

**Internal Audit Progress Report 2022.23 Q3 - Appendix 6 (Internal Audit Revised Plan)  
Assignments**

<b>Category</b>	<b>Audit Area</b>	<b>Proposed Scope</b>
<b>Corporate Reviews</b>	<b>Information Governance (GDPR Compliance)</b>	<b>Review of information governance arrangements in place to ensure ongoing compliance with GDPR legislation.</b>
	<b>Recruitment &amp; Retention (inc post-covid culture)</b>	<b>Review of arrangements to encourage staff retention, including maintaining a sense of belonging post-covid (increased home-working) and recruitment processes in place to attract suitable candidates.</b>
<b>Risk Based Reviews</b>	<b>Regeneration Projects</b>	<b>Review of arrangements in place to manage delivery of various regeneration projects, including management of risks relating to increasing prices and supply chain issues.</b>
	<b>Car Parking</b>	<b>Review of commercial arrangements in place for car parking arrangements to ensure value for money (Merged with MFS Review)</b>
	<b>Environmental Health</b>	<b>Review of arrangements in place to ensure delivery of services for statutory function, focusing on Governance, Risk Management and Internal Controls</b>
	<b>Planning</b>	<b>Review of arrangements in place to ensure delivery of services for statutory function, focusing on Governance, Risk Management and Internal Controls</b>
	<b>Building Security (Property / Customer Services)</b>	<b>Review of arrangements in place to safeguard assets and employees of Allerdale Borough Council.</b>
<b>Main Financial Systems</b>	<b>Creditors</b>	<b>Review to ensure suitable internal controls are in place to process payments to creditors, with focus on arrangements to monitor and manage use of new system.</b>
	<b>Car Parking Income</b>	<b>Review to ensure suitable internal controls are in place to secure income and ensure accurate accounting records (Merged with Directorate Review)</b>
	<b>Debtors</b>	<b>Review to ensure suitable internal controls are in place to process payments from debtors, with focus on arrangements to monitor and manage use of new system.</b>
<b>Follow Ups</b>	<b>Contingency / Routine Follow Up of Audit Recommendations</b>	<b>Contingency for Follow up review of any further partial/limited reviews.</b>
	<b>Risk Management</b>	<b>Follow up of implementation of recommendations from previous review.</b>

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<b>Counter Fraud</b>	<b>Contingency</b>	<b>Contingency for performing fraud investigations, delivering counter-fraud work and delivering NFI.</b>
	<b>Covid-Grants Post-event fraud checks</b>	<b>Review of post-event fraud assurance checks in place for covid-19 support grants paid to local businesses.</b>
	<b>Procurement</b>	<b>Review of internal controls in place to prevent Procurement fraud pre/post commission of services.</b>
<b>Advice &amp; Consultancy</b>	<b>Contingency</b>	<b>Contingency for audit advice requested throughout the year.</b>
	<b>Risk Management</b>	<b>Audit consultancy exercise to review and update current operational risk registers.</b>
<b>Contingency</b>	<b>Contingency</b>	<b>General contingency for additional audit work identified within the financial year.</b>
	<b>Local Government Re-Organisation</b>	<b>Contingency for additional audit work required to progress delivery of Internal Audit services as part of new authority from 2023/24.</b>
<b>Planning and Management</b>	<b>Team Management</b>	<b>Audit Manager time managing and administrating team (including planning/supervision/review/attending audit committee).</b>
	<b>Team Admin</b>	<b>Auditor time performing administrative tasks (one to ones, team meetings, timesheets, appraisals, corporate e-mails). 2 hour per week.</b>
<b>TOTAL PRODUCTIVE</b>		
<b>Admin Codes</b>	<b>Annual Leave</b>	
	<b>Vacancies</b>	
	<b>Sickness</b>	
	<b>Training</b>	
<b>TOTAL DAYS</b>		