

Internal Audit Plan - October 2023 to March 2024	QTR	CBC	Detailed Rationale	Links to Risk Registers (strategic & operational) / Corporate Plan Projects / Business plans / Annual Governance Statement (AGS)
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CORPORATE AREAS				
Anti-Fraud & Corruption	ALL	1	Review and update of probity policies	AGS
NFI	ALL	2.5	Review / Investigation of 2022 matches	AGS
CUSTOMER & DIGITAL				
Customer Services				
Write off processes	3	5	Review process / authorisation levels etc following on from the review of Sundry Debtors	Financial risk
ICT				
Back up and Disaster Recovery	4	15	Risk based review	Operational risk / Corporate risk register
Streetscene / Neighbourhoods				
COMMUNITIES				
Housing Standards	4	15	Risk based review	Corporate plan projects / operational risk
CHANGE AND DELIVERY				
Business Grants	4	15	Risk based review	Corporate plan project
COMMUNICATIONS AND VISITOR ECONOMY				
Event Management	4	15	Risk based review	Operational risk
GOVERNANCE				
Risk Management	4	10	To be undertaken by Wyre Council (reciprocal arrangement)	Governance Framework
Management of assets (inventories)	3	10	Compliance with new policy / insurance implications	Governance Framework

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FINANCE				
Bank Reconciliation & cash flow forecasting	4	15	Assurance following EA recommendations / pre treasury processes	Financial risk
GENERAL AREAS				
Post Audit Reviews	ALL	5	Follow up of agreed actions	
Contingency / Irregularities	ALL	2.5	Unplanned reviews / contingency	
Internal Audit Effectiveness Review	4	5	Self assessment against the PSIAS	
Committee Reporting / Effectiveness Review	All	5	Preparation of reports and attendance at Governance Committee	
TOTALS		121		