

EMSS Proposed Audit Plan 2025/26

Audit	Scope	Days	QR1	QR2	QR3	QR4
• Accounts Payable	To assess the effectiveness, efficiency, and integrity of the Accounts Payable (AP) function within the shared service arrangement. <ul style="list-style-type: none"> • Amendments to Supplier bank details • Timeliness of payments to suppliers and compliance to legislation • Duplicate payment identification procedures • Investigation and reporting of credit balances on supplier accounts • Regular monitoring and reporting of key performance indicators • Review of processes for new suppliers, manually entered invoices and BACS processing to ensure business as usual. 	20			20	
• Accounts Receivable	To assess whether appropriate systems, processes, and controls are in place to ensure accurate billing, timely collection of income, and appropriate management of debt across both partner authorities. <ul style="list-style-type: none"> • Debt recovery procedures, including reporting of outstanding debt and collection performance • Monitoring levels of arrears, including procedures for writing off irrecoverable debt • Follow up of previous audit recommendations • Review of processes for disputed invoices, refund of credit balances and unapplied receipts to ensure business as usual. 	20			20	
• Payroll & HR	The review will assess whether payroll transactions are accurate, timely, compliant, and appropriately authorised across both partner organisations <ul style="list-style-type: none"> • Processing of amendments to standing data • Exception reporting and management information • Reconciliation of key accounts • Review of Salary Overpayments • Follow up of previous recommendations • Review of processes for starters, leavers, amendments and BACS processing to ensure business as usual. 	20			10	10

<ul style="list-style-type: none"> • Business Continuity 	<p>To assess whether effective business continuity arrangements are in place, and that these are aligned with best practice.</p> <ul style="list-style-type: none"> • Governance and ownership of BC arrangements within the shared service. • Existence and quality of up-to-date Business Continuity Plans (BCPs) and Disaster Recovery Plans (DRPs). • Risk assessments and business impact analyses (BIAs) supporting the plans. • Testing and exercising of plans and incorporation of lessons learned. • Roles, responsibilities, and staff awareness of continuity procedures. • Communication and testing to both partners organisations BCP's. • Assurance over critical systems and third-party supplier continuity. 	15			15	
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