

**PETERBOROUGH CITY COUNCIL
INTERNAL AUDIT PLAN 2024/25**

AUDIT ACTIVITIES Provision for Internal Audit and Anti-Fraud activities that are not subject to risk assessment.	
SERVICE / SYSTEM	AUDIT SCOPE
Annual Audit Planning and monitoring	Produce risk assessed annual plan and strategy, including reporting of the progress of the plan during the year. In accordance with PSIAS. Review of Internal Audit effectiveness, Internal Audit Charter, Internal Audit Ethics Policy. Development and monitoring of the Quality Assurance Improvement Plan.
Annual Audit Opinion	Produce report detailing work carried out and Head of Internal Audit Opinion of Governance, Risk and Control, in accordance with PSIAS.
Audit Committee Support	This includes a review of Audit Committee effectiveness, update of the Audit Committee Handbook, provision of training and attendance at meetings.
Annual Governance Statement	Review of senior management self-assessment assurance statements to feed into the AGS. Review of action plan progress.
Corporate Governance and Assurance Framework	To support Director of L&G in a review of the local code of corporate governance based upon the most up to date CIPFA / SOLACE publication "Delivering Good Governance in Local Government: Framework.
Fraud activities	National Fraud Initiative – data collection and submission for the bi-annual national data matching exercise, plus investigation of the resulting data. Investigations into alleged fraud or irregular activity, as required. Review of fraud policies, including Whistleblowing policy.
Working Groups/ Boards/Committees	Attendance at working group/board meetings (for example: Risk Management, Information Governance, Cyber Security, Project and Procurement boards) and council committees, including annual report of audit activity relating to external organisations to the Shareholder Committee. Reviewing emerging issues.
Carry Forward Provision	Provision for the completion of 2023 - 24 audits.
Action Tracking	Reviewing and monitoring the implementation of agreed recommendations.
Contingency	Allowance for unplanned work, particularly considering changes to the risk, control and governance framework that may result from transformation programmes and organisational change.
Advice and Consultancy	Allowance exists for time spent on providing risk and control advice to officers, management and members, as well as ad hoc requests for consultancy work.

TOTAL AUDIT DAYS	300
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CERTIFICATION & VERIFICATION

Certification of grant claims in relation to funding received from government and other funding bodies, as well as other submissions we are required to make to government. These are not subject to risk assessment as they must be completed.

DESCRIPTION	DEPT	COMMENTS
Disabled Facilities	CS	Non-ring-fenced capital funding towards Disabled Facilities grants that PCC can award to disabled clients for necessary housing alterations. Completion by October 2023.
Integrated Transport Block	PE	A DfT scheme via the CPCA to help local authorities cut carbon emissions and create local growth. Completion by August 2023
Highways Maintenance	PE	A DfT grant via CPCA for small transport improvement schemes costing less than £5 million, and for planning and managing the road networks. Completion by August 2023 (Needs Element, Incentive Element, Additional Incentive Element).
Pothole Action Fund	PE	A capital funded DfT grant via the CPCA to support pothole repairs. Completion by August 2023
National Productivity Investment Fund	PE	From DfT via CPCA to improve local road networks and public transport. Completion by September 2022
Supporting Families	CS	Payment by results scheme. Requirement to audit 10% of the claims for every submission. Also, to review the council's Outcome s Plan, which documents how PCC will apply the scheme. Claims reviewed monthly.
Housing / Homelessness Support	PH	From DHSC. Links to the Drugs and Alcohol Treatment programme.
Mayor's Charities	LG	Independent examination of the Mayor's Charities' accounts, in line with the Charity Commission's requirements.
TOTAL AUDIT DAYS		75

**PETERBOROUGH CITY COUNCIL
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Prioritised Audits for Review

The following audit areas have been subject to an assessment (of size, corporate importance, stability, vulnerability and specific concerns) and ranked accordingly. The assessment, and therefore the ranking, may change during the year as circumstances alter and new risks emerge. Audit reviews will be prioritised on the basis of this ranking, along with the number of audit days available, the knowledge and experience of staff and any timing requirements. The shaded areas represent audits that will not be possible with current resources.

SERVICE OR SYSTEM	Strategic Risk Register link	DEPT	OUTLINE AUDIT SCOPE	PRIORITY
Health and Safety	Health & Safety	CorpS	Monitor/review the implementation of actions from a recent external review of Health and Safety.	H
Performance Framework		CorpS	Review of Performance Management Framework and KPI assurance, including development of VFM KPIs and links to Service Planning.	H
Transformation & Programme Management	Improvement Programmes	CorpS	A review of new Project Management Model and business case quality, including evaluation of VFM (against new VFM policy).	H
Financial Operating Framework	Financial Resilience	CorpS	Control advice during development of revised Financial Rules and Contract Standing orders.	H
External Organisations - Governance	Financial Resilience	CorpS	An overarching review of the governance of external organisations to ensure investments are protected and contracts are managed appropriately.	H
Emergency Planning	Emergency Resilience	PE	Monitor the implementations of actions from past Internal Audits of Business Continuity, and review the management of this shared service.	H
Investment Strategy	Financial Resilience	CorpS	A look at how decisions in respect of investments are assured in terms of returns on and protection of those investments.	H
Quality Assurance	Safeguarding	AS/CS	Review of the arrangements that ensure key safeguarding risks are mitigated through appropriate monitoring of practice.	H
Procurement and Contracting	Procurement and Contracting	CorpS	Critical friend role during development of Procurement Strategy, Commercial Strategy, Contract Management Standards and implementation of Procurement Act 23.	H
Temporary Accommodation / Homelessness	Housing	PE	A review of the purchase and management of homes used to support homelessness.	H

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SERVICE OR SYSTEM	Strategic Risk Register link	DEPT	OUTLINE AUDIT SCOPE	PRIORITY
Project Management	Financial Resilience	All	Specific projects will be chosen to look at their management and benefits realisation. (eg Towns Fund/Station Qtr)	H
Building Control	Health and Safety	PE	Evaluate how management obtain assurance that processes are followed correctly and completely to ensure Health and Safety risks are mitigated.	H
Peterborough Investment Partnership	Financial Resilience	PE	A review of governance arrangements.	H
Register of Interests	Financial Resilience	LG	A review of the process for ensuring that registers are complete, accurate and up to date for directors, members and staff.	H
Contract Management	Financial Resilience	PH/AS/CS	Reviews of contract management on specific contracts concentrating on Public Health, Children's and Adult's contracts following de-coupling.	H
Income and Debt Management	Financial Resilience	AS	A review of income generation (to ensure all charges billed accurately) and debt management (to ensure effective collection of debt) arrangements.	H
HR Policies	Workforce Planning	CorpS	Advice during review of all HR policies and development of new HR manual, which aims to empower managers in their staff management role.	H
School Reviews		CS	Review of a selection of schools to incorporate arrangements such as governance, budgetary control and contract tendering, H&S, Cyber security.	H
Direct Payments	Financial Resilience	AS	Process review to ensure payments are being made accurately and efficiently and spend is monitored.	H
Starters, Movers and Leavers	Cyber Security	CorpS	A review of the management of the movement staff in terms of IT systems and assets.	H
ICT Disaster Recovery	Cyber Security	CorpS	Arrangements for recovery from an IT incident/event to ensure security and continuity of IT systems.	H

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SERVICE OR SYSTEM	Strategic Risk Register link	DEPT	OUTLINE AUDIT SCOPE	PRIORITY
S106/CIL	Financial Resilience	PE	Review of arrangements that ensure the allocation and spending of monies held is effective and meets corporate objectives.	H
Risk Management		CorpS	Critical friend role during development and implementation of new strategy, policy and procedures. Review of compliance at year end when embedded.	H
Financial Resilience	Financial Resilience	CorpS	Annual review (with Risk Manager) of self-assessment against CIPFA Financial Management Code	H
			TOTAL AUDIT DAYS	485

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Prioritised Audits considered for Review, presently below the line.

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SERVICE OR SYSTEM	Strategic Risk Register link	DEPT	OUTLINE AUDIT SCOPE	PRIORITY
Peterborough Limited	Financial Resilience	PE	Dependant on the outcome of the current overarching review of governance, a deeper dive into any specific areas highlighted for review.	H
Shared Service Arrangements	Financial Resilience	All	Following de-coupling, ensure there are appropriate arrangements operating to manage remaining shared services and any shared contracts.	H
Housing Needs		PE	A review of the arrangements for awarding loans, suitability of repayment plans and debt management.	H
Accounts Payable		CorpS	A system review of this financial system and associated processes.	H
IT System Developments		CorpS	Control advice during the development of new and upgraded IT systems.	H
Staff Inductions		CorpS	To review procedures that ensure consistency of application and content, including financial principles.	M
Pre-Payment Cards		AS	A review of the arrangements for managing disbursements in respect of appointeeships, including the operation of the contracts.	M
Whistleblowing		LG	An evaluation of policy and procedures for managing and investigating whistleblowing claims.	M
Leased Estate Management		CorpS	A review of the management of property that PCC leases out for residential and commercial purposes.	M
Statutory Nuisance complaints		PE	A review of the process for handling statutory nuisance complaints in light of service demand. Approach needs to reflect service capacity, opportunity to identify a new process that is fit for purpose for the future.	M
Licensing Applications		PE	A review of the management of applications and complaints in relation to Licensed Premises.	M
Domestic Abuse cases		PE	A review of the management of these in relation to homelessness presentations	M

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Housing Register Applications		PE	Audit of Housing Register Reviews to evaluate accuracy against criteria.	M
TOTAL AUDIT DAYS				180

DEPARTMENTS	
CorpS	Corporate Services
LG	Legal and Governance
CS	Children's Services
AS	Adult Services
PE	Place & Economy
PH	Public Health

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