

INTERNAL AUDIT PLAN 2024-25



Review Name	Outline Objective
Finance	
Budgetary Management	To review of all elements of the Council's budget management arrangements including budget setting, monitoring, forecasting, reporting, and savings targets.
Cash and Bank	To review the arrangements in place to manage receipt, recording, and reconciliation of monies received by the Council in respect of all services.
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 functions, including cash flow forecasting, segregation of duties, financial investments, and the use of treasury advisers.
Key Governance Arrangements	
Finance – Corporate Compliance	Culture and ethical behaviour are an important aspect of the Council's control environment. This audit will include a review of roles and responsibilities, and awareness and compliance with corporate policies and procedures.
Member Interests	The purpose of this review is to ensure that there are effective corporate arrangements in place to manage conflicts of interest in relation to elected Members.
Procurement	This audit will use analysis of data from Council systems to seek assurance that, where aggregate spend on goods, services and/or works exceeds values set out in policy, the Council's Procurement Code has been complied with and can be reconciled with the Contracts Register.
Project Management	This review will seek assurance that the Council has in place a project management framework to support a consistent and proportionate approach to projects, including with regards to governance, monitoring, and reporting.
Risk Management	The purpose of this audit is to review the effectiveness of the corporate risk management strategy and procedures, and their application across departments

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	in particular following the introduction of a new risk management system.
Grant Certification	
Food Waste Collection	To check and certify the grant in accordance with the requirements of Defra.
Air Quality Grant	To check and certify the grant in accordance with the requirements of Defra.
Strategic Projects and Programmes	
Capitol Theatre	A major programme of works to refurbish the Capitol Theatre is due to commence in 2025. This review will seek assurance that robust governance and project management arrangements have been established to safeguard the Council's interests and ensure success of the project.
Lessons Learned	Following resurfacing works in one of the Council's car parks in 2023, this review will consider any potential lessons to be learned to help inform future works involving the commissioning of specialist services.
IT Audits	
IT Asset Management	This audit will review the Council's IT asset management arrangements to ensure that all significant assets are identified, recorded, and traceable. This review will seek to provide assurance over the whole life cycle of IT assets in use at the Council.
IT Backup and Recovery	This audit will evaluate the adequacy of backup and recovery provisions within the Council to ensure the resumption of activities in the event of a disruption to IT services and/or the need to rerun or restart a process.
Other Focus Areas	
Accessibility	The Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018 place a duty on the Council to ensure its website and applications are accessible by as many people as possible. This review will consider the corporate procedures in place to address accessibility and other actions taken by the Council to meet requirements.
Horsham Museum	Horsham Museum houses a collection of art and artefacts of local, historical interest. A large volume of

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	items is also held in storage, and a disposals exercise is planned in 2025. The purpose of this audit is to consider the adequacy of the disposal plan including compliance with regulations as well as consultation and approval processes.
Housing Allocations	The purpose of this audit is to review the end-to-end process of housing allocations and seek assurance that there are procedures and systems in place to ensure properties are allocated in accordance with Council policies.
Public Sector Equality Duty	The Council is legally required to have due regard to certain equality considerations when exercising its functions. This audit will review the Council's arrangements to consider, assess, and monitor the impact of its decisions and activities on different people, and how this is demonstrated including through publication.
Taxi Licensing	The Council is responsible for licensing taxi and private hire drivers, vehicles, and operators within the district. This audit will evaluate whether the service is complying with legislative requirements and is operating in accordance with documented procedures, including in relation to income collection, inspection records, and data protection.
Warnham Nature Reserve	Warnham Nature Reserve is owned and managed by the Council while the Friends of Warnham Local Nature Reserve oversee day-to-day operations at the reserve. This review will seek to provide assurance that the partnership is supported by a robust governance framework and management structure.
Contingencies	
Counter-Fraud and Anti-Corruption	A contingency budget to allow work to be undertaken on fraud awareness and ad hoc investigations including in relation to financial irregularity, conflicts of interest and cyber fraud.
General Contingency	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.
Service Management & Delivery	
Action Tracking	Ongoing tracking and reporting of agreed high priority actions.

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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 Management meetings.
Audit and Fraud Reporting	Production of periodic reports to management and the Audit Committee covering results of all audit and counter fraud activity.
Audit Committee and 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.
Organisational Management Support	Attendance and ongoing support to organisational management meetings (e.g. Corporate Governance Group, Risk Management, departmental team meetings).
Strategy & Annual Planning	Development and production of the Internal Audit Strategy and Annual Audit Plan, including consultation with management and Members.

Other Potential Auditable Areas

Property Decarbonisation	These are potential audits that could be drawn into the 2024/25 annual programme of work on a risk-basis should other audits be postponed or deferred, or should available contingency time allow for it.
Sustainability	
Temporary Accommodation	