

Annex A

Internal Audit Plan Progress 2023/24

Progress to 31st December 2023 with the core Internal Audit Plan 2023/24 and the agreed Q1 – Q3 ‘flexible’ plan, on the basis of individual reviews completed, is summarised as follows:

Audit Plan 23/24 Progress In-Year		
Total Completed & Closed Reviews	29	35%
Ongoing Work (i.e. which will not 'close' until the end of the financial year)	18	21%
Draft Report Issued	7	8%
Fieldwork In Progress	21	25%
Reviews at Terms of Reference (ToR) stage and before	2	3%
23/24 Planned reviews yet to start	6	7%
Reviews on hold/paused at Director request	1	1%

Detail of the agreed Core and Q1 – Q3 ‘flexible’ Internal Audit Plan 2023/24, including progress to 31st October 2023, is provided below:

AUDIT TITLE	Directorate	TYPE OF WORK	PROGRESS
Client Funds & Deputyships	F&R	Audit	Complete
Schools Capital Programme	Childrens	Audit	Fieldwork
Street Lighting PFI Variations	P&S	Audit	Complete
Pathfinder Legal Services	S&P	Audit	Complete
Climate Change & Environment Strategy	P&S	Audit	Complete
FOI and SAR	S&P	Audit	Complete
ICT Incident & Problem Management	F&R	Audit	Complete
Capital Project Management	P&S	Audit	Draft Report
ICT Security	F&R	Audit	Complete
ICT Records Management	F&R	Audit	Draft Report
Review of draft Financial Regulations	F&R	Audit	Not started
Estate Health & Safety Inspections	F&R	Audit	Fieldwork
Dedicated Schools Grant Safety Valve	Childrens	Audit	Fieldwork
Safe Employment	CCC	Audit	Fieldwork
Asset Valuations for Statement of Accounts	F&R	Audit	Fieldwork
Establishment Control	F&R	Audit	Fieldwork
Grants to Voluntary Organisations Policy & Compliance	CCC	Audit	Fieldwork
Rental Income	F&R	Audit	Fieldwork
Section 106 Funding	P&S	Audit	Fieldwork
Business Continuity Planning	S&P	Audit	Fieldwork
Multi Agency Safeguarding Hub	Childrens	Audit	Terms of Reference

Adults Directorate Business Planning Review & Challenge	Adults	Audit	Fieldwork
Quality Assurance in Childrens Social Care	Childrens	Audit	Terms of Reference
Project Management Framework and Project Assurance	S&P	Audit	Fieldwork
Mosaic System Uploads, Data Integrity and Key Controls	Adults	Audit	Not started
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	Complete
A14 Grant	P&S	Grant	Complete
Basic Needs Funding	Childrens	Grant	Complete
Procurement Governance	F&R	Audit	Fieldwork
Procurement Compliance	F&R	Audit	Fieldwork
Waste PFI Review Support	P&S	Support	Ongoing
Waivers & Direct Awards Compliance	F&R	Audit	Draft Report
Street Lighting PFI Contract	P&S	Audit	Fieldwork
Management of Consultants	S&P	Audit	Fieldwork
OPUS People Services & Interims	S&P	Audit	Draft Report
Energy Contract	P&S	Audit	Fieldwork
Commissioning Governance	Adults	Audit	Not started
LD Supplier Resilience Reviews	Adults	Audit	Not started
Treasury Management	F&R	Audit	Complete
Payroll	F&R	Audit	Fieldwork
Pensions	F&R	Audit	Fieldwork
National Fraud Initiative	CCC	Support	N/A
Fraud Investigations Review Process	CCC	Investigations	N/A
Case 111 - Conflict of Interest	F&R	Investigations	Complete
Case 118 – Interims	Childrens	Investigations	Complete
Case 125 – Legal Procurement	P&S	Investigations	Complete
Case 126 – Contracts Backlog	Childrens	Investigations	Draft Report
Case 127 – Supported Living	Adults	Investigations	Complete
Case 128 – NFI Match	CCC	Investigations	Complete
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	Complete
Fen Drayton Primary School	Childrens	Audit	Complete
Orchard Park Primary School	Childrens	Audit	Complete
Bewick Bridge Primary School	Childrens	Audit	Complete
Huntingdon Primary School	Childrens	Audit	Complete
Castle School	Childrens	Audit	Draft Report
Huntingdon Nursery School	Childrens	Audit	Complete
Meridiam Primary School	Childrens	Audit	Draft Report

Desktop Deficity Recovery Plans review	Childrens	Audit	Fieldwork
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	Fieldwork
Corporate Key Performance Indicator Framework	CCC	Audit	Complete
Annual Key Policies & Procedures Review	CCC	Audit	Complete
Annual Assurance on Risk Management	CCC	Audit	Complete
Development of Risk Strategy	CCC	Risk Management	Complete
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