

Annex A
Internal Audit Plan Progress
2025/26

Progress to 31st January 2026 with the core Internal Audit Plan 2025/26 and the agreed Q1 - 4 'flexible' plan, on the basis of individual reviews completed, is summarised as follows:

Audit Plan 25/26 Progress In-Year		
Total Completed & Closed Reviews	20	26%
Ongoing Work (i.e. which will not 'close' until the end of the financial year)	14	18%
Draft Report Issued	13	17%
Fieldwork In Progress	19	25%
Reviews at Terms of Reference (ToR) stage and before	7	9%
2025/26 Planned reviews yet to start	4	5%
Reviews on hold/paused at Director request	0	0%

Detail of the agreed Core and Q1- 4 'flexible' Internal Audit Plan 2025/26, including progress to 31st January 2026, is provided below:

AUDIT TITLE	Directorate	TYPE OF WORK	PROGRESS
(c.f. 24/5) Payroll 24 - 25	Finance & Resources	Audit	Complete
(c.f. 24/5) Debt Recovery 24 - 25	Finance & Resources	Audit	Complete
(c.f. 24/5) Quality Assurance in Children's Social Care	Children Education & Families	Audit	Complete
(c.f. 24/5) Implementation of Ofsted Action Plan	Children Education & Families	Audit	Complete
(c.f. 24/5) Best Value Guidance	CCC	Audit	Fieldwork
(c.f. 24/5) Social Care Debt Management	Adults, Health & Commissioning	Audit	Draft report
(c.f. 24/5) Business Planning	Strategy & Partnerships	Audit	Fieldwork
(c.f. 24/5) Granta School Audit	Children Education & Families	Audit	Draft report
Home to School Transport	Children Education & Families	Audit	Fieldwork
Direct Payments	Adults, Health & Commissioning	Audit	Fieldwork
Response to Health & Safety Incidents	Strategy & Partnerships	Audit	Complete
Scheme of Delegation	Finance & Resources	Audit	Fieldwork

Enhanced Financial Controls	Finance & Resources	Audit	Fieldwork
Emergency Planning	Strategy & Partnerships	Audit	Fieldwork
This Land Ltd	Finance & Resources	Audit	Fieldwork
ICT Project & Programme Management	Finance & Resources	Audit	Fieldwork
High Cost Placements (Childrens) / Lot 4 DPS	Children Education & Families	Audit	Fieldwork
ICT Disaster Recovery	Finance & Resources	Audit	Terms of Reference
S75 Mental Health Agreement	Adults, Health & Commissioning	Audit	Fieldwork
SEND Ofsted Inspection	Children Education & Families	Audit	Fieldwork
Health & Safety in Place & Sustainability	Place & Sustainability	Audit	Terms of Reference
Guided Busway	Place & Sustainability	Audit	Terms of Reference
Care Agency Contract Monitoring	Adults, Health & Commissioning	Audit	Terms of Reference
Local Transport Capital Block Funding (Highways Maintenance)	Place & Sustainability	Grant claim	Complete
Pothole and Challenge Fund	Place & Sustainability	Grant claim	Complete
Basic Needs Funding	Children Education & Families	Grant claim	Complete
Disabled Facilities Grant	Adults, Health & Commissioning	Grant claim	Complete
SIPP Grant	Place & Sustainability	Grant claim	Complete
Highways Contract	Place & Sustainability	Audit	Fieldwork
Procurement Breach Process	Finance & Resources	Audit	Terms of Reference
Waste PFI	Place & Sustainability	Audit	Terms of Reference
Bank Reconciliation	Finance & Resources	Audit	Fieldwork
General Ledger	Finance & Resources	Audit	Draft Report
Payroll 2025/26	Finance & Resources	Audit	Terms of Reference
Debt Recovery 2025/26	Finance & Resources	Audit	Not Started
National Fraud Initiative	CCC	Support	Ongoing
Fraud Investigations Review Process	CCC	Investigation	Ongoing
Case 148 - Direct Payments Case	Adults, Health & Commissioning	Investigation	Complete

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	Draft Report
Case 177 - Children's Social Care	Children Education & Families	Investigation	Complete
Case 179 - Procurement	Finance & Resources	Investigation	Complete
Case 183 - Overpayment Investigation	Children Education & Families	Investigation	Draft Report
Case 188 – Service Investigation	Children Education & Families	Investigation	Fieldwork
Case 190 - Respect At Work Investigation	Adults, Health & Commissioning	Investigation	Complete
Case 195 – Bank Mandate Fraud	Children Education & Families	Investigation	Complete
Case 198 – International Payments	Finance & Resources	Investigation	Complete
Case 199 – Children’s Provider	Children Education & Families	Investigation	Complete
Case 207 – IT Project	Finance & Resources	Investigation	Fieldwork
Case 209 – Financial Assessment	Adults, Health & Commissioning	Investigation	Draft Report
Case 227 – Data Breach	Finance & Resources	Investigation	Fieldwork
Pro-active Counter Fraud Work	CCC	Support	Ongoing
Development of Anti-Fraud & Corruption Strategy	CCC	Support	Complete
Whistleblowing Policy Annual Review	CCC	Support	Complete
Schools Assurance Auditing	Children Education & Families	Audit	Fieldwork
Holywell Primary School	Children Education & Families	Audit	Draft Report
Lionel Walden Primary School	Children Education & Families	Audit	Draft Report
Mayfield Primary School	Children Education & Families	Audit	Draft Report
Over Primary School	Children Education & Families	Audit	Complete
St Helen’s Primary School	Children Education & Families	Audit	Draft Report
Thorndown Primary School	Children Education & Families	Audit	Draft Report
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
Annual Key Policies & Procedures Review	CCC	Audit	Not Started
Global Internal Audit Standards (GIAS) Review	CCC	Support	Complete
Risk Assurance Reviews	CCC	Risk Management	Not Started
Annual Assurance on Risk Management	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