

By: Jonathan Idle – Head of Internal Audit

To: Governance and Audit Committee – 23 November 2023

Subject: **REVISIONS TO INTERNAL AUDIT ROLLING  
INTERNAL AUDIT PLAN**

Classification: Unrestricted

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**Summary:**

This report details proposed additions and revisions to the current 2023/24 Rolling Internal Audit Plan.

**Recommendation:**

**Members are requested to agree the revisions to the Rolling Internal Audit Plan.**

**FOR ASSURANCE**

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**1. Revisions to the Rolling Internal Audit Plan**

- 1.1 As part of the Securing Kents Future paper taken to Cabinet on 5<sup>th</sup> October 2023, it emphasised the potential reprioritisation of planned audits to take into account this paper to support the organisation.
- 1.2 The Head of Internal Audit has reviewed the current coverage of the Internal Audit Plan and discussed potential revisions to the plan with Corporate Statutory Officers to support the organisation with its assurance needs during this challenging period.
- 1.3 Discussions highlighted the following audits for inclusion within the current Rolling Internal Audit Plan:

<b>Audit</b>	<b>Directorate</b>
Supported Living Payments	ASCH
No Recourse to Public Funds- Specific Case Review	CYPE
Re-letting of Key Contracts	ASCH
Income and Sales	Authority Wide
Ad-hoc reviews of Monitoring of Securing Kent Future Action Plan	CED
Data Quality - Lifespan Pathway - Risk of Overpayments Follow-up	CYPE
Compliance with Financial Regulations Follow-up	ASCH/ GET

- 1.4 Furthermore, reprioritisation to audits already identified on the Plan were discussed and the following will now be actioned as a priority 1 audit:

<b>Audit</b>	<b>Directorate</b>
Sundry Debt	Authority Wide
Budget Savings Follow-up	CED
Hospital Discharge Pathway	ASCH
Performance Management	Authority Wide

- 1.5 Based on the inclusion and reprioritisation of the above audits, it is proposed that the following audits are deferred and re-assessed as part of preparing the 2024/25 Rolling Audit Plan:

<b>Audit</b>	<b>Directorate</b>
Agency	Authority Wide
Business Continuity Planning	DCED
Contract Management	CED
Strategic Reset Programme (Governance)	DCED
Usage of Factoring Companies	ASCH
UK Resettlement Scheme	CED
Homes for Ukraine	CED
Local Transport Bus Market BSIP & Suitability of Public Transport	GET
School Themed Review	CYPE

- 1.6 The Rolling Internal Audit Plan coverage will remain under review for the remainder of the current financial year to ensure that the assurance needs of the Council at this time are met. Further amendments to coverage are currently being considered. Regular relationship management meetings will be held in conjunction with this and should any further revisions be required they will be reported to Governance and Audit Committee.

## **2. Recommendation**

- 2.1 Members are requested to agree the revisions to the Rolling Internal Audit Plan.

## **3. Background Documents**

[2023/24 Rolling Internal Audit Plan.](#)

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