

Annex A

Internal Audit Plan Progress

2023/24

Progress to 30th June 2023 with the core Internal Audit Plan 2023/24 and the agreed Q1 'flexible' plan, on the basis of individual reviews completed, is summarised as follows:

Audit Plan 22/23 Progress In-Year		
Total Completed & Closed Reviews	4	5%
Ongoing Work (i.e. which will not 'close' until the end of the financial year)	19	24%
Draft Report Issued	3	4%
Fieldwork In Progress	19	24%
Reviews at Terms of Reference (ToR) stage and before	8	10%
22/23 Planned reviews yet to start	26	33%
Reviews on hold/paused at Director request	0	0%

Detail of the agreed Core and Q1 'flexible' Internal Audit Plan 2023/24, including progress to 30th July 2023, is provided below:

AUDIT TITLE	Directorate	TYPE OF WORK	PROGRESS
Client Funds & Deputyships	Resources	Audit	Draft Report
Schools Capital Programme	Childrens	Audit	Fieldwork
Street Lighting PFI Variations	P&S	Audit	Fieldwork
Pathfinder Legal Services	S&P	Audit	Fieldwork
Climate Change & Environment Strategy	P&S	Audit	Fieldwork
FOI and SAR	S&P	Audit	Complete
ICT Incident & Problem Management	Resources	Audit	Fieldwork
Capital Project Management	P&S	Audit	Fieldwork
ICT Security	Resources	Audit	Fieldwork
ICT Records Management	Resources	Audit	Fieldwork
Supporting Families	Childrens	Grant	N/A
Local Transport Capital Block Funding (Highways Maintenance)	P&S	Grant	Fieldwork
Pothole and Challenge Fund	P&S	Grant	Fieldwork
Disabled Facilities Grant	CCC	Grant	Fieldwork
A14 Grant	P&S	Grant	Fieldwork
Basic Needs Funding	Childrens	Grant	Fieldwork
Procurement Governance	Resources	Audit	Not Started
Procurement Compliance	Resources	Audit	Fieldwork
Waste PFI Review Support	P&S	Support	Ongoing
Lifestyle Services Contract	Public Health	Audit	Fieldwork
Waivers & Direct Awards Compliance	Resources	Audit	Fieldwork
Street Lighting PFI Contract	P&S	Audit	Fieldwork
Management of Consultants	S&P	Audit	Fieldwork
OPUS People Services & Interims	S&P	Audit	Fieldwork

Energy Contract	P&S	Audit	Not Started
Treasury Management	Resources	Audit	Draft Report
National Fraud Initiative	CCC	Support	N/A
Fraud Investigations Review Process	CCC	Investigations	N/A
Case 111 - Conflict of Interest	Resources	Investigations	Complete
Case 118 - Interims	Childrens	Investigations	Fieldwork
Pro-active Counter Fraud Work	CCC	Investigations	N/A
Development of Anti-Fraud & Corruption Strategy	CCC	Investigations	Ongoing
Counter Fraud Training	CCC	Investigations	N/A
FACT/HACT Follow Up	CCC	Investigations	N/A
Council Tax NFI Project	CCC	Investigations	N/A
Whistleblowing Policy Annual Review	CCC	Investigations	Not Started
Schools Assurance Auditing	Childrens	Audit	Not Started
Information Management Board	S&P	Support	N/A
Annual Governance Statement/Code of Corporate Governance	CCC	Support	Complete
Public Sector Internal Audit Standards (PSIAS) Review	CCC	Support	Not Started
Corporate Key Performance Indicator Framework	CCC	Audit	Not Started
Annual Key Policies & Procedures Review	CCC	Audit	Draft Report
Annual Assurance on Risk Management	CCC	Audit	Complete
Risk Assurance Reviews	CCC	Risk Management	N/A
Development of Risk Strategy	CCC	Risk Management	Draft Report
Risk Management	CCC	Risk Management	N/A
Advice & Guidance	CCC	Support	N/A
Freedom of Information Requests	CCC	Support	N/A
Follow-Ups of Agreed Actions	CCC	Support	N/A
Committee Reporting	CCC	Support	N/A
Management Reporting	CCC	Support	N/A
Audit Plan	CCC	Support	N/A