

Annex A

Internal Audit Plan Progress

2023/24

Progress to 31st August 2023 with the core Internal Audit Plan 2023/24 and the agreed Q1 and Q2 'flexible' plan, on the basis of individual reviews completed, is summarised as follows:

Audit Plan 23/24 Progress In-Year		
Total Completed & Closed Reviews	13	16%
Ongoing Work (i.e. which will not 'close' until the end of the financial year)	19	23%
Draft Report Issued	1	1%
Fieldwork In Progress	19	23%
Reviews at Terms of Reference (ToR) stage and before	7	8%
23/24 Planned reviews yet to start	24	29%
Reviews on hold/paused at Director request	0	0%

Detail of the agreed Core and Q1 and Q2 'flexible' Internal Audit Plan 2023/24, including progress to 31st August 2023, is provided below:

AUDIT TITLE	Directorate	TYPE OF WORK	PROGRESS
Client Funds & Deputyships	Resources	Audit	Complete
Schools Capital Programme	Childrens	Audit	Fieldwork
Street Lighting PFI Variations	P&S	Audit	Complete
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	Draft report
ICT Records Management	Resources	Audit	Fieldwork
Review of draft Financial Regulations	Resources	Audit	Not started
Estate Health & Safety Inspections	Resources	Audit	Terms of Reference
Dedicated Schools Grant Safety Valve	Childrens	Audit	Terms of Reference
Safe Employment	CCC	Audit	Fieldwork
Asset Valuations for Statement of Accounts	Resources	Audit	Terms of Reference
Establishment Control	Resources	Audit	Terms of Reference
Grants to Voluntary Organisations Policy & Compliance	CCC	Audit	Terms of Reference
Supporting Families	Childrens	Grant	N/A
Local Transport Capital Block Funding (Highways Maintenance)	P&S	Grant	Complete
Pothole and Challenge Fund	P&S	Grant	Complete

Disabled Facilities Grant	CCC	Grant	Fieldwork
A14 Grant	P&S	Grant	Complete
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	Complete
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	Complete
Case 125 – Legal Procurement	P&S	Investigations	Fieldwork
Case 126 – Contracts Backlog	Childrens	Investigations	Fieldwork
Case 127 – Supported Living	Adults	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	Complete
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

