


<p>INTERNAL AUDIT PLAN 2024/25</p>	 <p>Brighton & Hove City Council</p>
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Planned Audit Reviews

Review Name	Outline Objective
Key Financial Systems	
Accounts Payable	To review compliance with key controls within the accounts payable system, including controls in place for ordering, the creation and maintenance of supplier details, goods receipting and the payment of invoices.
Payroll	To review compliance with key controls in the staff payment system, including those relating to payroll deductions, starters, leavers, temporary and permanent payments, and variations of pay.
Housing Rents	To provide assurance that effective controls are in place for the billing and collection of housing rents.
Treasury Management	To ensure that effective controls are in place over the Council's borrowing and investments, including cash flow management and the monitoring and reporting of performance.
Capital Programme Budgetary Control	To document and assess the Council's processes and key controls to ensure robust capital budgetary control is achieved.

Review Name	Outline Objective
Key Governance Arrangements	
Risk Management	To assess the adequacy and effectiveness of arrangements in place to identify, assess and mitigate risk across the Council.
Corporate Governance	To review the adequacy of corporate governance arrangements within the Council, including a review of overall governance arrangements, impact/risk assessments, and continuity planning. This could include a review of the Best Value principles self-assessment.


Review Name	Outline Objective
Strategic Projects	
Housing Replacement Works Management System	We will continue to provide independent advice, support and challenge on risk, control, probity, and governance issues in respect of this programme, including the provision of post go-live assurance activity as agreed with the Board.

Review Name	Outline Objective
Other Known Areas of Risk	

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Contract Management - Compliance	To review compliance with the Contract Management Framework by reviewing a sample of contracts to ensure arrangements are in place to effectively manage supplier contracts.
Housing Major and Planned Works Programme	To review the programme for major and planned works, including arrangements to ensure compliance with building regulations, arrangements in place for engaging and managing contractors under the new supplier framework, and monitoring of performance and delivery.
Home Purchase Scheme	Review of the controls in place to ensure the Home Purchase Scheme capital programme is delivered in accordance with the Council plan and delivers value for money.
Complex Care Placements for Children, Health, SEN & Disabilities	To review commissioning arrangements in place for determining and resourcing suitable health, SEN, and disability care placements for children. This review will provide assurance that key controls are operating as intended.
Apprenticeship Programme	To ensure that the controls over the use of apprentice levy funds are effective, achieve value for money and deliver the intended training and development outcomes for Council staff and are aligned to the People Strategy.
Inclusion Support Service	To review the arrangements for the delivery of Inclusion Support Services. We will seek assurance that robust governance and processes are in place to help ensure outcomes are as expected.
Early Help Services	To review the revised arrangements for the delivery of Early Help Services. We will seek assurance that robust governance and processes are in place and that outcomes are as expected.
Public Health Local Commissioning	To assess the adequacy of the commissioning and monitoring arrangements (financial and quality) in place for providers in order to deliver against health outcomes.
Home Care Contract Management	To review the arrangements, including the payment mechanisms, for the commissioned Home Care Contract and provide assurance that robust contract management controls are in place.
Joint Funding Arrangements (for individual care packages)	To assess the adequacy of the joint funding arrangements in place in adult social care to ensure they are mitigating potential risks to the Council.

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Property Maintenance Budget	To provide assurance that the overall programme of work within property maintenance is effectively managed, including the planning, prioritisation, and allocation of resources and how performance and delivery is monitored.
Fleet Management	To provide assurance that fleet management controls are in place and work effectively, ensuring that vehicles are procured and managed in a way that supports service delivery, provides value for money and meets health and safety regulations.
Brighton Centre Cultural Compliance	To provide assurance that management and financial controls are in place and operating effectively, assessing compliance with key Council policies and procedures.
Employment Checks - Disclosure and Barring Service.	To review the controls and processes in place to ensure that Disclosure and Barring service pre-employment checks and requests to renew are managed and applied appropriately to roles to safeguard clients and residents, whilst balancing this with the need to ensure requests are proportionate and legal.
Employment Checks – Right to Work	To review the controls and processes in place to ensure that Right to Work checks are completed in accordance with Home Office guidance and legislation
Absence Management – Cultural Compliance	Assessing compliance with new corporate arrangements in place to record, manage and monitor staff absences.
Prepayment Cards – Contract Management	A review of the controls and processes in place through contract management to provide assurance that financial loss to the Council through supplier failure or similar event is minimised and client funds are safeguarded and secure.
Procurement Regulatory Changes	Major changes to procurement regulations are likely to include more stringent transparency requirements. These will need to be reflected in the Council’s own regulations, including Procurement and Contract Standing Orders. We will provide support and advice in relation to the updating of these.

Review Name	Outline Objective
School Audits	
School Audits	We will continue our audit coverage in schools which will involve a range of assurance work, including key controls testing in individual schools and follow-ups of previous audit work where appropriate. We will also work with our Orbis partners to provide information bulletins

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Review Name	Outline Objective
	and guidance for schools on risk, governance, and internal control matters.

Review Name	Outline Objective
ICT Audit	
IT&D Project Management	This audit will review the effectiveness of the control environment to ensure the overall delivery of a major IT&D projects across the Council. As part of the scope, we will consider IT&D's approach to project management, its prioritisation of projects and their delivery.
Artificial Intelligence	The future of artificial intelligence (AI) in local government in the UK is a topic of increasing importance and interest, opportunity, and risk. As AI technology continues to advance and become more widely available, local authorities are exploring how it could be used to improve key services and support communities. This audit will review the framework by which AI is being applied within the Council and to ensure its implementation is in line with relevant policies that have been introduced.
Supply Chain Cyber Security	The Council relies on numerous suppliers to deliver products, systems and services that help us support our residents. Organisations are seeing that rather than being targeted directly, there is an increasing trend in supply chains being targeted by cyber attackers to exploit vulnerabilities and obtain access to networks and/or system data via these indirect routes. This audit will review the approach to supplier management of key strategic or operationally critical contracts to assess the extent to which third party cyber resilience is monitored and assured as part of the core contract and supplier management responsibilities.
Mobile Phone Application Management	This audit will review the effectiveness of the control environment to ensure the overall delivery and deployment of applications to mobile phones is managed appropriately. As part of the scope, we will consider application security, compliance with data protection legislation and risk management processes.
Microsoft Teams - Governance	Microsoft Teams is a part of the Microsoft 365 series of products and is used for chat, video conferencing and collaboration, with file storage and sharing capabilities within individual Teams sites. This audit will review the Council's control arrangements in relation to Microsoft

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Review Name	Outline Objective
	Teams, including the creation and management of individual Teams sites and the securing of council data within the application.
IT Asset Records Management	IT Asset Records Management is the systematic process of acquiring, monitoring, maintaining, and documenting an organisation's information technology (IT) assets throughout their lifecycle. This process is crucial for efficient IT asset management, compliance, cost control and security. This audit will review the Council's arrangements for managing IT assets to ensure that there is a clear understanding of asset ownership and appropriate processes in place to monitor and safeguard these assets.

Review Name	Outline Objective
Follow Up Reviews	
Business Continuity Planning	A follow-up of the previous audit completed which received an audit opinion of Partial Assurance
Budget Management – Effectiveness of Savings Targets	A follow-up of the previous audit completed which received an audit opinion of Partial Assurance
CareLink	A follow-up of the previous audit completed which received an audit opinion of Partial Assurance
Housing Benefit and Council Tax Reduction	A follow-up of the previous audit completed which received an audit opinion of Partial Assurance

Review Name	Outline Objective
Grant Certification	
Local Transport Capital Block Funding	To check and certify the grants in accordance with the requirements of the Department for Transport.
Bus Subsidy Grant	To check and certify the grants in accordance with the requirements of the Department for Transport.
Supporting Families Programme	Certification of periodic grant claim returns in year on behalf of Childrens Services to enable the release of funds from the Department for Levelling Up, Housing and Communities and Department for Education

Review Name	Outline Objective
Internal Audit Service Management and Delivery	
Action Tracking	Ongoing action tracking and reporting of agreed, high risk actions.
Audit and Fraud Management	Overall management of all audit and counter fraud activity, including work allocation, work scheduling,

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Review Name	Outline Objective
	development and production of the Internal Audit Strategy and Annual Audit Plan and Orbis Audit Manager meetings
Audit Committee Reporting, Attendance and Other Member Support	Ongoing liaison with Members on internal audit matters and attending Audit Committee meetings and associated pre-meetings.
Client Service Liaison	Liaison with clients and departmental management teams throughout the year.
Client Support and Advice	Ad hoc advice, guidance and support on risk, internal control and governance matters provided to clients and services throughout the year.
Orbis IA Developments	Internal Audit and counter fraud service developments, including quality improvement and ensuring compliance with Public Sector Internal Audit Standards.
Organisational Management Support	Attendance and ongoing support to organisational management meetings, e.g. Governance Assurance Meeting, Local Leadership Network and Leads Meetings, Departmental Consultative Group.
System Development and Administration	Development and administration of Audit and Fraud Management systems.

Review Name	Outline Objective
Contingencies	
Anti-Fraud and Corruption	To cover the investigation of potential fraud and irregularity allegations as well as proactive counter fraud activities, including the National Fraud Initiative (NFI) data matching exercise.
Housing Tenancy Fraud	To deliver investigations into housing tenancy fraud and illegal subletting to help ensure that housing is provided to those most in need. The CIPFA Fraud and Corruption Tracker places housing fraud as the largest threat to local authorities. We receive funding from the Housing Revenue Account to fund investigator resource.
Emerging Risks	A contingency budget to allow work to be undertaken on new risks and issues identified by Orbis IA and/or referred by management during the year.
General Contingency	A contingency budget to allow for effective management of the annual programme of work as the year progresses.

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Other Auditable Areas Identified During the Audit Planning Process

These are potential audits that could be drawn into the 2024/25 annual programme of work on a risk-basis should other audits be postponed or deferred, or should available contingency time allow for it.

Microsoft 365 - Governance

Outdoor Event Management

Transition Children to Adults

Adolescent Services Functional Family Therapy

Schools Traded Services

Eclipse Contract Management

Direct Payments (Childrens)

Purchasing Cards

Learning Disability

Public Health Grant (Financial Monitoring)

Bus Service Improvement Plan

Sports Leisure Facilities (Income)

Planning & Development (Sustainability)

S106 Funding

Visit Brighton

Stripe - Application Control

BromCom - Application Control

Libraries PFI

Allocation of School Places

