuracy, rent reviews and governance arrangements for maximising income.
RB10	<ul style="list-style-type: none"> ASC Market/Provider Failure 	Priority 2	Adult Social Care continues to face material financial and demand pressures, increasing the risk of provider instability.	To review the effectiveness of market oversight, provider monitoring and financial risk controls in Adult Social Care, including forecasting, early identification of sustainability concerns, contingency planning, and escalation arrangements.
RB11	<ul style="list-style-type: none"> Digital Transformation (programme assurance) 	Priority 2	Digital and automation programmes carry inherent risks relating to delivery, benefits realisation, change readiness and governance.	To provide assurance over governance, delivery, benefits realisation and risk management for digital transformation programmes, including alignment to strategic priorities, stakeholder engagement and readiness for operational change.

Ref	Audit/Area	Prioritisation	Rationale	Indicative Scope - High Level Summary
RB12	<ul style="list-style-type: none"> Employments Rights Bill Readiness 	Priority 2	The forthcoming Employment Rights Bill introduces significant statutory changes affecting HR policies, systems and workforce processes.	To assess the organisation's preparedness for upcoming Employment Rights Bill requirements, including updates to HR policies, systems, processes, governance and training to ensure timely compliance.
RB13	<ul style="list-style-type: none"> Purchase/Payment Cards 	Priority 2	Purchase card usage carries inherent risks relating to inappropriate spend, weak oversight and incomplete record-keeping.	Assessment of the adequacy of controls over purchase and payment card usage, including transaction monitoring, approval processes, policy compliance, record-keeping, exception reporting, and management oversight.
RB14	<ul style="list-style-type: none"> Climate Change Programme 	Priority 2	The Climate Change Programme is a high-profile strategic priority with complex inter-directorate dependencies and reputational exposure.	To provide assurance over programme governance, delivery, benefits tracking and cross-Council coordination relating to the Climate Change Programme.
RB15	<ul style="list-style-type: none"> Economic Outlook Impact / Regeneration-led Capital Projects 	Priority 2	Economic uncertainty and viability challenges increase the risks associated with major regeneration schemes.	To assess governance and financial management arrangements for regeneration-led capital projects, including viability assessments, risk management, dependencies, financial modelling and alignment with economic outlook considerations.
RB16	<ul style="list-style-type: none"> Planning – Compliance with Regulations 	Priority 2	Recent and forthcoming regulatory changes heighten the need for consistent and compliant planning processes.	Robustness of planning compliance processes, including decision-making controls, enforcement activity, documentation quality, and readiness for legislative changes.
RB17	<ul style="list-style-type: none"> Housing Allocations 	Priority 2	The Housing Allocations process must operate fairly, consistently and in line with statutory duties.	To assess whether the Housing Allocations policy is applied consistently and effectively, including eligibility assessments, prioritisation, decision-making, record-keeping and oversight arrangements.
RB18	<ul style="list-style-type: none"> Financial Assessments 	Priority 2	Accurate and timely financial assessments are central to income collection and managing client contributions across services.	To provide assurance that financial assessments are accurate, timely and robust, that client contributions are collected, and that debt recovery processes operate effectively across relevant service areas.
R19	<ul style="list-style-type: none"> Homelessness Services 	Priority 2	National changes arising from the Renters' Rights Act are reshaping the private rented sector and have direct implications for homelessness demand. The Act will abolish Section 21 evictions; a reform recognised by Homeless Link and the UK Government as addressing one of the major drivers of homelessness, with no-fault evictions historically pushing thousands into local authority services.	Assurance over key processes and controls within Homelessness Services following relocation, including assessments, placements, case management, and demand-led financial pressures.

Ref	Audit/Area	Prioritisation	Rationale	Indicative Scope - High Level Summary
RB20	<ul style="list-style-type: none"> Residents Experience Programme 	Priority 2	Improving resident experience is a strategic priority with dependencies across multiple service areas.	To assess the effectiveness of arrangements to understand, monitor and improve residents' experience, including insight gathering, service responsiveness, escalation processes and performance measures.
RB21	<ul style="list-style-type: none"> Private Rented Sector licensing (PRS) Licensing 	Priority 2	PRS licensing plays a key role in safeguarding housing standards and tenant safety.	To evaluate PRS licensing controls, including investigations and enforcement activity, income collection, case management, inspection processes and alignment with directorate risk priorities.
RB22	<ul style="list-style-type: none"> Direct Payments – Children's 	Priority 2	Previous audit work identified weaknesses in Direct Payments relating to monitoring, safeguarding and financial controls.	Assurance over Direct Payments processes, including financial monitoring, support planning, review arrangements, safeguarding controls, and value-for-money risk management.
RB23	<ul style="list-style-type: none"> Commissioning & Placements (Children's) 	Priority 2	Rising placement costs and increasing complexity of need underline the importance of strong commissioning and contract oversight.	Review the effectiveness of commissioning, market engagement in Children's Services, including financial controls, contract oversight and value-for-money arrangements.
RB24	<ul style="list-style-type: none"> Looked After Children & Permanency 	Priority 3	Permanency planning remains a high-risk area due to statutory requirements, placement stability issues and court-related delays.	An assessment of the permanency planning arrangements, ensuring pathways are timely, well-governed and compliant, with effective monitoring of outcomes and alignment with corporate parenting responsibilities.
RB25	<ul style="list-style-type: none"> Send Transport 	Priority 3	SEND transport is a high-cost and high-growth area for all councils, with risks linked to demand, route optimisation and commissioning.	Assurance is required to evaluate route planning, commissioning processes, contract management, and financial oversight, as well as the accuracy of demand forecasting.
RB26	<ul style="list-style-type: none"> Dedicated Schools Grant (DSG) 	Priority 3	The DSG, particularly the High Needs Block, remains a nationally recognised financial risk area.	Governance, financial management and monitoring arrangements for the Dedicated Schools Grant, with a focus on the High Needs Block, forecasting accuracy, effectiveness of recovery and transformation plans, and alignment with statutory and DfE requirements.
RB27	<ul style="list-style-type: none"> Medicines and Healthcare products Regulatory Agency - Compliance (devices) 	Priority 3	Clinical and care-related devices must meet MHRA safety and compliance requirements, with several services dependent on them for safe delivery of care.	Assurance over the controls relating to the safety, maintenance, usage and statutory compliance of devices covered by MHRA standards within Adult Social Care and Public Health, including governance, record-keeping and escalation mechanisms.
RB28	<ul style="list-style-type: none"> Equal Pay 	Priority 3	Developments in case law and ongoing workforce restructuring highlight the importance of maintaining robust arrangements relating to equal pay.	A proactive review to review controls relating to pay and grading to understand how they support compliance with equal pay requirements, including the consistency of job evaluation processes, application of pay policies,

Ref	Audit/Area	Prioritisation	Rationale	Indicative Scope - High Level Summary
				monitoring arrangements, and governance of workforce restructuring.
RB29	<ul style="list-style-type: none"> CCTV and Surveillance 	Priority 3	Surveillance activities must comply with statutory requirements and data protection controls, with gaps posing compliance and reputational risks.	Ensure compliance with relevant legislation and regulatory expectations, including governance structures, asset registers, data protection controls, retention policies, monitoring practices, and forward planning for upgrades and technological resilience.
RB30	<ul style="list-style-type: none"> Adapted Properties 	Priority 3	Demand for adapted properties and associated prioritisation carries operational and financial risk.	Review controls governing the management of adapted properties, including assessment processes, data quality, prioritisation, cost control, and alignment with Directorate risk register requirements.
RB31	<ul style="list-style-type: none"> Waste & Recycling Reform Readiness 	Priority 3	Forthcoming national reforms represent a significant operational and financial change for the Council.	To assess readiness for upcoming waste and recycling reforms, including programme planning, data quality, financial modelling, contract implications, risk mitigation and inter-directorate dependencies.
RB32	<ul style="list-style-type: none"> Medicines and Healthcare products Regulatory Agency - Compliance (devices) 	Priority 3	Clinical and care-related devices must meet MHRA safety and compliance requirements, with several services dependent on them for safe delivery of care.	Assurance over the controls relating to the safety, maintenance, usage and statutory compliance of devices covered by MHRA standards within Adult Social Care and Public Health, including governance, record-keeping and escalation mechanisms.

C. Consultancy and Advice

This work is often reactive to requests from senior management, and therefore we have retained a portion of time these. Below lists the consultancy and advisory engagements that have been requested in advance. We will indicate any further consultancy/advisory work carried out in-year within progress updates to CMT and the Audit and Standards Advisory Committee.

Ref	Audit/Area	Type	Scope - High Level Summary
CA1	<ul style="list-style-type: none"> ASC Budgetary Control 	Advisory	To assess the effectiveness of budget setting, monitoring and forecasting within Adult Social Care, including controls for demand-led pressures, accuracy of financial information, and timeliness of interventions to address emerging overspends.
CA2	<ul style="list-style-type: none"> ASC Business Systems 	Advisory	To provide light-touch advisory support over the effectiveness of Adult Social Care (ASC) business systems, focusing on how key systems are currently used to support operational delivery, financial management and performance reporting. The review will consider whether system functionality is being utilised efficiently, whether data captured is reliable and supports decision-making, and whether current processes, workflows and controls within the systems enable consistent and compliant practice.
CA3	<ul style="list-style-type: none"> Directorate Assurance Statements 	Advisory	A review of whether Directorate Assurance Statements provide evidence-based and meaningful assurance, including how governance arrangements are evaluated, how risks and controls are evidenced, and whether the process supports organisational accountability.
CA4	<ul style="list-style-type: none"> Public Health Contract Performance 	Advisory	Assessing the adequacy of monitoring and performance management arrangements for Public Health contracts, focusing on high-risk services to ensure compliance, value for money, data quality and effective oversight.
<i>This table will be populated with additional consultancy and advice work as these are agreed in year.</i>			

D. Follow-up Activity

We continue to operate an established follow-up process, tracking actions through to confirmed implementation, to provide confirmation that improvements in the Council's governance, risk management and control have been embedded. The table below lists the key follow-ups planned for 2026-2027 (based on audits completed in 2025-2026).

Follow-up Audit/Area	Planned Quarter
Assets & Valuations	Q1
Residential and Nursing Care	Q1
HRA Financial Management	Q1
Deputyship/Appointees	Q2
AI Governance	Q2
Capital Expenditure	Q2
Budgetary Control	Q2
STS Asset Management	Q2
Housing Compliance-Fire Risk Assessments/True Compliance	Q2
IT Application (Oracle)	Q2
Children's Safeguarding	Q2

Follow-up Audit/Area	Planned Quarter
Council Tax & Business Rates	Q3
Leaseholder Billing (i4B)	Q3
Housing Voids	Q3
Waste Management/Enforcement	Q3
Management of TMOs	Q3
Contract Management	Q3
Parking – debt collection	Q4
Debt Recovery	Q4
Martyn's Law	Q4
Child to Adult Transition	Q4
Pay Policy and Allowance	Q4

E. Strategic and Inherent Risks – Internal Audit Assurance Map

To strengthen the alignment between Internal Audit activity and the Council's strategic risk environment, the tables below set out the most recent position of the Strategic Risk Register (updated January 2026) and the corresponding assurance provided through the three-year Internal Audit Plan. Presenting these together enables a transparent view of how Internal Audit coverage supports the mitigation of the Council's highest-priority risks and highlights any areas where further assurance may be required.

The first table summarises the latest strategic risk scores, including inherent and target scores, risk ownership and the current direction of travel. The second table maps Internal Audit activity against each of these strategic risks, demonstrating the coverage delivered to date and the planned assurance work over the forthcoming period.

Strategic Risk Register (updated January 2026)

Ref	Risk Title	SRO	Risk Score	Previous	Trend	Target Score	Gap to target score
A.	Lack of Affordable Accommodation	Director Housing Needs & Support	25 (I:5 L:5)	25 (I:5 L:5)	↔	10 (I:5 L:2)	+15
B.	Cost of Living Crisis	Head of Resident Experience	20 (I:4 L:5)	20 (I:4 L:5)	↔	15 (I:3 L:5)	+5
C.	Increase in Dedicated Schools Grant High Needs Block Deficit	Director Education Partnerships & Strategy	20 (I:4 L:5)	20 (I:4 L:5)	↔	16 (I:4 L:4)	+4
D.	Risks to Community Cohesion	Director Community Development	20 (I:5 L:4)	20 (I:5 L:4)	↔	15 (I:5 L:3)	+5
E.	Climate & Ecological Emergency Mitigation, Adaptation and Resilience	Head of Environment Strategy & Climate Action	20 (I:4 L:5)	20 (I:4 L:5)	↔	20 (I:4 L:5)	=
F.	Cyber Attacks	Managing Director, Shared Technology Service	12 (I:4:L3)	12 (I:4 L:3)	↔	9 (I:3 L:3)	+3

Ref	Risk Title	SRO	Risk Score	Previous	Trend	Target Score	Gap to target score
G.	Financial Resilience and Sustainability	Deputy Director of Finance, Corporate and Financial Planning	15 (I:5 L:3)	20 (I:5 L:4)	↓	5 (I:5 L:1)	+10
H.	Risk of a serious child protection incident or wider safeguarding concerns	Director Early Help and Social Care	12 (I:4:L3)	12 (I:4 L:3)	↔	12 (I:4 L:3)	=
I.	Recruitment and Retention	Director Human Resources & Organisational Development	9 (I:3:L3)	9 (I:3 L:3)	↔	6 (I:3:L2)	+3
J.	Emergency Preparedness, Response & Recovery	Deputy Head of Resilience	12 (I:4:L3)	12 (I:4 L:3)	↔	9 (I:3 L:3)	+3
K.	Safeguarding Incidents - Adults	Director Adult Social Services	8 (I:4 L:2)	8 (I:4 L:2)	↔	8 (I:4 L:2)	=
L.	Non-compliance with Statutory Housing Duties	Director Housing Services	25 (I:5 L:5)	25 (I:5 L:5)	↔	6 (I:3:L2)	+19
M.	Contract Management	Director of Strategic Commissioning, Capacity Building & Engagement	9 (I:3:L3)	9 (I:3 L:3)	↔	6 (I:3:L2)	+3
N	Artificial Intelligence	Head of Digital Transformation	12 (I:4:L3)	N/A - New Risk	↔	6 (I:3:L2)	=

Internal Audit Assurance Map

Strategic Risk	Details of Previous Audit Coverage			Planned Coverage	
	2023-24	2024-25	2025-26	2026-27	2027-28
<ul style="list-style-type: none"> Lack of supply of affordable accommodation 	 Follow-up activity relating to work performed in 22-23	 Temporary Accommodation	 Follow-up activity relating to work performed in 24-25	 Housing Allocations	 Follow-up activity relating to work performed in 26-27
<ul style="list-style-type: none"> Cost of Living Crisis 	 Ad-hoc Risk/Control support (energy support grants)	 Discretionary Housing Payments	 Follow-up activity relating to work performed in 24-25	 Homelessness Services	 Follow-up activity relating to work performed in 26-27
<ul style="list-style-type: none"> Increase in Dedicated Schools Grant High Needs Block (HNB) Deficit 	 DSG High Needs Block	 Follow-up activity relating to work performed in 23-24	<i>No audit activity planned for 2025-26.</i>	 Dedicated Schools Grant (DSG)	 Follow-up activity relating to work performed in 26-27
<ul style="list-style-type: none"> Risk to Community Cohesion 	n/a – new risk introduced in 2024.	n/a – new risk introduced in 2024.	No direct assurance work	<i>TBD – subject to outcomes of rolling risk assessment.</i>	
<ul style="list-style-type: none"> Climate & Ecological Emergency Mitigation, Adaptation and Resilience 	 Risk Advice/support provided	 Risk Advice/support provided	Review has been included under section 2 of the plan – to be completed subject to rolling risk assessment.	<i>TBD – subject to outcomes of rolling risk assessment.</i>	
<ul style="list-style-type: none"> Cyber Attacks 	 Cyber Maturity Assessment Cyber 3 rd Parties IT Application (NEC)	 STS Procurement STS Project Management 2023-24 Follow-up work	 2x Audits TBD. 2024-25 Follow-up work	 Annual assurance provided due to level of associated risks.	
<ul style="list-style-type: none"> Financial Resilience and Sustainability 	 Annual KFS Work Financial Strategy / Capital Programme follow-up	 Annual KFS Work Financial Resilience / Sustainability	 Annual KFS Work Follow-up activity relating to work performed in 24-25	 Annual KFS Work Annual assurance due to associated level of risks.	

<ul style="list-style-type: none"> ▪ Serious child protection incident or wider safeguarding concern 	 NRPF	 Follow-up activity relating to work performed in 23-24	 Children Safeguarding review as per core assurance plan.	 Follow-up activity relating to work performed in 25-26	<i>TBD – subject to outcomes of rolling risk assessment.</i>
<ul style="list-style-type: none"> ▪ Recruitment and Retention 	No direct assurance work	 Recruitment and Vetting.	 Follow-up activity relating to work performed in 24-25 Contractors/Temporary Workers	<i>TBD – subject to outcomes of rolling risk assessment.</i>	
<ul style="list-style-type: none"> ▪ Emergency Preparedness, Response and Recovery 	n/a – new risk introduced in 2024.	n/a – new risk introduced in 2024. <i>(Independent assurance provided via external assessment)</i>	<i>No audit activity planned for 2025-26.</i>	 A resilience theme will be assessed across all audit areas.	
<ul style="list-style-type: none"> ▪ Safeguarding Incident - Adults 	 Direct Payments	 Follow-up activity relating to work performed in 23-24	No direct assurance work (Assurance provided via CQC and external review by third party)	 Adults Safeguarding	 Follow-up activity relating to work
<ul style="list-style-type: none"> ▪ Non-Compliance with Statutory Housing Duties 	 Housing Compliance (Fire Risk) TMO reviews HMO Licensing	 Social Housing (Regulation) Act – inspection preparedness	 Follow-up activity relating to work performed in 24-25	 Annual assurance provided due to level of associated risks.	
<ul style="list-style-type: none"> ▪ Contract Management 	 Contract Management follow up	 Procurement	 Follow-up activity relating to work performed in 24-25	 Public Health Contract Performance Management	 Follow-up activity relating to work performed in 26-27
<ul style="list-style-type: none"> ▪ Artificial Intelligence 	n/a – new risk introduced in 2026		 AI Governance	 Follow-up activity relating to work performed in 25-26	

F. Assurance Ratings

The following assurance ratings and opinions will be applied across all *assurance* reviews carried out in 2024-25 (assurance ratings/opinions are not provided for consultancy and advisory work). These opinions will be based on the number of critical, high and medium priority risks identified in the report.

Rating	Description
Substantial Assurance	There is a sound control environment with risks to key service objectives being satisfactorily managed. Recommendations will normally only be Advice and Best Practice
Moderate Assurance	An adequate control framework is in place but there are weaknesses which may put some service objectives at risk. There are Medium priority recommendations indicating weaknesses but these do not undermine the system's overall integrity. Any Critical recommendation will prevent this assessment, and any High recommendations would need to be mitigated by significant strengths elsewhere.
Limited Assurance	There are a number of significant control weaknesses which could put the achievement of key service objectives at risk and result in error, fraud, loss or reputational damage. There are High recommendations indicating significant failings. Any High recommendations would need to be mitigated by significant strengths elsewhere.
No Assurance	There are fundamental weaknesses in the control environment which jeopardise the achievement of key service objectives and could lead to significant risk of error, fraud, loss or reputational damage being suffered.