

## **Appendix A Internal Audit Plan 2025/26**

Updated to show position as at end of June 2025

CORPORATE GOVERNANCE AND RISK					
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Corporate Core	GDPR - Officer Compliance	Non-compliance to GDPR legislation	Review GDPR compliance with regards to information held within Council Buildings and Depots	12	
Financial					
Corporate Core - Finance	Creditors - Deep Dive	Non-compliance with Contract Procedure Rules within departments	Review a sample of purchases between £10-50K crosscutting all departments to ensure 3 quotations have been obtained	25	Audit has been allocated
Corporate Core - Finance	Income & Banking Key Controls	Errors and omissions could result in weaknesses in the integrity of financial data and statements	Review of controls within the key finance systems, looking at transactions processed during 2024/25, to support closure of accounts process	12	Limited Level of Assurance given on 2023.24 Key Controls
Corporate Core - Finance	Main Accounting Key Controls	Errors and omissions could result in weaknesses in the integrity of financial data and statements	Review of controls within the key finance systems, looking at transactions processed during 2024/25, to support closure of accounts process	12	Limited Level of Assurance given on 2023.24 Key Controls

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Corporate Core - Finance	VAT	VAT submissions are inaccurate and are not supported by adequate documentation	To review and assess the process for making submissions to HMRC	12	
Corporate Core - Finance	Grants Register	Grants are not being processed correctly on the Unit 4 system. No assurance that grant applications are being appropriately authorised before submission	Review grant register and a sample of grants applications to ensure that correct processes are being adhered to	12	Area never been audited
Corporate Core - Finance	Trusts managed by Council	Trusts managed by the Council are not being administered in line with conditions	Establish all trusts managed by the Council and ensure compliance with the agreed conditions	12	Area never been audited
Corporate Core - Finance	Housing Rent Collection & Control	Responsibility for rent collection has transferred from Six Town Housing to the Revenues & Benefits team. Assurance required that systems and processes are suitable	A full review of the current systems and processes following the transfer from Six Town Housing to the Revenues & Benefits team	17	Deep Dive

Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Corporate Core - Finance	Revenues Recovery & Enforcement	Lack of consistency in the application of post liability orders	Post liability order process for CTAX & NNDR	12	Audit has been allocated
HR Systems					
Corporate Core - HR	Payroll - Deductions	Lack of consistency in the way that deductions are being processed	To review employee approved deductions to ensure transactions are being processed consistently	17	
Corporate Core - HR	Payroll - Leavers Deep Dive	Ex employees and agency staff potentially still having access to IT systems, equipment and buildings	Review a sample of leavers from each department to ensure that the leavers process is consistently applied	12	
Grants and Verification					
Children & Young People	(GM) Supporting Families (TFG)	Failure to comply with grant requirements and failure to deliver programme objectives	Routine annual review. GMCA have been granted devolved powers over the programme and are collaborating to develop a more traditional / risk-based approach to the annual assurance work. Reviews to be undertaken once /	12	Annual work for GMCA  Remove from plan, audit not required.

			twice a year as directed by GMCA and the devolution agreement		
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Corporate Core – Finance	Grant Claims	Failure to comply with grant arrangements	Certification of those grant claims required to be certified by the Council's Head of FAIR and/or Chief Executive during 2025/26	10	Annual work Reduced from 15 days allocated within 2024/25 audit plan
SERVICE AREAS					
Children & Young People	Care Leavers - Finance Policy	New finance policy is not being adhered to	Review the finance policy and sample test cases to ensure that it is being adhered to.	12	Audit has been allocated
Children & Young People - Schools	Schools	Appropriate processes and control are not maintained over school finances	Provision for undertaking reviews at schools.	50	Proposed to undertake audits at the following schools: <ul style="list-style-type: none"> <li>• The Elton High School</li> <li>• St Andrews, Ramsbottom</li> <li>• St Andrews, Radcliffe</li> <li>• St Peters</li> </ul>

					<ul style="list-style-type: none"> <li>Hollins Grundy - Audit visit undertaken</li> </ul>
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Housing	Complaints Procedures	This is not part of the Councils process. Complaints not being monitored or actioned	Review of system for receiving and dealing with complaints.	12	Identified within departmental risk register  Draft report being reviewed
Housing	Day to Day Repairs	Repairs are not completed in a timely manner and to a satisfactory standard	Review the processes in place for the day-to-day repairs of the Council Housing stock	17	Identified within departmental risk register
Operations	Waste Management	Inadequate arrangements in place for the provision of waste services which may result in reputational damage	Review the processes and procedures in relation to the management and the delivery of the Waste Management Service.	17	Roll forward from 2024/25 New IT system being implemented
Operations	Catering Service provided to Secondary Schools	Traded service is not cost effective	Review of the Service Level Agreements, invoicing and overall service costings provided into Secondary Schools within the Bury area	17	Audit has been allocated

Health & Adult Care	Quality Assurance on Care Market Providers	Inadequate arrangements in relation to the quality assurance visits undertaken on Care Market Providers	Review of quality assurance process undertaken by the commissioning team	12	
Directorate	Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Health & Adult Care	Direct Payments - Adults	Misappropriation of public funds intended for vulnerable adults	Review the processes and procedures to ensure that Direct Payments are being managed effectively to reduce fraud and corruption and ensure transparency and accountability.	17	
Corporate Core	CCTV	Failure to adhere to the agreement and follow the CCTV Code of Practice could impact on the Council's reputation and reliance placed on the CCTV function in supporting other agencies and community safety.	Annual review as required by CCTV agreement.	7	Annual Review
Place	Capital Programme	Failure to meet corporate objectives and ineffective use of resources	Identify a capital scheme that has taken place.	17	Roll forward from 2024/25

			Review to ensure that best practice was followed, considering project initiation, procurement of works, ongoing monitoring, and administration of payments, record keeping and post project implementation review.		
			TOTAL	355	

OTHER COMMITMENTS		
Activity	Indicative Days	Comments
<b>Completion of audits commenced in previous year:</b> <u><b>2024/25</b></u> <b>Corporate Purchase Cards Unit 4 expenditure reports and analysis</b> <b>Emergency Duty Team</b> <b>Persona – Supporting Living – Client Finances</b> <b>Housing – Legionella – Performance Data Quality</b> <b>Debtors – Invoice Processing</b> <b>Chapelfield Primary</b> <b>Complaints Procedures</b> <b>Bury &amp; Whitefield Jewish Primary</b>	79	<p>13 carry forward audits from the 2024/25 plan were originally identified however, 17 draft audits were carried forward into the 2025/26 year.</p> <p>The additional 4 audits carried forward are:</p> <ul style="list-style-type: none"> <li>• <b>Our Lady of Grace RC Primary School</b></li> <li>• <b>Register of Processing Activities</b></li> <li>• <b>Recruitment Process</b></li> <li>• <b>Adult Financial Assessments</b></li> </ul> <p>As at the end of June 2025, 3 audits carried forward had been finalised:</p>



<b>Persona – Safeguarding</b> <b>Housing – Asbestos – Performance Data Quality</b> <b>Persona – Governance of the Persona Board</b> <b>FOI / Subject Access</b> <b>ITrent – Payroll – Additional Hours / Overtime Payments</b>		<ul style="list-style-type: none"> <li>• <b>Our Lady of Grace RC Primary School</b></li> <li>• <b>Register of Processing Activities</b></li> <li>• <b>Debtors – Invoice Processing</b></li> </ul>
<b>Audit work for Persona (separate audit plans)</b>	36	Meeting to agree plan has been arranged.
<b>Post Implementation Reviews and Action Tracking</b> <b>First and Second follow ups</b>	105	
<b>Contingency for Audit Investigations / Whistleblowing Investigations</b>	40	Reduced from 60 days allocated in 2024/25 plan as only 28 days used up to and including period 12.
<b>Contingency for reactive or unplanned work, management request, consultancy work, working group attendance and advice &amp; guidance request</b>	74	
<b>Audit Service Management and administration, including service development, assurance mapping, Quality Assurance and Improvement Programme, Internal Audit Charter and Strategy, audit planning and Committee's support</b>	200	
<b>Provisions for annual leave / training / sickness</b>	362	
<b>Provision of ICT review – by Salford Computer Audit Services (System Licencing)</b>	20	
<b>Total:</b>	<b>916</b>	

Combined Total:	1271	
Audit days to be delivered	<b>689</b>	(Exclude 200 + 362)