

28 February 2025

Emergent Internal Audit Plan for the period from 1 April 2025 to 31 March 2026

Report of Tracy Henderson, Chief Internal Auditor and Corporate Fraud Manager

Electoral division(s) affected:

Countywide.

Purpose of the Report

- 1 This report provides the Committee with details of the emergent Internal Audit Plan for the period from 1 April 2025 to 31 March 2026.
- 2 The purpose of the report is to update and engage Members of the Audit Committee in the development of the Annual Internal Audit Plan 2025/26.

Executive Summary

- 3 This report sets out the first formal iteration of the annual Internal Audit Plan and describes:
 - (i) The basis of the plan;
 - (ii) The approach taken to develop the plan; and
 - (iii) The key characteristics which include:
 - The scale and pace of change
 - The structure of the plan
 - The content of the plan
 - The scale of the plan
- 4 The initial draft plan is set out for consultation and comment by the members of the Audit Committee.
- 5 The final version will need to be considered and approved at the next meeting of the Audit Committee and will then be monitored throughout the year.

Recommendation

- 6 Members are requested to comment on the proposed direction and process for the development of the emergent Internal Audit Plan for 1 April 2025 to 31 March 2026, which is attached at Appendix 2, and which will be brought back to the next Audit Committee meeting for formal approval.

Background

- 7 With effect from 1 April 2025 the Institute of Internal Auditor's (IIA) Global Internal Audit Standards 2024 (Public Sector UK), commonly referenced across the Internal Audit profession as the "Standards", the Institute of Internal Auditor's (IIA) Code of Practice for Internal Audit and the UK Public Sector Application Note will be adopted across the public sector.
- 8 These key documents set out the standards to be adopted by the council's Internal Audit Service and will replace the Public Sector Internal Audit Standards (PSIAS) that previously applied across Local Government since April 2013.
- 9 The revised standards are consistent with the previous PSIAS in that they include the need for 'risk-based plans' to be developed for Internal Audit Services and for plans to receive input from management. The requirements also include the development of an emergent Internal Audit Plan designed to invite comment from management and the Audit Committee.

Basis for the Plan

- 10 The requirements of Domain IV, Standard 9.4 of the Global Internal Audit Standards 2024 (the "Standards") states that the 'Chief Audit Executive' must

"create an internal audit plan that supports the achievement of the organization's objectives. The chief audit executive must base the internal audit plan on a documented assessment of the organization's strategies, objectives, and risks. This assessment must be informed by input from the board and senior management as well as the chief audit executive's understanding of the organization's governance, risk management, and control processes. The assessment must be performed at least annually".
- 11 These principles have been applied in the development of the emergent Internal Audit plan as follows:
 - i. **Annual Internal Audit Opinion**

The requirements of Domain IV, Standard 11.3 of the Global Internal Audit Standards 2024 (the "Standards") and the Code of Practice for Internal Audit makes reference to the Chief Internal Auditor and Corporate Fraud Manager forming an annual assurance opinion based on the annual programme of audit work

as well as assurance obtained by other means. The current audit approach contains four main types of audits. It is not considered cost effective or necessary to obtain coverage of all strategies, business units and risks so these are reviewed on a risk basis each year.

In addition to audit work delivered during the audit year, the Chief Internal Auditor and Corporate Fraud Manager also considers any issues identified through fraud and corruption issues which arise, or in the development of new systems insofar as they impact on the effective operation of governance, risk management or internal control within the Council.

The Internal Audit Service also provides advisory services to the council and its external clients. This can include providing support on the development of systems and processes, as well as with emerging projects, which ensures early engagement and audit support where appropriate.

The Chief Internal Auditor and Corporate Fraud Manager also seeks to place reliance on assurance mechanisms within the Council as well as the findings of other auditors and inspectors in reaching an annual opinion.

The plan is flexible and is reviewed and adjusted throughout the year, as necessary, in response to changes in policies, systems, processes, risks and controls across the Council.

ii. Based on a Risk Assessment

The Internal Audit service works closely with the Council's Risk Management and Governance Team. The Audit Managers liaise formally and informally with the Risk, Insurance and Governance Manager and Auditors work with the Risk and Governance section to share intelligence, information, and issues of concern. Internal Audit also regularly engages with Corporate Directors and Heads of Service, as well as colleagues across Human Resources, Legal, Performance, Finance, and ICT, to ensure that known and emerging unregistered risks are considered in annual audit planning.

Audit planning considers key risks, and the focus of audit work is tailored accordingly to ensure that local and national issues and risks are addressed.

The Chief Internal Auditor and Corporate Fraud Manager ensures a culture of risk awareness is maintained within the service so that

all members of the team are aware of local, regional, and national risks in the performance of their duties.

Through regular liaison and the sharing of Internal Audit Plans with colleagues across the North East and the Local Authority Chief Auditors Network (LACAN), Internal Audit ensures that it is aware of emerging risks in other Council's and considers these as part of the audit planning.

iii. Informed by Expectations

The Internal Audit Service is aligned to service and service grouping structures, ensuring teams engage positively with Corporate Directors and their teams.

The annual plan is based on consultation and discussion with management teams and key officers to ensure it is focused on key risks, core systems and areas where Internal Audit can effectively contribute to the effectiveness and efficiency of governance, risk management and control processes.

An emergent plan is produced to help ensure early engagement with Members represented on the Council's Audit Committee.

Audit Planning

- 12 The approach to audit planning in the Council has been based largely, but not exclusively, on the following:
- i. Review of the Strategic Risk Register
 - ii. Review of the assurance map compiled during the year taking into account the work of other assurance providers.
 - iii. Cumulative audit knowledge and experience.
 - iv. Findings and outcomes from audit and investigation work in 2024/25 and earlier years.
 - v. Engagement with Heads of Service and their management teams.
 - vi. Engagement with audit colleagues across the North East and the Local Authority Chief Auditor Network (LACAN).
 - vii. Engagement with the Risk, Insurance and Governance teams.

- 13 On this basis, an emergent plan of areas for audit coverage has been developed. Areas have been considered on a risk basis and a plan for consultation has been produced. This has initially been presented to Corporate Directorate management teams for comment, to ensure that the risks identified are consistent with their understanding and assessment.

Key Characteristics of the Annual Plan

Scale and Pace of Change

- 14 The national context is important to consider whilst assessing the local issues as Durham County Council continues to go through a period of continuous change.
- 15 Since the beginning of austerity in 2010, the organisation has met ongoing changing and increasing demand pressures and in most recent times the impact of the unavoidable base budget pressures resulting from pay and price inflation. This means that local government needs to keep pace with demographic and technological changes and therefore Durham County Council continues to undergo fundamental changes which are envisaged will continue for the foreseeable future.
- 16 Changes are taking place in the design, commissioning, and delivery of services, with ongoing activity to deliver savings across all areas of the Council. The implementation of changes and public service reform, with a reduced workforce whilst delivering business as usual and achieving key priorities remains a key challenge for the Council and must be reflected in the Internal Audit Plan.
- 17 Internal audit planning therefore must take into account the above changes, while also considering that:
- i. Financial pressures are a driver for change – where there is change, there is risk.
 - ii. With workforce cuts and re-organisations, there is a risk of dissatisfied staff and a loss of experience.
 - iii. Cutting costs can also lead to cutting of control; and
 - iv. The organisation needs to be more inventive, which needs to be taken into account when conducting audits.
- 18 The Internal Audit Plan must continue to be sufficiently flexible to enable assurance to be obtained over current as well as emerging risks, as well as those risks yet to be identified. As such there are areas where Internal

Audit work cannot be fully defined at this stage but where allocation of resource is required to help support good governance, risk management and control.

- 19 Whilst Internal Audit adds value and provides assurance in these areas, the detailed areas for focus are the subject of ongoing discussions with the business. Rather than define specific audits and then change them, the plan includes allocations of work which will be applied to specific aspects of audit activity throughout the year. There will be similar allocations in other areas with details of specific audit activities reported to Corporate Directors, Heads of Service and the Audit Committee throughout the year.
- 20 Periods of change inevitably increase the potential for risks, both positive (opportunities) and negative (hazards). The reduction in workforce for example provides opportunity for breakdown in control as well as an opportunity to consider new, more efficient ways of organising people, systems, and processes without impacting adversely on internal control.
- 21 The Internal Audit Service actively engage with the organisation and strive to be seen to add value. To reflect this risk the audit plan will continue to allocate time for advice and consultancy and developing systems support to officers to support and challenge them in the establishment and development of their systems of governance, risk management and internal control. We will also deliver work on the core financial systems, counter fraud related activities and other areas of irregularity, as well as probity audits to provide assurance that the basic governance and control arrangements are continuing to operate effectively, minimising the risks of misappropriation, loss and error.
- 22 The continued pace of change across the Council requires assurance that is prioritised and timely. The Internal Audit Plan must provide for this assurance, to enable remedial actions or controls to be implemented on a timely basis. Based on experience and feedback from Service Grouping Management Teams there is a continued need for shorter, more focused and practical audits in areas of emerging risk.
- 23 The characteristics of the plan: flexible, supportive, challenging, prioritised and timely are not new however, it remains critical that these principals are maintained if Internal Audit is to help the Council to continue to respond effectively to the scale of change.
- 24 Based on the above, the Chief Internal Auditor and Corporate Fraud Manager considers that assurance is best obtained through a combination of different audits and other sources of assurance. This is not an uncommon approach, but it has been tailored to reflect the specific needs of the Council. It is consistent with the approach taken

in the development and delivery of the 2024/2025 Internal Audit Plan. With the greater need to add value it is the intention for the service to increase its advice and consultancy work whilst still balancing the need for assurance.

Plan Structure

- 25 There are four different types of audit activity in the plan.
- i. Key System
 - ii. Assurance Review
 - iii. Advisory Services
 - iv. Grant Certification
- 26 This approach of using different types of audits and other work is considered the most effective way to deliver the strategy for Internal Audit.

Plan Content

- 27 In summary, there is focus on risk-based audits and providing assurance over key systems. This reflects the need to focus on the management of emerging risks and ensure the continued operations of controls within the Council's overall governance arrangements, its systems, and its processes.
- 28 There is time allocated to developing systems and supporting service groupings with new initiatives and any changes in service delivery.
- 29 The emergent plan has been compiled to reflect the Corporate Management Team and Service Grouping structure in the Council as follows:

Adult and Health Services (AHS)
Chief Executives (CE)
Children and Young People Service (CYPS)
Neighbourhoods and Climate Change (NCC)
Regeneration, Economy and Growth (REG)
Resources (RES)

It should be noted that some activities in the Regeneration, Economy and Growth part of the emergent plan have temporarily been realigned to Neighbourhoods and Climate Change whilst staffing changes take place.

30 To help ensure that the plan is flexible, and the service is able to respond to any key risks in the year, the emergent plan includes a block of contingency time from which specific audits can be delivered in the year. Further details will be provided at the next Audit Committee in the finalisation of the plan and throughout the year.

Scale of the Plan

31 The annual internal audit plan needs to be deliverable within available resources. The Internal Audit Team has an approved establishment of 18 posts, equivalent to 17.10 FTEs.

32 As a result of this planning, the latest forecast of available resources to be allocated to the management and delivery of the annual audit plan for 2025/26 is 4,403 days. The detail of this allocation is shown in the table below.

Estimated Gross Days Available	4,403
Non – Productive Time (Annual Leave, Sickness, Office Duties, New Standards etc.)	1,087
Non – Productive Time (Training)	566
Productive Time – not allocable to services, e.g. Audit Planning, Supporting Audit Committee, Quality Assurance, Contingency	854
<u>Audit Plan for 1 April 2025 to 31 March 2026</u>	
Audit days required to complete and close audit reports relating to 2024/25	55
Chief Executive	120
Adult and Health Services (AHS)	133
Children and Young People Service (CYPS)	127
Neighborhood's and Climate Change (NCC)	206
Regeneration, Economy and Growth (REG)	123
Resources (RES)	537
Schools	165
Durham Police and Crime Commissioner / Durham Constabulary	230
Durham and Darlington Fire & Rescue Authority	96
Durham Crematorium	18
Mountsett Crematorium	18
Pension Fund	62
Durham City Charter	6
TOTAL DAYS REQUIRED	4,403

The allocation comparison between 2024/25 and 2025/26 can be seen in Appendix 3.

Emergent Plan Content

- 33 Within this framework an emergent work programme of potential work has been developed. This is based on an assessment of risk.
- 34 Consultation is ongoing with Corporate Directorate Management Teams and Corporate Directors. It is likely that elements of the plan will be changed as part of this overall process of engagement and reconciling proposed audit work with available resources.

Background papers

The Institute of Internal Auditor's (IIA) Global Internal Audit Standards 2024 (Published in January 2024)

The Institute of Internal Auditor's (IIA) Code of Practice for Internal Audit (Published in January 2025)

The Global Internal Audit Standards in the UK Public Sector Application Note (Published in December 2024)

Strategic Internal Audit Plan – Reviewed and updated January 2025

Review of the Strategic Risk Register

Other useful documents

None

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Appendix 1: Implications

Legal Implications

There are no specific legal implications associated with this report. Internal Audit contribute to the effective governance of the Council and provide relevant and appropriate challenge and oversight where necessary.

Finance

There are no specific financial implications associated with this report. Internal Audit work has clear and direct effects, through recommendations made, to assist in improving value for money obtained, the probity and propriety of financial administration, and / or the management of operational risks.

Consultation

All Corporate Directors and all Heads of Service.

Equality and Diversity / Public Sector Equality Duty

None.

Climate Change

There are no direct implications on climate change as a result of this report, however the Internal Audit Service ensures that it considers climate change and sustainability in the recommendations that are made.

Human Rights

None.

Crime and Disorder

None.

Staffing

There are no specific staffing implications associated with this report. However, the delivery the plan is based on the assumption that the service operates with a full staffing establishment of 17 posts, equivalent to 16.10 FTE throughout the year.

Accommodation

None.

Risk

The key risk is that actions agreed in audit reports to improve the control environment and assist the Council in achieving its objectives are not implemented. To mitigate this risk, a defined process exists within the Service to gain assurance that all actions agreed have been implemented on a timely basis. Such assurance is reflected in reports to the Audit Committee. Where progress has not been made, further action is agreed and overseen by the Audit Committee to ensure action is taken.

Procurement

None.

EMERGENT INTERNAL AUDIT PLAN - SERVICE GROUPING BREAKDOWN

Service Grouping	Service	Audit Title	Audit Type	Estimated Days
Chief Executives	Corporate Affairs	Core Non Financial Systems: Performance Management Arrangements	Assurance	10.00
Chief Executives	Corporate Affairs	Corporate Performance Management Framework	Assurance	10.00
Chief Executives	Corporate Affairs	Corporate Business Intelligence	Assurance	10.00
Chief Executives	Corporate Affairs	Revised approach to Best Value for local authorities	Advisory Services	5.00
Chief Executives	Corporate Affairs	Communication Strategy including Comms and Social Media Protocols	Assurance	5.00
Chief Executives	Corporate Affairs	Project Management	Assurance	12.00
Chief Executives	Corporate Affairs	Corporate Arrangements for Information Governance - ICO accountability framework	Assurance	10.00
Chief Executives	Corporate Affairs	Transformation Project	Advisory Services	30.00
Chief Executives	Legal and Democratic Services	Electoral Services	Assurance	10.00
Chief Executives	Legal and Democratic Services	RIPA Officers Group	Advisory Services	2.00
Chief Executives	Legal and Democratic Services	Company Governance Group	Advisory Services	3.00
Chief Executives	Legal and Democratic Services	Local land charges applied by DCC services	Assurance	10.00
Chief Executives	Legal and Democratic Services	Police and Crime Panel Grant	Grant	3.00
TOTAL ESTIMATED DAYS FOR CHIEF EXECUTIVE				120.0
Adult and Health Services	Adult Care	New CQC Inspection Regime	Assurance	10.0
Adult and Health Services	Adult Care	Client Level Data	Assurance	10.0
Adult and Health Services	Adult Care	CITO System Review	Assurance	10.0
Adult and Health Services	Adult Care	Personal Budgets	Assurance	15.0
Adult and Health Services	Delivery	Commissioning Contract Monitoring Arrangements - Non Quality Band Assessment	Assurance	10.00
Adult and Health Services	Delivery	Commissioning of OP Residential Care	Assurance	20.0
Adult and Health Services	Delivery	Care Academy Governance	Assurance	8.0
Adult and Health Services	Delivery	Care Academy - Walkers to Drivers	Assurance	10.0
Adult and Health Services	Public Health	Provider Selection Regime	Assurance	10.0
Adult and Health Services	Public Health	Public Health Contract Monitoring Arrangements	Assurance	10.0
Adult and Health Services	Public Health	Waythrough (Formerly Humankind)	Assurance	10.0
Adult and Health Services	Public Health	County Durham Well Being for Life Service	Assurance	10.0
TOTAL ESTIMATED DAYS FOR ADULTS AND HEALTH SERVICES				133.0
Children and Young People's Services	Children and Young People's Services	Liquidlogic	Assurance	10.0
Children and Young People's Services	Children's Social Care	Children's Homes	Assurance	10.0
Children and Young People's Services	Children's Social Care	Children's Homes - Procurement Cards	Advisory Services	5.0
Children and Young People's Services	Children's Social Care	Children's Social Care - Savings and Investments	Advisory Services	5.0
Children and Young People's Services	Children's Social Care	Advice and Guidance - CYPS - Social Worker Vehicle Hire and Expense Claims	Advisory Services	5.0
Children and Young People's Services	Children's Social Care	Advice and Guidance - CYPS - Social Worker Interim Petty Cash Reimbursements	Advisory Services	5.0
Children and Young People's Services	Children's Social Care	Lifelong Links Programme Grant	Grant	1.0
Children and Young People's Services	Children's Social Care	PEER Mentoring Grant	Grant	1.0
Children and Young People's Services	Children's Social Care	Contract Monitoring Arrangements - Independent Fostering Services	Assurance	10.0
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	Specialist Inclusion Support - Communication & Interaction	Assurance	12.0
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	Home to School Transport - Procurement Workstream	Advisory Services	5.0
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	Home to School Transport - Supplier Market Project	Advisory Services	5.0
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	Specialist Inclusion Support - Equipment	Assurance	10.0
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	Supporting Families	Grant	5.0
Children and Young People's Services	Education and Skills	Schools - Governor Training	Advisory Services	1.0
Children and Young People's Services	Education and Skills	Schools Financial Value Standard (SFVS)	Advisory Services	5.0
Children and Young People's Services	Education and Skills	Arrangements for the allocation of Pupil Premium Funding and its application in schools	Assurance	15.0
Children and Young People's Services	Education and Skills	Commissioning of Alternative Education Provision	Assurance	12.0
Children and Young People's Services	Education and Skills	Multiply (UKSPF) Funding	Grant	5.0

EMERGENT INTERNAL AUDIT PLAN - SERVICE GROUPING BREAKDOWN

Service Grouping	Service	Audit Title	Audit Type	Estimated Days
TOTAL ESTIMATED DAYS FOR CHILDREN AND YOUNG PEOPLE'S SERVICE				127.0
Neighbourhoods and Climate Change	Community Protection Services	Licensing Act - Compliance With Statutory Application Procedures	Assurance	10.0
Neighbourhoods and Climate Change	Community Protection Services	Alcohol, Entertainment & Late Night Refreshments	Assurance	10.0
Neighbourhoods and Climate Change	Community Protection Services	Taxi Licensing	Assurance	12.0
Neighbourhoods and Climate Change	Community Protection Services	Civil Penalties (Housing and Planning Act 2016)	Assurance	12.0
Neighbourhoods and Climate Change	Environment	Utility Bills	Assurance	5.0
Neighbourhoods and Climate Change	Environment	Nature for Climate Fund - Peatland Restoration Grant	Grant	10.0
Neighbourhoods and Climate Change	Environment	Clean and Green - Plant and Equipment - Stocks and Stores	Assurance	10.0
Neighbourhoods and Climate Change	Environment	Public Health Funerals	Assurance	10.0
Neighbourhoods and Climate Change	Environment	Stray Dogs and Dog Control	Assurance	4.0
Neighbourhoods and Climate Change	Highways	Highways Maintenance Block	Grant	15.0
Neighbourhoods and Climate Change	Highways	Stocks and Stores	Assurance	10.0
Neighbourhoods and Climate Change	Highways	Plant Returns	Assurance	15.0
Neighbourhoods and Climate Change	Highways	Highways Inspection & Maintenance	Assurance	8.0
Neighbourhoods and Climate Change	Highways	Winter Maintenance	Assurance	15.0
Neighbourhoods and Climate Change	Highways	Civil Engineering Frameworks	Assurance	8.0
Neighbourhoods and Climate Change	Highways	Highways Services Claims Process	Assurance	12.00
Neighbourhoods and Climate Change	Transport & Contract Services	Traffic Assets	Audit	5.00
Neighbourhoods and Climate Change	Transport & Contract Services	DfT - Levelling Up Fund - Round 1	Grant	6.00
Neighbourhoods and Climate Change	Transport & Contract Services	Integrated Transport Block	Grant	6.00
Neighbourhoods and Climate Change	Transport & Contract Services	Bus Subsidy Ring Fenced Grant	Grant	5.00
Neighbourhoods and Climate Change	Transport & Contract Services	Active Travel Funding Project	Grant	7.00
Neighbourhoods and Climate Change	Transport & Contract Services	Housing Infrastructure Fund - Newton Aycliffe	Grant	6.00
Neighbourhoods and Climate Change	Transport & Contract Services	Bus Service Improvement Plan Grant	Grant	2.00
Neighbourhoods and Climate Change	Transport & Contract Services	Traffic Signal Grant	Grant	3.00
Neighbourhoods and Climate Change	Transport & Contract Services	Local Growth Fund - Bishop Auckland Market Place	Grant	206.0
TOTAL ESTIMATED DAYS FOR NEIGHBOURHOODS AND CLIMATE CHANGE				206.0
Regeneration, Economy and Growth	Culture, Sport and Tourism	Learn to Swim system	Advisory Services	10.00
Regeneration, Economy and Growth	Culture, Sport and Tourism	Payroll Service Review: Leisure Centre Timesheets	Assurance	12.00
Regeneration, Economy and Growth	Culture, Sport and Tourism	Management of Gym Memberships	Assurance	12.00
Regeneration, Economy and Growth	Culture, Sport and Tourism	Events Management	Assurance	12.00
Regeneration, Economy and Growth	Inclusive Growth & Partnerships	Finance Durham	Assurance	5.00
Regeneration, Economy and Growth	Inclusive Growth & Partnerships	Local Growth Fund - NETPark Phase 3 Infrastructure	Grant	2.00
Regeneration, Economy and Growth	Inclusive Growth & Partnerships	Aykley heads infrastructure	Grant	2.00
Regeneration, Economy and Growth	Inclusive Growth & Partnerships	Community Capacity Building	Grant	2.00
Regeneration, Economy and Growth	Inclusive Growth & Partnerships	North East space cluster development	Grant	3.00
Regeneration, Economy and Growth	Inclusive Growth & Partnerships	Targeted Business Improvement Grant	Grant	5.00
Regeneration, Economy and Growth	Planning and Housing	Planning System - Online Payments	Advisory Services	15.00
Regeneration, Economy and Growth	Planning and Housing	Building Control	Advisory Services	10.00
Regeneration, Economy and Growth	Planning and Housing	Selective Licensing (Previously Private Sector Housing)	Advisory Services	7.00
Regeneration, Economy and Growth	Planning and Housing	Disabled Facilities Grant	Grant	5.00
Regeneration, Economy and Growth	Planning and Housing	Home Upgrade Grant (HUG) 2	Grant	5.00
Regeneration, Economy and Growth	Planning and Housing	Council new build programme	Grant	5.00
Regeneration, Economy and Growth	Planning and Housing	NECA Grant for Horden	Grant	3.00
Regeneration, Economy and Growth	Planning and Housing	Bishop Auckland Heritage Action Zone	Grant	3.00
Regeneration, Economy and Growth	Planning and Housing	Bishop Auckland Heritage Action Zone - Community Engagement	Grant	3.00
Regeneration, Economy and Growth	Planning and Housing	Warm Homes Grant	Grant	123.0
TOTAL ESTIMATED DAYS FOR REGENERATION, ECONOMY AND GROWTH				123.0
Resources	Corporate Finance and Commercial Services	Leases	Assurance	10.00
Resources	Corporate Finance and Commercial Services	Oracle Fusion implementation	Advisory Services	5.00
Resources	Corporate Finance and Commercial Services	Oracle Fusion Board Meetings	Advisory Services	

EMERGENT INTERNAL AUDIT PLAN - SERVICE GROUPING BREAKDOWN

Service Grouping	Service	Audit Title	Audit Type	Estimated Days
Resources	Corporate Finance and Commercial Services	Comprehensive Spending Review and Fair Funding Review	Advisory Services	10.00
Resources	Corporate Finance and Commercial Services	Housing Revenue Account set up	Advisory Services	5.00
Resources	Corporate Finance and Commercial Services	Capital Accounting	Assurance	10.00
Resources	Corporate Finance and Commercial Services	Budgetary Control and Financial Reporting	Assurance	10.00
Resources	Corporate Finance and Commercial Services	Central Establishment Recharges	Assurance	10.00
Resources	Corporate Finance and Commercial Services	Grant Register	Assurance	10.00
Resources	Corporate Finance and Commercial Services	Section 256 agreements	Grants & Claims	10.00
Resources	Corporate Finance and Commercial Services	Section 75 Agreements – Better Care Fund	Grants & Claims	5.00
Resources	Corporate Property and Land	Policies and Procedures for due diligence on new tenants	Advisory Services	5.00
Resources	Corporate Property and Land	Surplus Property Process and Procedures	Advisory Services	12.00
Resources	Corporate Property and Land	Asset Valuation capital accounting	Assurance	20.00
Resources	Corporate Property and Land	Asset valuation - reinstatement values	Assurance	15.00
Resources	Corporate Property and Land	Capital Programme Management	Assurance	15.00
Resources	Corporate Property and Land	Contract Management Arrangements	Assurance	10.0
Resources	Corporate Property and Land	Health & Safety Working Group	Advisory Services	1.00
Resources	Digital Services	ISO 27001	Advisory Services	10.00
Resources	Digital Services	Digital Programme	Advisory Services	15.00
Resources	Digital Services	ITAM - Snow	Advisory Services	10.00
Resources	Digital Services	Disaster Recovery	Assurance	12.00
Resources	Digital Services	Hardware Asset Management	Assurance	12.00
Resources	Digital Services	Firewall	Assurance	12.00
Resources	Digital Services	IT Network Monitoring	Assurance	15.00
Resources	Digital Services	Digital Durham Grant	Grant	2.00
Resources	HR and Employee Services	ResourceLink Programme Board	Advisory Services	1.00
Resources	HR and Employee Services	Payroll - Overarching	Assurance	1.00
Resources	HR and Employee Services	Agency System	Followup	12.00
Resources	Procurement, Sales and Business Services	Contract Variations	Assurance	10.00
Resources	Procurement, Sales and Business Services	Contract Management	Assurance	10.00
Resources	Procurement, Sales and Business Services	Creditors - National Fraud Initiative (NFI)	Advisory Services	10.00
Resources	Procurement, Sales and Business Services	P2P Performance and Improvement Project	Advisory Services	3.00
Resources	Procurement, Sales and Business Services	Procure to Pay - payment policy	Assurance	10.00
Resources	Procurement, Sales and Business Services	Creditor Payments	Assurance	15.00
Resources	Procurement, Sales and Business Services	Transactional Purchasing Team (TPT)	Assurance	15.00
Resources	Procurement, Sales and Business Services	Contract Register	Assurance	10.00
Resources	Procurement, Sales and Business Services	Contract Management	Assurance	12.00
Resources	Transactional and Customer Services	Procurement Cards	Assurance	15.00
Resources	Transactional and Customer Services	Financial Deputies	Assurance	10.00
Resources	Transactional and Customer Services	Welfare Rights	Advisory Services	8.00
Resources	Transactional and Customer Services	Council Tax	Assurance	20.00
Resources	Transactional and Customer Services	Business Rates	Assurance	20.00
Resources	Transactional and Customer Services	Housing Benefits and Council Tax Reduction - Overarching	Assurance	1.00
Resources	Transactional and Customer Services	Housing & Council Tax Reduction - Supported Accommodation	Assurance	15.00
Resources	Transactional and Customer Services	Revenues & Benefits Reconciliations	Assurance	5.00
Resources	Transactional and Customer Services	Discretionary Housing Payments	Assurance	5.00
Resources	Transactional and Customer Services	Debtors	Assurance	20.00
Resources	Transactional and Customer Services	Cash Management	Assurance	20.00

EMERGENT INTERNAL AUDIT PLAN - SERVICE GROUPING BREAKDOWN

Service Grouping	Service	Audit Title	Audit Type	Estimated Days
Resources	Transactional and Customer Services	Caspar System	Assurance	15.00
Resources	Transactional and Customer Services	CYPS Imprest Account Usage	Assurance	15.00
TOTAL ESTIMATED DAYS FOR RESOURCES				537.0

2025/26		2024/25	
Estimated Gross Days Available	4,403	Estimated Gross Days Available	4,140
Non – Productive Time (Annual Leave, Sickness, Office Duties etc.)	1,077	Non – Productive Time (Annual Leave, Sickness, Office Duties etc.)	803
Non – Productive Time (Training)	566	Non – Productive Time (Training)	481
Productive Time – not allocable to services, e.g. Audit Planning, Supporting Audit Committee, Quality Assurance, Contingency	854	Productive Time – not allocable to services, e.g. Audit Planning, Supporting Audit Committee, Quality Assurance, Contingency	885
<u>Audit Plan for 1 April 2025 to 31 March 2026</u>		<u>Audit Plan for 1 April 2024 to 31 March 2025</u>	
Audit days required to complete and close audit reports relating to 2024/25	55	Audit days required to complete and close audit reports relating to 2023/24	255
Chief Executive	120	Chief Executive	23
Adult and Health Services (AHS)	133	Adult and Health Services (AHS)	182
Children and Young People Service (CYPS)	127	Children and Young People Service (CYPS)	236
Neighbourhoods and Climate Change (NCC)	206	Neighbourhoods and Climate Change (NCC)	109
Regeneration, Economy and Growth (REG)	123	Regeneration, Economy and Growth (REG)	147
Resources (RES)	537	Resources (RES)	454
Schools	165	Schools	160
Durham Police and Crime Commissioner / Durham Constabulary	230	Durham Police and Crime Commissioner / Durham Constabulary	186
Durham and Darlington Fire & Rescue Authority	96	Durham and Darlington Fire & Rescue Authority	86
Aim High Academy Trust	0	Aim High Academy Trust	16
Durham Crematorium	18	Durham Crematorium	18
Mountsett Crematorium	18	Mountsett Crematorium	18
Pension Fund	62	Pension Fund	45
New College Durham	0	New College Durham	30
Durham City Charter	6	Durham City Charter	6
TOTAL DAYS REQUIRED	4,393	TOTAL DAYS REQUIRED	4,140