Customer Strategy (Customer Committee and Audit and Risk Committee)

Risk reference	Audit Area	Team	Purpose of Audit – brief outline. Will be scoped in more detail prior to audit
ER028 Wates Contract management ER027 Contract Management ER011 Customer ER013 Data Integrity	Responsive Repairs	R&M	To provide assurance that ForHousing has appropriate processes and controls in place to manage responsive repairs service and how the requirements of the Quality and Safety and Transparency, Influence and Accountability Standard are met
ER013 Data Integrity ER011 Customer	Data Governance	Data & Analytics	To provide assurance around the controls in place to ensure data quality and integrity around tenant data and how the requirements of the Transparency, Influence and Accountability Standard are met

Homes Strategy (Homes Committee and Audit and Risk Committee)

Risk reference	Audit Area	Team	Purpose of Audit – brief outline. Will be scoped in more detail prior to audit
ER005: Health & Safety ER021: Compliance	Damp and Mould Including Awaab's Law	Repairs and Maintenance	To provide assurance that ForHousing has appropriate controls to manage damp and mould cases and complies with the requirements of Awaab's Law
	Stock Appraisal / Planned Works	Asset Management and Repairs and Maintenance	To provide assurance that ForHousing has appropriate procedures and controls are in place to ensure up to date and accurate stock condition data is held and that the data is used to support in the development of planned work programmes and into the wider business plan of the organisation.
ER019: Development	Development	Development	To provide assurance on the control framework around handing over properties into the organisation.

			Checking data around rent setting, entries into Promaster.
ER010 Investment	Private Rented Sector (PRS)	ForLiving / Finance	The scope of this review will be agreed with Management to include compliance with Renters Rights Act

Risk reference	Audit Area	Team	Purpose of Audit – brief outline. Will be scoped in more detail prior to audit
ER001 Strategy ER013 Data Integrity	Board and Management Information Reporting	Performance / Finance	To provide assurance over the accuracy of reported KPIs to source data and the use of KPIs to address any under-performance and how the requirements of the Consumer and Economic RSH Standards are met in relation to providing assurance to Board through reporting.
ER026 Procurement	Procurement and Probity	Procurement / Governance	To provide assurance in relation to probity around procurement activity, compliance with tender activity and the accuracy of reporting.
ER027 Contract Management ER028 Wates Contract Management	Contract Management (Advisory)	Commercial / Procurement	To provide assurance around the controls in place in relation to contract management including a review and maintenance of the contracts register and accuracy of reporting.
ER020 Change Management	Change Management	Transformation Team	To provide assurance around the procedures and controls in place to ensure strategic projects are delivered in line with ForHousing Strategies.
ER018 Fraud ER022 Governance	Anti-Bribery, Fraud and Money Laundering Framework	Governance / Finance	To provide assurance on the controls in place to promote an anti-fraud culture, including a review of mandatory training and whistleblowing arrangements

Overarching Audits and Administration

Audit Area	Strategic Priority	Last audited	Number of days	Quarter	Purpose of Audit – brief outline. Will be scoped in more detail prior to audit
Business Critical Control Review	-	N/A	16	ALL	These will be focused on testing the operational effectiveness of 'business critical' controls. We have included examples of areas that could come under this

					form of testing. Subject to agreement on the scope of these reviews with management, we propose four 4-day reviews across the financial year.
Follow Up	-	N/A	12	ALL	Undertake quarterly follow-up reviews to assess the implementation of previously raised internal audit recommendations. To review only those actions that management assert are completed.
ARC Reporting and Attendance	-	N/A	2	N/A	Based on Partner / Director and Manager attendance at ARC meetings throughout the 2023-24 Financial Year.
Internal Audit Reporting Planning and Management	-	N/A	20	N/A	Audit Planning and Quality Assurance Reviews
Internal Control Statement and Audit Needs Assessment	-	N/A	2	N/A	Internal Control Statement, Annual audit needs assessment and three-year IA Strategy update for 2024 onwards