

## Annex A

### Internal Audit Plan Progress

#### 2022/23

Progress to 12<sup>th</sup> September 2022 with the core Internal Audit Plan 2022/23 and the agreed Q1 – 4 ‘flexible’ plan, on the basis of individual reviews completed, is summarised as follows:

| Audit Plan 22/23 Progress In-Year  |    |     |
|--|----|-----|
| Total Completed & Closed Reviews   | 21 | 20% |
| Ongoing Work (i.e. which will not 'close' until the end of the financial year) | 18 | 17% |
| Draft Report Issued  | 4  | 4%  |
| Fieldwork In Progress  | 12 | 11% |
| Reviews at Terms of Reference (ToR) stage and before                           | 8  | 8%  |
| 22/23 Planned reviews yet to start   | 42 | 40% |
| Reviews on hold/paused at Director request                                     | 0  | 0%  |

Detail of the agreed Core and Q1 - 4 ‘flexible’ Internal Audit Plan 2022/23, including progress to 9<sup>th</sup> 2022, is provided below:

| AUDIT TITLE   | Directorate | TYPE OF WORK | PROGRESS     |
|---|-------------|--------------|--------------|
| Financial Assessments                                 | P&C         | Audit        | Fieldwork    |
| Fostering Payments                                    | P&C         | Audit        | Fieldwork    |
| Budgetary Control                                     | Resources   | Audit        | Fieldwork    |
| Contract Management - Healthy Child (Section 75)      | P&C         | Audit        | Complete     |
| Procurement Compliance                                | CCC         | Audit        | Complete     |
| Street Lighting PFI                                   | P&E         | Audit        | Fieldwork    |
| Schools Finance Audits 2021 - 22                      | P&C         | Audit        | Complete     |
| Bank Reconciliation                                   | CCC         | Audit        | Fieldwork    |
| Accounts Receivable (21/22)                           | CCC         | Audit        | Complete     |
| Purchase to Pay (21/22)                               | CCC         | Audit        | Complete     |
| Debt Recovery (21/22)                                 | CCC         | Audit        | Complete     |
| Aged Debt & Income Raising                            | CCC         | Audit        | Complete     |
| Annual Key Policies & Procedures Review               | CCC         | Audit        | Complete     |
| VAT   | CCC         | Audit        | Fieldwork    |
| ICT Change Management                                 | C&D         | Audit        | Fieldwork    |
| Client Funds & Deputyships                            | P&C         | Audit        | Fieldwork    |
| Fire Safety Checks                                    | Resources   | Audit        | Fieldwork    |
| FOI and SAR   | C&D         | Audit        | Fieldwork    |
| Early Years Funding Process                           | P&C         | Audit        | Fieldwork    |
| Accuracy of Coding on the Ledger                      | CCC         | Audit        | Fieldwork    |
| Purchase Cards  | CCC         | Audit        | Fieldwork    |
| Transparency Code Policy & Compliance                 | CCC         | Audit        | Fieldwork    |
| Integrated Drug and Alcohol Treatment System Contract | PH          | Audit        | Draft report |
| Schools Capital Programme                             | P&C         | Audit        | Fieldwork    |

|  |     |                 |              |
|--|-----|-----------------|--------------|
| Highways Contract  | P&E | Audit           | Complete     |
| Lifestyle Services Contract                              | PH  | Audit           | Fieldwork    |
| Troubled Families  | P&C | Grant claim     | N/A          |
| Local Transport Capital Block Funding                    | P&E | Grant claim     | Complete     |
| Pothole and Challenge Fund                               | P&E | Grant claim     | Complete     |
| Disabled Facilities Grant                                | P&C | Grant claim     | Fieldwork    |
| Test Track and Trace Grant                               | PH  | Grant claim     | Complete     |
| Contain Outbreak Management Fund                         | PH  | Grant claim     | Complete     |
| Adult Weight Management Grant                            | PH  | Grant claim     | Complete     |
| Universal Drug Treatment Grant                           | PH  | Grant claim     | Complete     |
| National Fraud Initiative                                | CCC | Support         | N/A          |
| Fraud Investigations Review Process                      | CCC | Support         | N/A          |
| Related Parties Assurance                                | P&C | Investigation   | Draft report |
| Direct Payments Suspected Fraud Case 083                 | CCC | Investigation   | Complete     |
| Direct Payments Suspected Fraud Case 087                 | CCC | Investigation   | Complete     |
| Contractors Appointment Assurance                        | CCC | Investigation   | Complete     |
| Early Years Funding Investigation                        | P&C | Investigation   | Complete     |
| FACT/HACT Follow Up                                      | CCC | Support         | N/A          |
| Council Tax NFI Project                                  | CCC | Support         | N/A          |
| Anti-Fraud & Corruption Policy Review                    | CCC | Support         | Draft Report |
| Anti-Money Laundering Policy Review                      | CCC | Support         | Draft Report |
| Direct Payments Fraud Policies                           | CCC | Support         | N/A          |
| Annual Governance Statement/Code of Corporate Governance | CCC | Support         | Complete     |
| Whistleblowing Policy Annual Review                      | CCC | Audit           | N/A          |
| Public Sector Internal Audit Standards (PSIAS) Review    | CCC | Support         | N/A          |
| Sustainability Panel                                     | CCC | Support         | N/A          |
| Information Management Board                             | CCC | Support         | N/A          |
| Strategic Risk Management Assurances                     | CCC | Risk Management | 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          |