

INTERNAL AUDIT PLAN 2026/27



Review Name	Outline Objective
Key Financial Systems	
Accounts Receivable	To review the processes and key controls relating to the accounts receivable system, including those in place for ensuring the accuracy of customer details, completeness, accuracy and timeliness of invoicing, recording and matching payments to invoices, and debt recovery.
Accounts Payable	To review processes and 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 processes and key controls in the staff payment system, including those relating to payroll deductions, starters, leavers, temporary and permanent payments, and variations of pay.
Housing Benefit and Council Tax Reduction	To review Housing Benefit and Council Tax Reduction controls to ensure that benefits are accurately and promptly paid to those with a legitimate entitlement.
Council Tax	To provide assurance that controls over council tax collection are effective, including billing, collection, recovery and the award of discounts.
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.
Budget Management	A review of the Council's budget management arrangements, to include an assessment of the extent to which planned savings are being delivered and the effectiveness of expenditure controls.
Income Cash & Banking	To ensure that effective controls are in place for income and cash transactions so that all income is appropriately recorded and reported.
Compliance with Procurement Contract Standing Orders	Following on from the audit review of implementation of the new contract standing orders, this review will assess compliance across the Council.
Support for Strategic Projects and Programmes	
Local Government Reorganisation Programme	To provide support, advice and assurance to the Council on matters of risk, governance and control as the changing local government landscape under Local Government Reorganisation starts to become clearer.

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Devolution Programme	To provide support, advice and assurance to the Council on matters of risk, governance and control as the changing local government landscape under Devolution starts to become clearer.
Corporate Systems Improvement Programme	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 activity as agreed with the Board.
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.
Project Management – Business Plans	To review the process and adequacy of business plans that support and inform decisions regarding investment projects and programmes across the Council.
IT and Information Governance Audits	
IT and Information Governance Audits	To ensure we continue to address high-risk areas and priorities while maintaining flexibility in our approach, we have allocated a number of days to ICT audit. These days will be assigned to specific audit engagements, which will be determined throughout the year in consultation with IT&D and the Senior Information Risk Owner (SIRO).
Other Focus Areas	
Public Health Grant Governance Arrangements	To provide assurance that the governance arrangements for the public health grant, including financial management and reporting are robust.
Home to School Transport	To provide assurance that controls are in place to ensure that transport is provided only where it is required, in accordance with the Council's statutory obligations and policies, and that value for money is being delivered from its contracts
Commissioning High Cost Care Placements	To review commissioning arrangements in place for determining and resourcing suitable high need care placements for children. This review will provide assurance that key controls are operating as intended.
Homelessness	To evaluate the Council's end-to-end process in relation to homelessness, including reviewing the procedures and systems in place to ensure the Council's response to helping people facing homelessness is in accordance with legislation (Homelessness Reduction Act) and Council policies.

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Leaseholder Arrangements	To review controls in place for leaseholders, ensuring charges and invoicing are accurate and income collection is appropriately managed.
Deprivation of Liberty Safeguards	To review the controls in place to ensure that the process is robust efficient regarding wait times, documentation of steps and decisions taken in a timely manner, and compliance with legislation and regulations.
Environmental Services Waste Contract Management	To review the arrangements in place to ensure that all supplier contracts are effectively managed, including costs being controlled and services are delivered in accordance with specifications and service expectations.
King Alfred Programme Assurance	To provide assurance that the programme to deliver a new leisure centre on Hove seafront is operating as expected and risks are managed appropriately,
Integrated Community Equipment Contract Management	To undertake a contract management review which will include assessing the arrangements over governance, performance management, payment mechanisms and processes.
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.
Follow Up Reviews	
Children's Direct Payments	To follow-up previous audit work completed in 2025/26 where the final opinion given was of Partial or Minimal Assurance. The work will ensure that agreed actions have been implemented as expected for each of the identified follow-up audits in order that the control environment is strengthened within the area under review.
Off Payroll Payments (IR35)	
Attendance Management	
Temporary Accommodation – Block Booked and Spot Purchase Payments	
Reactive and Planned Maintenance	
Contract Management Compliance (Facilities & Building Services)	
Prepayment Vouchers -Huggg	

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Review Name	Outline Objective
Brighton Centre – Cultural Compliance	
Grant Certification	
Local Transport Capital Block Funding	To check and certify various capital grants for road maintenance and pothole repair, including Network North funding 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.
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.
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.
Internal Audit Service Management and Delivery	
Action Tracking	Ongoing action tracking and reporting of agreed, high risk actions.
Internal Audit & Fraud Management	Overall management of all audit and counter fraud activity, including work allocation, work scheduling and Orbis Audit Manager meetings.
Audit Committee Reporting, Attendance and Other Member Support	Production of periodic reports to management and Audit Standards and General Purposes Committee covering results of all audit and anti-fraud activity.
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.
Impact of Orbis Service Review on Internal Audit	Capacity for the service to consider and manage the potential implications on internal audit and counter fraud services following the Orbis Service Review, in order to

<h1 style="margin: 0;">INTERNAL AUDIT PLAN</h1> <h2 style="margin: 0;">2026/27</h2>	 <p>Brighton & Hove City Council</p>
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	ensure that the service remains effective and fit for purpose.
Internal Audit Developments	Internal Audit and counter fraud service developments, including quality improvement and ensuring compliance with Global Internal Audit Standards.
Organisational Management Support	Attendance and ongoing support to organisational management meetings, e.g. Governance Panel, etc.
System Development & Administration	Development and administration of audit and fraud management systems.

Other Auditable Areas Identified During the Audit Planning Process	
Termination of Tenancy	<p>These are potential audits that could be drawn into the 2026/27 annual programme of work on a risk-basis should other audits be postponed or deferred or should available contingency time allow for it. In the event that any of these reviews are not completed in 2025/26, they will be considered for inclusion in future year's audit plans.</p>
Violence Against Women & Girls Programme	
Highways Contract Management	
Parking Dispensations	
Residential Children's Homes	
Environmental Services – Stores & Stock Control	
Health and Safety	
Children In care	
Housing Partnerships	
Blue Badges	
Financial Assessments – Adult Social Care	

