

Appendix 1 - Annex A
Internal Audit Plan Progress
2025/26

Progress to 30th June 2025 with the core Internal Audit Plan 2025/26 and the agreed Q1 'flexible' plan, on the basis of individual reviews completed, is summarised as follows:

Audit Plan 25/26 Progress In-Year		
Total Completed & Closed Reviews	4	6%
Ongoing Work (i.e. which will not 'close' until the end of the financial year)	15	21%
Draft Report Issued	5	7%
Fieldwork In Progress	7	10%
Reviews at Terms of Reference (ToR) stage and before	8	11%
2025/26 Planned reviews yet to start	33	46%
Reviews on hold/paused at Director request	0	0%

Detail of the agreed Core and Q1 'flexible' Internal Audit Plan 2025/26, including progress to 30th June 2025, is provided below:

AUDIT TITLE	Directorate	TYPE OF WORK	PROGRESS
(c.f. 24/5) Payroll 24 - 25	Finance & Resources	Audit	Fieldwork
(c.f. 24/5) Debt Recovery 24 - 25	Finance & Resources	Audit	Draft report
(c.f. 24/5) Quality Assurance in Childrens Social Care	Children Education & Families	Audit	Fieldwork
(c.f. 24/5) Best Value Guidance	CCC	Audit	Fieldwork
(c.f. 24/5) Social Care Debt Management	Adults, Health & Commissioning	Audit	Fieldwork
(c.f. 24/5) Business Planning	Strategy & Partnerships	Audit	Fieldwork
Home to School Transport	Children Education & Families	Audit	Fieldwork
Direct Payments	Adults, Health & Commissioning	Audit	Fieldwork
Supporting Families / Children & Families Grant	Children Education & Families	Grant claim	Ongoing
Local Transport Capital Block Funding (Highways Maintenance)	Place & Sustainability	Grant claim	Pre-Terms of Reference
Pothole and Challenge Fund	Place & Sustainability	Grant claim	Pre-Terms of Reference

Basic Needs Funding	Children Education & Families	Grant claim	Pre-Terms of Reference
SIPP Grant		Grant claim	Complete
Highways Contract	Place & Sustainability	Audit	Terms of Reference
National Fraud Initiative	CCC	Support	Ongoing
Fraud Investigations Review Process	CCC	Investigation	Ongoing
Case 148 - Direct Payments Case	Adults, Health & Commissioning	Investigation	Draft Report
Case 152 - HR Investigation	Children Education & Families	Investigation	Draft Report
Case 163 - Tenancy	Finance & Resources	Investigation	Complete
Case 168 - Complaints & HR	CCC	Investigation	Complete
Case 174 - Brokerage	Adults, Health & Commissioning	Investigation	Fieldwork
Case 177 - Children's Social Care	Children Education & Families	Investigation	Draft Report
Case 179 - Procurement	Finance & Resources	Investigation	Fieldwork
Case 183 - Overpayment Investigation	Children Education & Families	Investigation	Fieldwork
Case 190 - Respect At Work Investigation	Adults, Health & Commissioning	Investigation	Fieldwork
Pro-active Counter Fraud Work	CCC	Support	Ongoing
Development of Anti-Fraud & Corruption Strategy	CCC	Support	Ongoing
Schools Causing Concern Meetings	Children Education & Families	Support	Ongoing
Information Management Board	CCC	Support	Ongoing
Annual Governance Statement/Code of Corporate Governance	CCC	Support	Ongoing
Global Internal Audit Standards (GIAS) Review	CCC	Support	Complete
Risk Assurance Reviews	CCC	Risk Management	Ongoing
Risk Management	CCC	Risk Management	Ongoing
Advice & Guidance	CCC	Support	Ongoing
Freedom of Information Requests	CCC	Support	Ongoing
Follow-Ups of Agreed Actions	CCC	Support	Ongoing
Committee Reporting	CCC	Support	Ongoing
Management Reporting	CCC	Support	Ongoing
Audit Plan	CCC	Support	Ongoing

