



Chelmsford City Council Audit and Risk Committee

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Updated Internal Audit Plan 2025

Report by:

Audit Services Manager

Officer Contact:

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Purpose

This report presents the Updated Internal Audit Plan 2025 to Committee.

Recommendations

Committee are requested to note the Updated Internal Audit Plan 2025.

1. Background

- 1.1. The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. The purpose of Chelmsford City Council's Internal Audit section is to provide independent, objective assurance and consulting services to the Council (via the Audit & Risk Committee, Chief Executive, S151 Officer, External Audit and senior managers), relating to these arrangements, which are designed to add value and improve the Council's operations.
- 1.2. The Audit Services Manager is also responsible for the delivery of an annual audit opinion that can be used by the Council to inform its governance statement. The annual opinion will also conclude on the overall adequacy and

effectiveness of the organisation's framework of governance, risk management and control.

- 1.3. In order to achieve this, Internal Audit have developed an internal audit plan for 2025 which is based on a prioritisation of the audit universe using a risk-based methodology, including input from the Council's 'Our Chelmsford Our Plan', Principal Risk Register, Fraud Risk Register, AGS Action Plan as well as discussions with Council staff, senior management, plus consideration of local and national issues and risks.
- 1.4. In line with our approach, where instead of a full twelve-month plan, we produce a 6-month rolling plan to ensure we continue to be aligned to reviewing the highest risks in the Council, this report outlines the suggested areas for Internal Audit review for October 2025 to March 2026.
- 1.5. Additional changes to the plan may be necessary to reflect changing priorities and risk environment and therefore as usual, a contingency has been set aside to cover requests from management for ad hoc, advisory type work on risk identification and subsequent control design (as well as urgent, unplanned reviews which may arise). A budget for follow up reviews of previous audit work has also been accounted for in the plan.

2. Conclusion

- 2.1. The Updated Internal Audit Plan 2025 is attached for Audit & Risk Committee to note.

List of appendices: Updated Internal Audit Plan 2025

Background papers: None

Corporate Implications

Legal/Constitutional: The Council has a duty to maintain an effective internal provision to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance (Regulation 5 (Part 1) of the Accounts and Audit Regulations 2015).

Financial: None

Potential impact on climate change and the environment: None

Contribution toward achieving a net zero carbon position by 2030: None

Personnel: None

Risk Management: The scope of Internal Audit activities encompasses, but is not limited to, objective examinations of evidence for the purpose of providing independent assessments to the Audit & Risk Committee, management and outside parties (e.g. External Audit) on the adequacy and effectiveness of governance, risk management, and control process for Chelmsford City Council.

Equality and Diversity: None

Health and Safety: None

Digital: None

Other: None

Consultees: Noted by Management Team during August 2025

Relevant Policies and Strategies: None

Appendix A

Internal Audit Draft Plan 2025 (October 2025 to March 2026)

Audit Title	Link to Corporate Plan	Link to Principal Risk	Fraud Risk Assessment	Indicative Scope
Information Governance		PRR 016 - Information Governance	FRC1 - Data theft and other cyber crime	<i>Review of the control environment in relation to information governance.</i>
Car Park Strategy	Fairer and Inclusive Chelmsford		FRC12 - Income Collection; FRC7 - Payroll and expenses	<i>Review of the Car Park Strategy and its framework for reporting progress</i>
Housing Rents		PRR 006 - Homelessness	FRC3 Social Housing and Tenancy	<i>Review of the control environment in relation to Housing Rents</i>
Landlord Rent Deposit Scheme		PRR 006 - Homelessness	FRC3 Social Housing and Tenancy; FRC12 No Recourse to Public Funds	<i>Review of the control environment in relation to LRDS.</i>
Temporary Accommodation	Fairer and Inclusive Chelmsford	PRR 006 - Homelessness	FRC3 Social Housing and Tenancy; FRC12 No Recourse to Public Funds; FRC5 - Decision-making	<i>Review of arrangements for Temporary Accommodation, including procurement and monitoring of providers.</i>
Leisure Centres	A more connected Chelmsford	PRR 015 - Safeguarding	FRC11 - Income Collection; FRC8 Theft; FRC7 - Payroll and expenses	<i>Review of operational and financial arrangements.</i>
Decision Making		PRR023 Succession Planning	FRC 005 - Decision-making	<i>Review of the Council's decision-making arrangements.</i>
Insurance			FRC19 - Insurance claims	<i>Review of the arrangements for demonstrating compliance with insurance policy requirements.</i>
Safeguarding		PRR 015 - Safeguarding		<i>Review of the arrangements for Safeguarding.</i>
Procurement and Contract Management			FRC 004 - Procurement and contracting	<i>Review of the arrangements for Procurement and Contract Management.</i>
Performance Management	ALL		FRC 010 Manipulation of Data	<i>Review of the approach to performance management against Our Chelmsford Our Plan priorities</i>
Business Continuity/Emergency Planning		PRR 003 - Business Continuity; PRR 004 – Emergency Planning		<i>Review of the Policy and Framework for business continuity and emergency planning response and recovery</i>