

APPENDIX A – PROPOSED EAST HERTS COUNCIL AUDIT PLAN 2023/24

Audit	Proposed Outline Scope	Proposed Days
COVERAGE OF KEY FINANCIAL SYSTEMS		
Business Rates (shared with SBC).	An audit covering risks linked to raising liability, billing (including reliefs and discounts), collection, and recovery.	49
Council Tax (shared with SBC).	An audit covering risks linked to raising liability, billing (including reliefs and discounts), collection, and recovery.	
Housing Benefits (shared with SBC).	An audit covering risks linked to claim submission, assessment, changes in circumstances and payment.	
Asset Management Assurance Mapping Refresh.	A short review of the existing assurance map for any changes and exceptions.	
Creditors.	An audit covering risks linked to requisitioning / ordering process, creating and amending supplier accounts, the payment of invoices, systems access and reconciliations with interfacing systems.	
Debtors.	An audit covering risks linked to creating and amending debtor accounts, the receipt of remittances, recovery action, systems access and reconciliations with interfacing systems.	
Treasury Management Assurance Mapping Refresh.	A short review of the existing assurance map for any changes and exceptions.	
Payroll Assurance Mapping Refresh.	A short review of the existing assurance map for any changes and exceptions.	
Main Accounting Assurance Mapping Refresh.	A short review of the existing assurance map for any changes and exceptions.	

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COVERAGE OF OPERATIONAL SERVICES		
S106 Agreements.	An audit covering risks linked to recording and monitoring S106 contributions, spending contributions due and received.	94
Land Charges.	An audit covering risks linked to processing local land searches, fees & charges.	
Community Grants & Funding.	An audit covering the risks linked to the application of policies and procedures for awarding grant funding to local organisations.	
Houses in Multiple Occupation.	An audit covering the risks linked to property that is being used by multiple occupants, compliance with legislation.	
Environmental Health Case Management Record Keeping.	An audit covering the risks linked to accuracy and completeness of record keeping within the environmental health case management system.	
Customer Services Cash Handling.	An audit covering the risks linked to the receipt and banking of miscellaneous income received through Customer Services.	
Court Cost Tracking.	An audit covering risks linked with payments due to the Council in respect of recovery of court costs.	
Residents Parking Permits.	An audit covering the risks linked with applying for and receiving parking permits.	
Planning & Development Fees.	An audit covering the risks linked to levying and collecting fees & charges associated with planning developments.	

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COVERAGE OF CORPORATE SERVICES/THEMES		
Tender Process.	An audit covering risks linked to tender invitation, receipt, evaluation, and award.	35
Risk Management Assurance Mapping Refresh.	A short review of the existing assurance map for any changes and exceptions.	
Corporate Governance Assurance Mapping Refresh.	A short review of the existing assurance map for any changes and exceptions.	
Transformation.	Provision to provide support and internal audit coverage associated with the transforming East Herts programme.	
Grant Audits	To provide for auditing external funding arrangements where the funding body attaches associated conditions e.g. Homes England.	
COVERAGE OF INFORMATION TECHNOLOGY		
Mobile Device Security (shared with SBC).	An audit covering risks linked to the framework for mobile device security and safety.	12
IT Project Management (shared with SBC).	An audit covering the risks linked to governance and delivering projects within the IT programme.	

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CONTINGENCY		
Contingency.	To provide for adequate response to risks emerging during the course of the financial year.	7
STRATEGIC SUPPORT		
Head of Internal Audit Opinion 2022/23.	To prepare and agree the Head of Internal Audit Opinion and Annual Report for 2022/23.	3
Audit & Governance Committee & Recommendation Follow Up.	To provide services linked to the preparation and agreement of Audit & Governance Committee reports, meeting with the Audit & Governance Committee Chair prior to each Audit & Governance Committee (as required) and presentation of reports / participation at Audit & Governance Committee. Follow up of Critical and High priority recommendations.	10
Client Liaison, Ad-hoc Advice.	This involves meetings and updates with the Council's Audit Champion and other key officers.	10
Plan and Progress Monitoring.	To produce and monitor performance and billing information, work allocation and scheduling.	12
SIAS Development.	Included to reflect the Council's contribution to developing and maintain the shared service / partnership through its service plans and corporate activities.	5
Matters Arising From SAFS	To deal with any audit related matters arising from work carried out by the Shared Anti-Fraud Service (SAFS).	2

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2024/25 Audit Planning.	To provide services in relation to preparation and agreement of the 2024/25 Audit Plan.	5
2022/23 projects requiring completion.	Additional time, if required, for the completion of 2022/23 audit work carried forward into the 2023/24 year. Any unused days will be returned to contingency for use on emerging risks and audits or allocated to audits in the reserve list.	6
TOTAL		250