INTERNAL AUDIT - PLAN 2024/25

Ref	Audit Area	Council Priority	Risk Register Context	Inherent score	Residual Score	Rational for Plan	Estimated days	SLT RO
Audits removed from 2023/24 plan:								
#1	**Risk Management, implementation of strategy & follow up of previous actions**	Priority 3: Delivering good quality, high value-for money services with good control and compliance with statutory obligations	299 - Insufficient Risk Management hampers organisation's effectiveness	12	9	Organisation has implemented a new Risk Management Strategy to aid the effective mangement of risk in the organisation and the review is to assess the organisation's deployment and knowledge of the strategy.	15	Director of Finance & Corporate Resources
#2	**Minor works follow up -** *now Medium Term Civils Contract procurement*	Priority 3: Delivering good quality, high value-for money services with good control and compliance with statutory obligations	279 - Non Adherence and failure to follow agreed procurement policies and processes	12	6	Follow up of previous audit actions that identified a contract had expired but was still being used - procurement activities, roll out across organisation & contract management	15	Director of Finance & Corporate Resources
Audits carried forward from 2023/24 plan:								
#3	**Budget Management; financial sustainability**	Priority 3: Delivering good quality, high value-for money services with good control and compliance with statutory obligations	288 - Financial strain and uncertainty impacting service delivery	16	9	Financial sustainability is critical and so great reliance is placed upon those responsible for budgetary control and management. The review will seek to ensure that all officers involved in the system (decision takers, finance officers, budget holders, and those holding them to account/challenge) are all suitably trained and aware of process responsibilities.	12	Director of Finance & Corporate Resources
#4	**Corporate Governance - Scheme of delegations**	Priority 3: Delivering good quality, high value-for money services with good control and compliance with statutory obligations	343 - Resource and Process Deficiencies: Hindrance to Council Objectives	8	6	Assurance task linked to validation of Annual Governance Statement.\n\nReview of sample of decisions made in year (staffing, financial and constitutional) to evidence the scheme of delegation in the Constitution was complied with.	8	Monitoring Officer
#5	**Partnership working**	Priority 1: Improving quality of life for local people: Improving the happiness and wellbeing of residents	308 - Public Sector Partnership Risk: financial burdens and delivery impact	15	12	1) What governance exists for choosing partners and how are these partnerships managed? Nominated managers, regular reviews, defined outputs, where are outcomes reported to?\n\n2) Select a small number of existing partnerships, how were these selected and approved? What policies were followed?	20	Corporate Director - People
#6	**Development Management**	Priority 2: Creating a better Huntingdonshire for future generations	290 - Unplanned growth due to ineffective sustainable development planning.\n\n296 - Inadequate 5-Year Housing Land Supply Due to Outdated Local Plan	12	8	Verify project plan in place for review of Local Plan, engagement with members is evidenced, review annual monitoring on five year land supply and accuracy of data.	12	Corporate Director - Place

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#7	**Home Improvement Agency**	Priority 1: Improving quality of life for local people: Improving the happiness and wellbeing of residents	309 - Public Sector Pressures Risk: Financial Impact on Council	16	12	Risk mitigation is *"Active engagement with both health and public health agencies to develop shared priorities and interventions"*. The Internal Audit will consider how the arrangements with the Home Improvement Agency are working, how the agreements outcome are managed, whether they are providing best value for the Council and if decision making is in line with HDC's policies.	12	Corporate Director - People
Proposed new audits:								
#8	**Operations, vehicle maintenance processes**	Priority 3: Delivering good quality, high value-for money services with good control and compliance with statutory obligations	327 - Vehicle Maintenance Staff retirement	15	3	Ensure records for service continuity exist, are kept updated and reviewed to enable service to continue without disruption	15	Corporate Director - People
#9	**All services, contract management**	Priority 3: Delivering good quality, high value-for money services with good control and compliance with statutory obligations	280 - Failure to effectively manage contracts	9	4	Review a selection of contracts across various services that have been procured in 2023/24 and review how these are being monitored and managed by service managers.	20	Director of Finance & Corporate Resources
#10	**Data Quality Standard Compliance**	Priority 3: Delivering good quality, high value-for money services with good control and compliance with statutory obligations	262 -Data Quality Standard Compliance	9	3	Lack of compliance with Data Quality Strategy leading to a potential for wrong decisions being made based on inaccurate information.	15	Chief Operating Officer
#11	**One Leisure, pool operation records**	Priority 1: Improving quality of life for local people: Improving the happiness and wellbeing of residents	328 - Mixing of pool chemicals resulting in serious injury or death to one or more people	12	8	Review of all processes and controls linked to safe operation of pools.	15	Head of Leisure & Health
#12	**Review of asset management records, HDC properties**	Priority 3: Delivering good quality, high value-for money services with good control and compliance with statutory obligations	186 - Failure to maintain Council's assets , results in assets not fit for purpose and/or possible accidental injury to users/occupiers.	16	6	Ensure all records meet statutory requirements. This should include H&S records for water hygiene, asbestos etc	15	Director of Finance & Corporate Resources
#13	**Review of commercial estates rent review processes and invoicing**	Priority 3: Delivering good quality, high value-for money services with good control and compliance with statutory obligations	288 - Financial strain and uncertainty impacting service delivery	16	8	Strategic priority to carefully consider expenditure for non-statutory services and maximise income for commercial interests.	15	Director of Finance & Corporate Resources
#14	**DFG Grant verification**					Annual need	3	Chief Operating Officer
#15	**Green bin implementation & transfer to BAU operations**	Priority 2: Creating a better Huntingdonshire for future generations	Project risk - £2m/annum income stream	15	5	High value service, will this continue to operate effectively and in line with controls once it's transferred to normal service. Verification of project to business as usual transfer plans, identification of process and control owners going forward, process notes	15	Corporate Director - People

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#16	**Green credentials on projects already implemented**	Priority 2: Creating a better Huntingdonshire for future generations	307 - Environmental Sustainability Risk: Challenges to Area Attraction	9	9	The Council is investing consider resources into reducing its negative impact upon the environment; how are the returns on these investments being captured, verified and reported. What happens where projects are not achieving the expected outcomes?	15	Corporate Director - Place
#17	**Code of procurement**	Priority 3: Delivering good quality, high value-for money services with good control and compliance with statutory obligations	279 - Non Adherence and failure to follow agreed procurement policies and processes	12	6	Consider an extract of annual spend by supplier from TechOne. Select a sample of suppliers across multiple delegated spend levels and consider the procurement proccess followed.	15	Director of Finance & Corporate Resources
#18	**Facilities Maintenance & ICT**	Priority 3: Delivering good quality, high value-for money services with good control and compliance with statutory obligations	177 - Power loss to main server rooms causes significant failure or loss of IT systems inculding telephony, data systems, software and hardware.	16	6	Review of physical infrastructure e.g., emergency generator, processes and regular checks undertaken to ensure these key resources remain effective.	15	Director of Finance & Corporate Resources
#19	**Key Controls - Internal Board assurance**	Priority 3: Delivering good quality, high value-for money services with good control and compliance with statutory obligations	343 - Resource and Process Deficiencies: Hindrance to Council Objectives	4	3	Review of board functions against agreed ToR, follow up of action completions, demonstration of effective governance and challenge.	12	Monitoring Officer
ICT AREAS								
#20	**Critical Applications Security**	Priority 3: Delivering good quality, high value-for money services with good control and compliance with statutory obligations	301 - Cybersecurity Risk: Growing Threat Landscape and Vulnerabilities	20	15	Audit commenced in 2023/24 by BDO.	15	Chief Operating Officer
#21	**Follow ups, previous ICT actions**	Priority 3: Delivering good quality, high value-for money services with good control and compliance with statutory obligations	339 - Major ICT Failure Risk: Disruption to Council Operations	12	9	**Carry forward from 2023/24 plan** - review of a sample of previous ICT audit findings to validate if the actions were still in place and were effective.	7	Chief Operating Officer
#22	**Immutable Back ups**	Priority 3: Delivering good quality, high value-for money services with good control and compliance with statutory obligations	339 - Major ICT Failure Risk: Disruption to Council Operations	12	9	**Carry forward from 2023/24 plan -** The immutable backups were put in 2022/23. ICT had an independent audit to ensure that backups were separated enough from our network that should there be a cyber incident the immutable backups would not be impacted. No audit was undertaken of the processes for recovery, schedule for testing authenticity of backups and independent storage of username & passwords. ICT Management has suggested they need to ensure that we have all this in place to provide assurance that the data is protected and can be recovered when required.	8	Chief Operating Officer

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#23	**IT Governance & Strategy**	Priority 3: Delivering good quality, high value-for money services with good control and compliance with statutory obligations	340 - Information Breach Risk: Weakness in Data Security	12	9	**Carry forward from 2023/24 plan** - Review of Information Governance arrangements, including policies, with focus on in service arrangements. Review of training, education and support provided for all staff (perm, FTC, contractors, agency) to mitigate the risk.	15	Chief Operating Officer