

Appendix B Internal Audit Plan 2026/27

DIRECTORATE – CHILDRENS & YOUNG PEOPLE				
Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Schools	Appropriate processes and control are not maintained over school finances	Provision for undertaking reviews at schools.	40	Proposed to undertake audits at the following schools: <ul style="list-style-type: none"> St Marys C of E Primary School, Hawkshaw Emmanuel Holcombe Primary School Manchester Mesivta High School
Securing appropriate mainstream provision	Ineffective processes for part time timetables	Review the policies and procedures around the use of part timetables within Bury schools to ensure that they are being used appropriately	12	Area has never been reviewed
Leaving Care Grants	Non-compliance with finance policy and procedures	Review of the finance policy and the procedures for leaving care grants and the setting up home grants	12	Area has never been reviewed
Special Guardianship Orders	Financial assessment and support plans are not appropriate	Review of the financial assessment process and support plans in relation to Special Guardianship Orders	12	Area has never been reviewed

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DIRECTORATE – CORPORATE CORE FINANCE				
Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Creditors - Deep Dive	Non-compliance with contract procedures rules within departments	Review a sample of purchases over £50k crosscutting all departments to ensure compliance with contract procedure rules and all internal sign off / authorisation process i.e. Operational Decision forms and Finance Board approval and are reported through to Cabinet	17	
Rent Arrears	Failure to collect rent arrears in a timely manner	Rent arrears are actively monitored and appropriate recovery action is taken	12	
Recharges - Deep Dive	Insufficient supporting documentation to support recharges	Review the process on central re-charges and ad-hoc to ensure that appropriate supporting documentation is being retained. Ensure that re-charges are accurate and agree to agreements / documentation	12	Area has never been reviewed
Delivery of Savings Identified by Departments	Failure to achieve savings	Examine saving proposals by departments to ensure they are based on clear evidence and are achievable	12	

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DIRECTORATE – CORPORATE CORE				
Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Food Safety Inspections	Food establishments are not being inspected in a timely manner and to an adequate standard	Review the process for inspection regime for food establishments across the borough	12	
Taxi Licensing - Safeguarding	Failure to implement the recommendations of the Casey report	Review taxi and private hire licensing safeguarding procedures	12	
Health & Safety	Health & Safety risks are not being addressed	Whole service review including schools and academies	17	
CCTV – Compliance with the Code of Practice	Failure to adhere to the agreement and follow the CCTV Code of Practice	Annual review required as per CCTV agreement	6	Audit reduced from 7 days allocated in 2025/26
Customer Contact Centre – Debt Recovery Process	The Council's recovery procedures are not being adhered to	To ensure that the councils recovery standards are being followed by the Customer Contact Centre staff	12	Area has never been reviewed
External Payroll	Financial risks of providing service to external clients	Review that the external payroll service that is being provided by the council's payroll team to ensure that the risks to the council are minimised	12	Area has never been reviewed
Burial Service	Potential inefficient and outdated practices	Full review of the service to include policies and procedures	12	Area has transferred from Operations to Legal and Democratic Services

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DIRECTORATE – HEALTH & ADULT CARE				
Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Controc System	Concerns between the interface of Controc and Unit 4	Full end to end review of the system	25	
NHS Health Checks	Inappropriate payments made to GP Practices	Assurance required that the system is working as intended and appropriate evidence is received and reviewed prior to payments being made	12	Area has never been reviewed
Sexual Health Contract	Ineffective contract management arrangements	Assurance that the contract is being appropriately managed	12	Area has never been reviewed
DIRECTORATE – HOUSING				
Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Void Properties	Ineffective property management	Review the system from a tenant leaving to a new tenant moving into council house property	12	
Homelessness - Housing Allocation Policy	Failure to adhere to Legal and Statutory requirements	A review of current controls and procedures against the new housing allocation policy	12	

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DIRECTORATE – PLACE				
Topic	Potential Control / Governance Issue	Proposed Audit Coverage	Indicative Days	Comments
Bury Market	Ineffective operations at the Markets	Assurance required that Bury Market is being appropriately managed	17	Came under the remit of Facilities Management in March 2026
Additional Hours – Waste Management	Regular claims are not being submitted by the service	An analysis of additional hours claims submitted by the service to ensure that claims are appropriate and correctly authorised	17	
Catering Service provided to Primary Schools	That the service is not financially sustainable	Review of the service provided to primary schools (maintained and academies) within the Bury area	17	
		TOTAL	336	

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OTHER COMMITMENTS		
Activity	Indicative Days	Comments
Completion of audits commenced in previous year: <u>2025/26</u> Creditors – Deep Dive Revenues Recovery & Enforcement The Green Café Trusts Managed by the Council GDPR – Officer Compliance Grundy Day Care Centre St Andrews C of E Primary – Radcliffe Income & Banking Key Controls 2025/26 Complaints Procedures Direct Payments Employee Leavers Process Main Accounting Key Controls 2025/26 Waste Management St Peters C of E Primary Housing Rent Collection and Control Grants Register Day to Day Repairs Quality Assurance on Care Market Providers Sensio System	101	

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Grants & Certifications	5	Certification of grant claims work required 2026/27 Annual work reduced from 10 days allocated in 2025/26
Audit work for Persona (separate audit plans)	36	Plan to be agreed 3 audits @ 12 days each
Post Implementation Reviews and Action Tracking First and Second follow ups	115	Increased by 10 days as 2025/26 allocation insufficient
Contingency for Audit Investigations / Whistleblowing Investigations	65	Increased to 65 days as 40-day allocation insufficient in 2025/26
Contingency for reactive or unplanned work, management request, consultancy work, working group attendance and advice & guidance request	54	Reduced from 74 days allocated in 2025/26 down to 54 days
Audit Service Management and administration, including service development, assurance mapping, Quality Assurance and Improvement Programme, support and attendance at Governance & Assurance Board, audit planning and Committee's support	198	
Provisions for annual leave / training / sickness	346	Reduction of 16 days due to an audit member of staff not commencing AAT Level 4 until September 2026
Provision of ICT reviews – by Salford Computer Audit Services	10	
Total:	926	
Combined Total:	1266	
Audit days to be delivered	722	(Exclude 198 + 346)