

Appendix A

Internal Audit Plan Progress

2021/22

Progress to date with the core Internal Audit Plan 2021/22 and the agreed Q1 – 2 ‘flexible’ plan, on the basis of individual reviews completed, is summarised as follows:

Audit Plan 21/22 Progress In-Year		
Total Completed & Closed Reviews	13	13.7%
Ongoing Work (i.e. which will not 'close' until the end of the financial year)	22	23.2%
Draft Report Issued	3	3.1%
Fieldwork In Progress	14	15.1%
Reviews at Terms of Reference (ToR) stage and before	8	8.4%
21/22 Planned reviews not started or ‘paused’ at Director request	35	36.8%

Detail of the agreed Core and Q1 - 2 ‘flexible’ Internal Audit Plan 2021/22, including progress to date, is provided below:

AUDIT TITLE	Directorate	TYPE OF WORK	PROGRESS
Financial Assessments	P&C	Audit	Fieldwork
Dedicated Schools Grant SEN Audit	P&C	Audit	Complete
Schools Payroll 20/21	P&C	Audit	Complete
Schools Safer Recruitment 20/21	P&C	Audit	Complete
Light Touch ICT Security Healthcheck	C&D	Audit	Complete
Schools Capital Programme	P&C	Audit	Fieldwork
Payroll Analytics	CCC	Audit	Complete
Foster Carer Overpayment Review	P&C	Audit	Complete
Project Management Framework	BI&D	Audit	Fieldwork
Fees & Charges Policy & Compliance	B&ID	Audit	Fieldwork
Loans to External Organisations	Resources	Audit	On Hold
Declarations of Interest	CCC	Audit	Fieldwork
Less Than Best' Property Awards	Resources	Audit	Fieldwork
Client Monitoring Arrangements for This Land Ltd	CCC	Audit	On Hold
Insurance Fund	Resources	Audit	Fieldwork
Budgetary Control	Resources	Audit	Terms of Reference
Individual Schools Finance Audits	P&C	Audit	Terms of Reference
Climate Change & Environment Strategy	CCC	Audit	On Hold
Foster Carer Overpayment Calculations	P&C	Audit	Fieldwork
Procurement Compliance (Over £20k)	CCC	Audit	Fieldwork
Highways Contract	P&E	Audit	Fieldwork
Integrated Drug and Alcohol Treatment System Contract	PH	Audit	Fieldwork
Provision of Community Equipment Services Contract	P&C	Audit	On Hold

(Energy Programme) Capital Project Variations and Overspends	CCC	Audit	Terms of Reference
Contract Management - CCS and Healthy Child Provision (Section 75)	P&C	Audit	Fieldwork
Major Infrastructure Delivery Project Assurance Group	P&E	Support	N/A
Highways Contract Commercial Group		Support	N/A
Lancaster Way Contract	P&E	Support	N/A
Adult Social Care Commissioning Strategies	P&C	Audit	Terms of Reference
Waste PFI	P&E	Audit	Terms of Reference
Troubled Families	P&C	Grant claim	N/A
Active Travel Fund	P&E	Grant claim	Complete
Local Transport Capital Block Funding (Highways Maintenance)	P&E	Grant claim	Complete
Pothole and Challenge Fund	P&E	Grant claim	Complete
Disabled Facilities Grant	P&E	Grant claim	Fieldwork
BSOG (Bus Service Operator's Grant)	P&E	Grant claim	Complete
Additional Dedicated Home to School Grant	P&C	Grant claim	Fieldwork
Covid Community Testing Grant	CCC	Grant claim	Complete
National Fraud Initiative	CCC	Support	N/A
Fraud Investigations Review Process	CCC	Support	N/A
FOI Investigation	CCC	Investigation	Complete
Soham Library Investigation	CCC	Investigation	Draft Report
Libraries Self Service Machines Review	CCC	Investigation	Complete
Manor Farm	Resources	Investigation	N/A
Interim Team Leader MID Investigation	P&E	Investigation	Draft Report
Aged Debt & Income Raising	CCC	Audit	Terms of Reference
Annual Governance Statement/Code of Corporate Governance	CCC	Support	Complete
Whistleblowing Policy Annual Review	CCC	Support	Complete
Public Sector Internal Audit Standards (PSIAS) Review	CCC	Support	Complete
Sustainability Panel	CCC	Support	N/A
Information Management Board	BI&D	Support	N/A
LGSA Peer Review	CCC	Support	N/A
Risk Management	CCC	Risk Management	N/A
Compliance - Corporate and Key Directorate Risks	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