

## Annex A

### Internal Audit Plan Progress

#### 2021/22

Progress to 18<sup>th</sup> February 2022 with the core Internal Audit Plan 2021/22 and the agreed Q1 – 4 ‘flexible’ plan, on the basis of individual reviews completed, is summarised as follows:

Audit Plan 21/22 Progress In-Year		
Total Completed & Closed Reviews	29	30%
Ongoing Work (i.e. which will not 'close' until the end of the financial year)	26	27%
Draft Report Issued	8	8%
Fieldwork In Progress	21	22%
Reviews at Terms of Reference (ToR) stage and before	8	8%
21/22 Planned reviews not started or ‘paused’ at Director request	5	5%

Detail of the agreed Core and Q1 - 4 ‘flexible’ Internal Audit Plan 2021/22, including progress to 18<sup>th</sup> February 2022, 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	Deferred
Fees & Charges Policy & Compliance	B&ID	Audit	Complete
Loans to External Organisations	Resources	Audit	Cancelled
Declarations of Interest – Officers & Related Parties	CCC	Audit	Complete
Declarations of Interest – Councillors	CCC	Audit	Complete
‘Less Than Best’ Property Awards	Resources	Audit	Fieldwork
Client Monitoring Arrangements for This Land Ltd	CCC	Audit	Deferred
Insurance Fund	Resources	Audit	Complete
Budgetary Control	Resources	Audit	Fieldwork
Shirley Primary School - Schools Financial Governance	P&C	Audit	Audit visit complete
Burwell Primary School - Schools Financial Governance	P&C	Audit	Draft report
Great Gidding Primary School - Schools Financial Governance	P&C	Audit	Draft report
Friday Bridge Primary School - Schools Financial Governance	P&C	Audit	Draft report
Linton Infant School - Schools Financial Governance	P&C	Audit	Draft report

AUDIT TITLE	Directorate	TYPE OF WORK	PROGRESS
Clarkson Infant School - Schools Financial Governance	P&C	Audit	Draft report
Little Paxton Primary School - Schools Financial Governance	P&C	Audit	Draft report
Coton Primary School - Schools Financial Governance	P&C	Audit	Audit visit complete
Brampton Village Primary School - Schools Financial Governance	P&C	Audit	Draft report
Hardwick and Cambourne Primary School - Schools Financial Governance	P&C	Audit	Audit visit complete
Bushmead Primary School - Schools Financial Governance	P&C	Audit	Audit visit complete
Spinney Primary School - Schools Financial Governance	P&C	Audit	Audit visit complete
Spring Meadow Infant School - Schools Financial Governance	P&C	Audit	Draft report
The Fields Early Years Centre - Schools Financial Governance	P&C	Audit	Audit visit complete
Climate Change & Environment Strategy	CCC	Audit	Deferred
Foster Carer Overpayment Calculations (1)	P&C	Audit	Complete
Foster Carer Overpayment Calculations (2)	P&C	Audit	Complete
Procurement Compliance (Over £20k)	CCC	Audit	Complete
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	Fieldwork
(Energy Programme) Capital Project Variations and Overspends	CCC	Audit	Deferred
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
Contract Management – Support Living	P&C	Audit	Fieldwork
Adult Social Care Commissioning Strategies	P&C	Audit	Deferred
Waste PFI	P&E	Audit	Terms of Reference
Street Lighting PFI	P&E	Audit	Fieldwork
Procurement Compliance	CCC	Audit	Draft report
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

AUDIT TITLE	Directorate	TYPE OF WORK	PROGRESS
Disabled Facilities Grant	P&E	Grant claim	Complete
BSOG (Bus Service Operator's Grant)	P&E	Grant claim	Complete
Additional Dedicated Home to School Grant	P&C	Grant claim	Complete
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	Complete
Libraries Self Service Machines Review	CCC	Investigation	Complete
Manor Farm	Resources	Support	N/A
Interim Team Leader Investigation	P&E	Investigation	Complete
LDP Direct Payments Case Review	P&C	Investigation	Complete
Council Tax NFI Project	CCC	Support	N/A
Anti-Fraud & Corruption Policies Review	CCC	Support	N/A
Direct Payment Fraud Policies Review	P&C	Support	N/A
Contractors Appointment Assurance	CCC	Investigation	Fieldwork
Aged Debt & Income Raising	CCC	Audit	Fieldwork
Treasury Management	CCC	Audit	Complete
Accounts Receivable	CCC	Audit	Fieldwork
Purchase to Pay	CCC	Audit	Fieldwork
Debt Recovery	CCC	Audit	Fieldwork
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