

# INTERNAL AUDIT PLAN

## 2023-24



**Horsham  
District  
Council**

### Planned Audit Reviews

Review Name	Outline Objective
Accounts Payable	To review the processes and key controls relating to the Accounts Payable system, including those in place for ensuring the accuracy of vendor details, the processing of invoices, goods receipting and promptness of payments.
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.
Payroll	To review controls in relation to the staff payment system, including those relating to starters, leavers, temporary and permanent payments, variations of pay, and pre-employment checks.
Treasury Management	To review the adequacy of key controls and procedures across the Council's treasury management arrangements, including cash flow forecasting, segregation of duties, financial investments and use of treasury advisers.
Business Continuity	The objective of this audit will be to review the arrangements and plans in place for business continuity across the organisation, focussing on the ability of services to continue to function in the event of a significant adverse event.
Environmental Health (Corporate Compliance) follow Up	This review will assess the implementation of the agreed actions arising from the Environmental Health & Licensing (Corporate Compliance) audit that was completed in 2021/22 which received an audit opinion of partial assurance.
Private Sector Housing Assistance Grants follow up	This review will assess the implementation of the agreed actions arising from the Private Sector Housing Assistance Grants audit that was completed in 2021/22 which received an audit opinion of partial assurance.
Bar & Catering Facility follow up	This review will assess the implementation of the agreed actions arising from the Bar & Catering audit that was completed in 2022/23 which received an audit opinion of minimal assurance.
Fleet Management follow up	This review will assess the implementation of the agreed actions arising from the Fleet Management audit that was completed in 2022/23 which received an audit opinion of partial assurance.

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<b>Review Name</b>	<b>Outline Objective</b>
Land Charges follow up	This review will assess the implementation of the agreed actions arising from the Land Charges audit that was completed in 2022/23 which received an audit opinion of partial assurance.
Cyber Preparedness (Annual Health Check)	This audit will review the key controls operating for managing the significant risks in relation to Cyber Security, including an assessment of the controls to enable the authority to continue to function in the event of a cyber incident.
Mobile Device Management	This audit will consider the Council's approach to managing the risks associated with the security and control of the data contained on, and security of, smartphones and tablets.
Agile Computer Application Audit	<p>The Agile Computer Application has gone live for the Environmental Health &amp; Licensing Department and is now operational. The implementation programme is now focussed on the Building Control department.</p> <p>This application audit will review the live system for the Environmental Health &amp; Licensing Department. This will include all major input, processing and output controls and will review the controls in place to interface with any other systems and ensure appropriate system ownership and responsibilities are known and understood.</p>
Print Procurement	To review the process for procuring external print work ensuring that proper governance controls are in place to ensure transparency and value for money.
Volunteers	To review the Council's processes for the selection, induction, training and supervision of volunteers. The audit will also focus on the wellbeing of volunteers, ensuring that there are adequate health and safety arrangements in place and that volunteers are managed appropriately.
Member Allowances and Expenses	To review Member allowance payments, and ensure that they are claimed and paid in accordance with the rules set out in the Council's Constitution.
Section 106 and CIL (Community Infrastructure Levy)	To examine the Council's arrangements for the management of Section 106 and CIL monies.
Private Sector Leasing Scheme	A new Private Sector Leasing (PSL) Scheme has recently been introduced to help reduce the number of households in bed and breakfast accommodation. In 2022/23, Internal Audit reviewed the procedures to ensure that they included expected controls. In 2023/24, a review of live cases will be

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<b>Review Name</b>	<b>Outline Objective</b>
	undertaken to ensure that the procedures are being complied with.
Safety of Staff / Lone Working	Working arrangements will be reviewed across the Council to ensure that appropriate safeguards are in place to protect staff.
Play Area Inspections	To review the processes and controls for ensuring that play areas are regularly inspected, and any defects are immediately reported and remedied to limit the likelihood of accident and/or injury.
Taxi Licensing	To review the processes and controls in place to ensure that the service is complying with legislative requirements and is operating in accordance with documented procedures. The audit will include income collection arrangements; inspection records; and protection afforded to personal and sensitive information.
Development – Corporate Compliance	Culture and ethical behaviour are an important aspect of the Council's control environment. The audit will include a review of roles and responsibilities, standards, awareness, and compliance with corporate policies and procedures.
Parking Services – Corporate Compliance	Culture and ethical behaviour are an important aspect of the Council's control environment. The audit will include a review of roles and responsibilities, standards, awareness, and compliance with corporate policies and procedures.
Property - Decarbonisation	To review the Council's decarbonisation plan to ensure that delivery targets are realistic, baseline data has been captured, stakeholders are engaged and progress is being routinely monitored.
Anti-Fraud and Corruption	To cover the investigation of fraud and irregularities, as well as proactive work, including the National Fraud Initiative (NFI) data matching exercise.

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### Internal Audit Service Management and Delivery

<b>Review Name</b>	<b>Outline Objective</b>
Action Tracking	Ongoing action tracking, and reporting of high priority actions.
Annual Internal Audit Report and Opinion	Creation of Annual Report and Opinion.
Audit and Fraud Management	Overall management of all audit and counter fraud activity, including work allocation, work scheduling and Orbis Audit Manager meetings.
Audit and Fraud Reporting	Production of periodic reports to the Senior Leadership Team and the Audit Committee covering the results of all audit and anti-fraud activity.
Audit Committee and other Member Support	Ongoing liaison with Members on internal audit matters and attending Audit Committee meetings and associated pre-meetings as appropriate.
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.
External Liaison	Liaison with external auditors and other external bodies, including attendance at regional and national audit groups and counter fraud hubs.
Organisational Management Support	Corporate Governance Group; Risk Management; and Horsham Management meetings (e.g. Departmental Team Meetings; Manager's Forums; Conferences).
Strategy and Annual Audit Planning	Development and production of the Internal Audit Strategy and Annual Audit Plan, including consultation with management and Members.