

Audit Area	Date of last audit	2024/25	2025/26
Core Systems			
Council Tax/NNDR	2023/24 (TBC)		10
Creditors	2022/23 (Substantial)	7	
Debtors	2023/24 (Reasonable)		
Housing Benefit and Council Tax Support	2022/23 (Substantial)		10
ICT / Cyber Security	2022/23 (Reasonable)	24	27
Income (Cash, Epayments, Parkmobile and BACS)	2019/20 (Reasonable)	7	
Main Accounting	2023/24 (Reasonable)	5	8
NNDR	2023/24 (Reasonable)		0
Payroll	2023/24 (Reasonable)		8
VAT	2020/21 (Substantial)	5	
Treasury Management	2022/23 (Reasonable)	5	
Grant review and sign off	2023/24 (Certified)		
	Sub Total ..	53	63
Risk Based Audits			
Risk Management	2023/24 (Reasonable)	5	5
Annual Fraud and Corruption Assessment	2023/24 (NA)	2	2
	Sub Total ..	7	7
Strategic Goal: Develop a Prosperous & Sustainable Economy			
Economic Regeneration	2021/22		8
Harbour/Pilotage / Port Marine Safety	2021/22 (Limited)	5	
North Devon +	2023/24 (Reasonable)		
Rental Venues	2023/24 (TBC)		
	Sub Total ..	5	10
Strategic Goal: Protect and Enhance the Quality Environment			
Building Control Services	2021/22 (Reasonable)	10	
Car Parks	2021/22 (Reasonable)	10	
Conservation (include legal requirements in DM in future)	2023/24 (Limited)	3	
Development Management	2023/24 (TBC)	0	5
Estates Management	2022/23 (Limited)	5	
Climate Change	2022/23 (Reasonable)	7	
Environmental Protection	2020/21 (Reasonable)		
Grounds Maintenance	2010/11	5	
Northam Burrows	2022/23 (Reasonable)		5
Planning Enforcement	2019/20 (Reasonable)		8
Planning policy / LDF	NK	0	8
Section 106	2023/24 (TBC)		
Tree Preservation Orders	2019/20		
	Sub Total ..	40	26
Strategic Goal: Support Stronger, Safer, Healthier Communities			
Cemeteries (administration)	2021/22 (Limited)	5	
Corporate Health & Safety	2021/22 (Reasonable)		5
Councillor Grants	2020/21 (Substantial)		5
Crematorium	2023/24 (tbc)		
Democracy / Electoral Registration	2023/24 (tbc)		
DFG Grant Audit	Annual	2	2
Emergency Planning	2021/22 (Reasonable)		5
Business Continuity	2022/23 (Reasonable)		
Food safety	2021/22 (Substantial)		5
Housing Options	2022/23 (Limited)		7
Housing Renewal	2019/20	10	
Licensing (inc Taxi Licences and local licences)	2021/22	7	
Leisure - See ACTIVE TORRIDGE Audit Plan	2023/24 (Reasonable)		
Refuse / Cleansing / Recycling management	2023/24 (Reasonable)		
Safeguarding	2020/21 (Substantial)	5	
Community Safety Partnership and CCTV	2023/24 (TBC)		
	Sub Total ..	29	29
Strategic Goal: An Effective and Customer Focused Council			
Project Delivery	New	10	
Strategic Planning	2021/22 (Reasonable)		5
Governance (Comms, complaints, business planning, governance)	2022/23 (Substantial)		5
Ethics & Values of the Authority	2020/21 (Substantial)		5
Freedom of Information	2023/24 (TBC)		
Information Governance (incl Data Protection)	2022/23 (Reasonable)		6
Insurance	2022/23 (Reasonable)		
Land Charges	2020/21 (Good)		6
Register of officer's interest	2023/24 (Substantial)		
Member Allowances		5	
Member Development			
Procurement	2023/24 (TBC)		
Social Media and Communications	2023/24 (Reasonable)		
Recruitment, Selection and Retention	2021/22 (Reasonable)		5
Travel & Subsistence	2016/17	5	
Equality & Diversity	2020/21 (Reasonable)		5
	Sub Total ..	20	37
	Total Audit Time	154	162
Devolution/LGR			5
Audit Management (Reports for Audit Committee, liaison, other misc activities)	Annual	5	7
	TOTAL DAYS	159	174