

## Annex A

### Internal Audit Plan Progress

#### 2022/23

Progress to 30<sup>th</sup> June 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	12	13%
Ongoing Work (i.e. which will not 'close' until the end of the financial year)	20	22%
Draft Report Issued	1	1%
Fieldwork In Progress	17	19%
Reviews at Terms of Reference (ToR) stage and before	3	3%
22/23 Planned reviews not started or ‘paused’ at Director request	39	43%

Detail of the agreed Core and Q1 - 4 ‘flexible’ Internal Audit Plan 2022/23, including progress to 30<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	P&C	Audit	Complete
Bank Reconciliation	CCC	Audit	Pending
Accounts Receivable (21/22)	CCC	Audit	Complete
Purchase to Pay (21/22)	CCC	Audit	Complete
Debt Recovery	CCC	Audit	Complete
Aged Debt & Income Raising	CCC	Audit	Draft Report
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
FOI and SAR	C&D	Audit	Fieldwork
Integrated Drug and Alcohol Treatment System Contract	PH	Audit	Fieldwork
Schools Capital Programme	P&C	Audit	Fieldwork
Highways Contract	P&E	Audit	Complete
Troubled Families	P&C	Grant claim	N/A
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	Fieldwork
National Fraud Initiative	CCC	Support	N/A
Fraud Investigations Review Process	CCC	Support	N/A
Chartwell Assurance	P&C	Investigation	Fieldwork
Direct Payments Suspected Fraud Case 083	CCC	Investigation	Fieldwork
Direct Payments Suspected Fraud Case 087	CCC	Investigation	Fieldwork
Contractors Appointment Assurance	CCC	Investigation	Complete
Early Years Funding Investigation	P&C	Investigation	Fieldwork
FACT/HACT Follow Up	CCC	Support	N/A
Council Tax NFI Project	CCC	Support	N/A
Anti-Fraud & Corruption Policy Review	CCC	Support	N/A
Anti-Money Laundering Policy Review	CCC	Support	N/A
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