

Audit Work Planned for 2024/25 (Quarter 1)

Audit title	Description/Scope	Service Area/ Directorate	Status
Completion of 2023/24 audits	See Appendix 2 for details		As per Appendix 2
Core financial systems			
VAT	Compliance with controls, regulations, and best practice	Corporate Finance / Cross cutting	Pre-audit data gathering
Payroll (detail to be confirmed)	To be agreed with HR	Human Resources	Not started
Housing Benefits including NFI match follow-up	Progression of NFI data matches	Corporate Finance	In progress
Cross cutting / strategic			
Risk Management	Review of risk management process, reporting, and risk register	Performance and Business Support	Pre-audit data gathering
Other			
Primary schools	High level ICQ completion with Heads, and verification of key documents and policies	Education	All visits planned and some have been conducted. To be completed by the end of June.
Follow-up audit	Follow-up of 'In need of Improvement' audits		1 planned for June
Contract final account audits	Review of contract process, and compliance with procedures and regulations	Various	As received from service areas. None received to 16/5/2024.
Counter fraud including roll-out of awareness training	Editing and updating of training material	Corporate Finance	In progress