

AUDIT ACTIVITY	DETAIL	A	B	C	Reason for Difference
		2024/25 Original Plan Days	2025/26 Plan Days	Difference vs Revised Plan (Days) (B-A)	
CORE AUDIT & ASSURANCE WORK					
HIGH LEVEL RISKS	As per audit risk assessment using Corporate Strategy, Corporate & Directorate Risk Registers and other sources	740	860	120	Additional resource from Council Tax SPD project transfer and reduction in apprentice training
KEY FINANCIAL SYSTEMS	Financial systems with significant value / materiality	160	160	0	
KEY ASSURANCE FUNCTIONS	As identified on Assurance Framework (Appendix A)	195	195	0	
COUNTER FRAUD RISKS	As per Internal Audit's Counter Fraud Risk Register	160	180	20	
SCHOOLS	As per Internal Audit's Schools Risk Assessment	50	50	0	
OTHER	Including audit planning, advice and follow ups	270	270	0	
TOTAL		1,575	1,715	140	
OTHER AUDIT WORK					
INVESTIGATIONS	Fraud/management investigations	100	100	0	No change
CONTINGENCY WORK	Other audit reviews as requested and carry forwards	20	20	0	
GRANT CERTIFICATION WORK	Head of Internal Audit certification as required per grant conditions	45	45	0	
FINANCIAL REGULATIONS COMPLIANCE	Responding to requests for support and advice and instances of breaches	20	20	0	
TRANSFORMATION & EFFICIENCY	Supporting transformation, and income generation (including commercial) & business opportunities in support of the MTFP	35	35	0	
TOTAL		220	220	0	
CORPORATE ASSURANCE WORK					
CORPORATE FRAUD	Includes service support on right to buy applications verification, fraud referrals & the council tax single person discount project	260	125	-135	Transfer of council tax

High Level Resource Audit Plan – 2025/26 Example

Appendix 2

FREE EARLY EDUCATON FUNDING AUDITS	Assurance on funds allocated to providers	50	50	0	single person discounts review project to revenues service
OTHER CORPORATE ASSURANCE WORK	Includes Charter Trustees audits and ill health pension review role	30	30	0	
TOTAL		340	205	-135	
GOVERNANCE WORK					
CORPORATE MANAGEMENT & LIAISON	Work with External Audit and Senior Management	70	70	0	No change
MEMBER LIAISON	Audit & Governance Committee work	65	65	0	
AGS (Annual Governance Statement)	Preparation & monitoring of the Council's Annual Governance Statement and local code of governance	75	75	0	
TOTAL		210	210	0	
IA SERVICE MANAGEMENT WORK					
MANAGEMENT & MEETINGS	Staff management and meetings, including 1-2-1s and recruitment	285	280	-5	Staff FTE reduction during year
AUDIT DEVELOPMENT	Development of computerised audit management system, audit techniques (e.g. data analytics) and associated processes	80	80	0	
PERFORMANCE MANAGEMENT	Monitoring/reporting on team performance and quality assurance processes	45	45	0	
TOTAL		410	405	-5	
NON-PRODUCTIVE TIME					
LEAVE	Including bank holidays	535	520	-15	Less bank holidays & staff FTE reduction during year. Apprentice training completed during year
SICK/DOWNTIME	Including service interruption from equipment/technology failure	55	55	0	
TRAINING & CPD	Including staff appraisals and qualification training	320	200	-120	
TOTAL		910	775	-135	
TOTAL DAYS		3,665	3,530	-135	Staff FTE reduction during year