

Strategic Internal Audit Plan 2022/23-2024/25

The following table sets our indicative audit plan for a 3 year cycle. We will revisit this on an annual basis to ensure it continues to reflect the key risks and objectives.

Ref	Auditable Unit	Audit Requirement Rating	2022/23	2023/24	2024/25	Comments, including whether any other sources of assurance will be relied upon
A	Corporate Systems					
A.1	Finance	4	Review of key controls in the payroll process	Review of key controls in the accounts payable process	Review of key controls in the accounts payable process	Relied on by External Audit.
A.2	Procurement	3	No review	Capital procurement	No review	
A.3	HR	3	Staff mental health and wellbeing (consider switch of timing with succession planning)	No review	Succession planning	
A.4	ICT	4	Ransomware management	Digital Transformation	Cyber incident response/recovery	
A.5	Estates	4	Space utilisation / new ways of working	No review	Backlog maintenance	
A.1/A.5	Finance / Estates	4	Property Transaction Monitoring	Property Transaction Monitoring	Property Transaction Monitoring	
B	Corporate Governance					
B.1	Risk management	2	No review	Review of risk management processes	No review	
B.2	Business continuity planning	3	Recovery from COVID-19 / workforce capacity or GDPR follow Up	No review	Covered by cyber incident response	
B.3	Other primary care services	2	No review	No review	National Care Strategy and impact on the delivery of social care services	

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B.4	Board governance	4	Review of Governance Arrangements in Support of the Governance Statement	No review	No review	
B.5	Financial planning	3	Financial strategic planning arrangements - remobilisation of services or cost improvement / waste reduction programmes		Forecasting and budgeting, including key financial assumptions	
C	Operational governance					
C.1	Operational Governance	4	Health and safety standards compliance or whistleblowing processes	Clinical governance arrangements and compliance with standards	Staff governance arrangements	
D	Service Delivery					
D.1	Acute services	3	No review	Waiting times review	No review	
D.2	Integrated Joint Boards	4	Care pathways	Sustainability of services	Partnership Working	
D.3	Mental Health	2	No review	Child and Family Mental Health Services (CAMHS)	No review	
E	Major change programmes					
D.1	On-going change programmes	4	Staff development to support service redesign and public engagement	Review of transformation projects e.g. to support your digital agenda	Benefits realisation / benefits tracking of transformation projects	