DRAFT CAMBRIDGESHIRE COUNTY COUNCIL INTERNAL AUDIT PLAN: 2025/26

1. Approach to Internal Audit Planning:

1.1 At Cambridgeshire County Council, Internal Audit has recognised that the Annual Internal Audit Plan essentially comprises two key elements:

> *The "Core" Audits:* This is the part of the Plan which remains largely unchanged from year-to-year. It comprises key areas of assurance which are reviewed every year, such as Key Financial Systems, grant compliance audits, strategic risk management, and core governance reviews, as well as allowances of time for ongoing areas of work including reporting to the Audit Committee and senior management, and following-up on the implementation of agreed actions from previous audit reviews. However, it must be recognised that completion of these core audits alone would not give sufficient assurance to fully inform the Chief Audit Executive's annual opinion.
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> *The "Flexible" Audits*: This is the part of the Plan which varies significantly from one year to the next, comprising audits of areas which are identified as being high-risk through the Internal Audit risk assessment process. Equally, the broader themes within the flexible audits remain largely consistent; for example, each year it is expected that a significant resource would be directed towards the audit of contracts, although the specific contracts under review varies according to the risk assessment.

1.2 In practice, this means that the 'core' element of the Plan is set annually, while the 'flexible' element of the Plan is presented as a series of rolling quarterly Audit Plans, based on current risk assessments. Quarterly risk assessments ensure that the timing of planned audits is always actively informed by an up-to-date assessment of the areas of highest risk, and that the flexible plan is subject to regular challenge and comment by both CLT and the Audit and Accounts Committee.

1.3 This approach brings a number of benefits:

- Greater flexibility to introduce and reschedule planned audits in line with current emerging risks, or pressures being faced by the service due to be audited.

- A reduced need to 'cancel' audits when the risk environment changes, as the Audit Plan is no longer constrained by the year-end.

- Improved targeting of resource to areas of greater risk, with the highest risk areas always prioritised for the next quarter's work.

- Ensuring greater efficiency by eliminating the artificial cut-off of 'year end' for audit work and reducing the 'lull' at the start of a new financial year while new audits are initiated.

- Ensuring that when changes are made to the Audit Plan throughout the year, any impact of those changes on the Chief Audit Executive's ability to deliver an annual internal audit opinion is more easily understood.

2. Risk Assessment Process:

2.1 In order to develop the Audit Plan, there must first be a sound understanding of the risks facing the Council. In developing the Plan, Internal Audit undertakes a quarterly risk assessment which includes:

- Review of the corporate risk register

- 'Horizon scanning' to identify key legislative changes etc. which may impact the Authority's risk environment in the future

- Engaging with senior management

- Reviewing the outcomes of previous audit work and follow-ups on the implementation of agreed audit actions

- Identifying areas which have not recently been audited

- Benchmarking against Audit Plans developed by other Local Authorities

2.2 Potential audit areas identified through this process are then assessed and weighted according to the level of potential risk they relate to, and the level of urgency to complete an audit of this area. This enables Internal Audit to produce a list of audit areas which are clearly prioritised by risk.

2.3 Finally, the plan is also balanced to ensure that over the course of the year, audit coverage is provided across the full range of different types of organisational risk, including financial and non-financial risk areas. More detail on this is provided at Section 5, below.

3. In-year Review and Update of the Audit Plan:

3.1 In Q4 of each financial year, CLT and the Audit & Accounts Committee are provided with a full draft Audit Plan for the next financial year, incorporating both

the ‘core’ and ‘flexible’ audits planned, for review and challenge. Although this is an annual process, as outlined above the ‘flexible’ audit plan is expected to change throughout the year in line with the rolling quarterly risk assessments.

3.2 In the quarterly Internal Audit reporting, CLT and the Audit & Accounts Committee are asked to approve the next quarter’s ‘flexible’ plan. They are also provided with a current ‘indicative’ draft of the audits that are likely to be included in the following four quarters after that i.e. a full-year forecast of upcoming audits based on the current risk assessment, for review and challenge.

4. Audit Plan 2025 – 26 Resources:

4.1 The Audit Plan for 2025 – 26 seeks to remain dynamic, challenging and prioritised based on the organisation’s risks. The draft Plan maintains a focus on risk-based and compliance audits, as well as providing assurance on key financial systems. This reflects the need to focus on the management of emerging risks and to ensure the continued operation of key controls within the Council’s governance arrangements, systems and processes.

4.2 The Internal Audit coverage for 2025/26 is proposed as 1,750 days, in line with previous years. This is split across the ‘core’ and ‘flexible’ plans as follows:

- ‘Core’ Plan: 1002 days
- ‘Flexible’ Plan: 705 days
- Contingency: 43 days

4.3 In order to manage resources effectively, Internal Audit estimates the time requirement for each individual audit; these time allocations are set out at Section 5 and 6, below. In practice, the amount of time spent on each piece of work may vary, depending on business need and risk.

4.4 Please note that for the 2025/6 financial year, the decision has been taken to retain a small unallocated ‘contingency’ allowance of 43 audit days. This will support the team’s ability to extend time allocations for audits where unforeseen issues or complexities arise that require additional time to review. It will also provide additional flexibility to adapt to any changes in audit scope which are required or to rapidly accommodate additional audit requests from management or Committee in-year.

5. Audit Plan 2025 – 26 Risk and Assurance Coverage:

5.1 Within the resource days set out above, the Internal Audit plan needs to include an appropriate and comprehensive range of work aligned to the full range of organisational risks. This must be sufficient to inform the annual audit opinion of the Head of Internal Audit; in line with the Application Note on the Global Internal Audit Standards in the UK Public Sector, this opinion must conclude on the overall effectiveness of the organisation's framework of governance, risk management and control and as such, Audit Planning must be sufficient to support this annual conclusion.

5.2 In order to achieve this cross-cutting assurance across a wide range of Council activities and risks, at Cambridgeshire County Council the Internal Audit Plan is based on 'assurance blocks' that each provides an opinion over key elements of the control environment, targeted towards in-year risks.

5.3 The 'assurance blocks' are closely aligned to the Council's key corporate risks as identified on the Corporate Risk Register; this can be summarised as follows:

- **Business Continuity** – Providing assurance over the controls in place to manage potential threats and disruptions that could impact the Council's ability to continue its operations and deliver its services. Links to Risk 4 on the Corporate Risk Register: "A serious incident occurs, preventing services from operating and/or requiring a major/critical incident response."

- **Financial Governance** – Providing assurance over the controls in place to manage the Council's financial resources effectively and in compliance with relevant laws, regulations, and internal policies. This includes annual or cyclical reviews of the Council's key financial systems, and the review of grant expenditure which requires sign-off from the Head of Internal Audit. Links to Risk 3 on the Corporate Risk Register: "The Council does not have enough budget to deliver agreed short and medium-term corporate objectives."

- **Fraud, Corruption & Whistleblowing** – Providing assurance over the controls in place to prevent and detect fraud, theft, corruption, and similar attempts to circumvent the normal functioning of the organization's financial systems and controls. Includes an annual allowance of time for the Internal Audit team to investigate any allegations of fraud, theft or corruption. Links to Risk 8: "The Council is a victim of cyber crime" and Risk 3: on the Corporate Risk Register: "The Council does not have enough budget to deliver agreed short and medium-term corporate objectives."

- **Governance** – Providing assurance over the controls in place to direct and control the Council's activities. In practice, the Council's corporate governance framework encompasses elements of all the assurance blocks listed in this report; the focus of the 'governance' block of the

Audit Plan centres around coverage of key cross-cutting governance areas that are not accounted for within other assurance blocks.

In addition to time for general governance-related work such as reviewing the Council's Code of Corporate Governance and supporting the production of the Annual Governance statement, this includes (but is not limited to) the performance management framework, HR policies, whistleblowing, and governance of partnerships and Council-owned companies. This assurance block primarily links to Risk 5: "Serious failure of corporate governance" as well as Risk 6: "The Council's workforce is not able to meet business need" and Risk 11: "Failure of Collaborative Working" on the Corporate Risk Register.

- **ICT & Information Governance** – Providing assurance over the controls in place to manage the Council's data and IT infrastructure securely and effectively in line with legislation and best practice guidance. Links to both Risk 8: "The Council is a victim of cyber crime" and Risk 9: "The Council fails to comply with Information Governance legislation and industry standards" on the Corporate Risk Register.

- **Procurement & Commissioning** – Providing assurance over the controls in place to ensure that the Council's procurement, commissioning and contract management activity is conducted in line with legislation, the Council's own regulations, and best practice, and achieves value for money. Links to Risk 10 on the Corporate Risk Register: "Failure of key contracts."

- **Project Management & Change** – Providing assurance over the controls in place to ensure that the Council's project and programme management and corporate change activity are managed effectively and in line with good practice to ensure that planned outcomes are delivered and risks are mitigated. Links to Risk 7: "Failure to deliver Key Council Services" and Risk 11 on the Corporate Risk Register: "Failure of Collaborative Working".

- **Risk Management** – Allowance of time to support the development and implementation of effective risk management arrangements at Cambridgeshire County Council, as well as the provision of risk assurance reviews for risks on the Corporate Risk Register.

- **Safeguarding** – Providing assurance over the controls in place to safeguard the Council's service users and to manage health and safety of staff, contractors and members of the public, in line with legislation and good practice. Links to Risk 1: "There are reputational and legal impacts when the Council's arrangements for Safeguarding Adults with Care and Support needs fail" and Risk 2 on the Corporate Risk Register: "Failure of

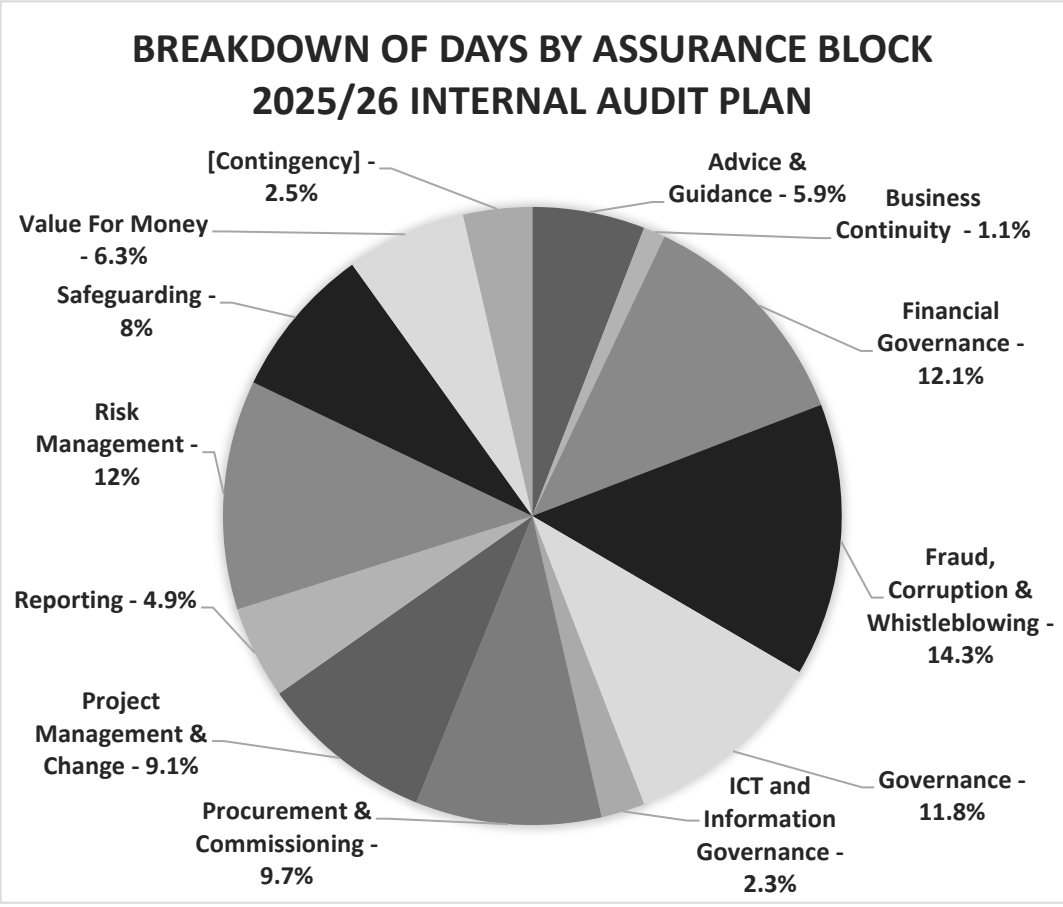
the Council's arrangements to safeguard vulnerable children and young people".

- **Value for Money** – Providing assurance over controls in place to ensure that the Council uses public money efficiently and effectively to achieve its objectives. Links to Risk 3 on the Corporate Risk Register: "The Council does not have enough budget to deliver agreed short and medium-term corporate objectives."

5.4 Visualising how the proposed Audit Plan is broken down by assurance block helps to demonstrate how the planned reviews will provide coverage across all key organisational risk areas.

5.5 The proposed approximate split of time across the 2025/26 Audit Plan by assurance block (based on the current indicative assessment of all four quarterly 'flexible' plans) is as follows:

Table 1: Analysis of Audit Plan by Assurance Block:



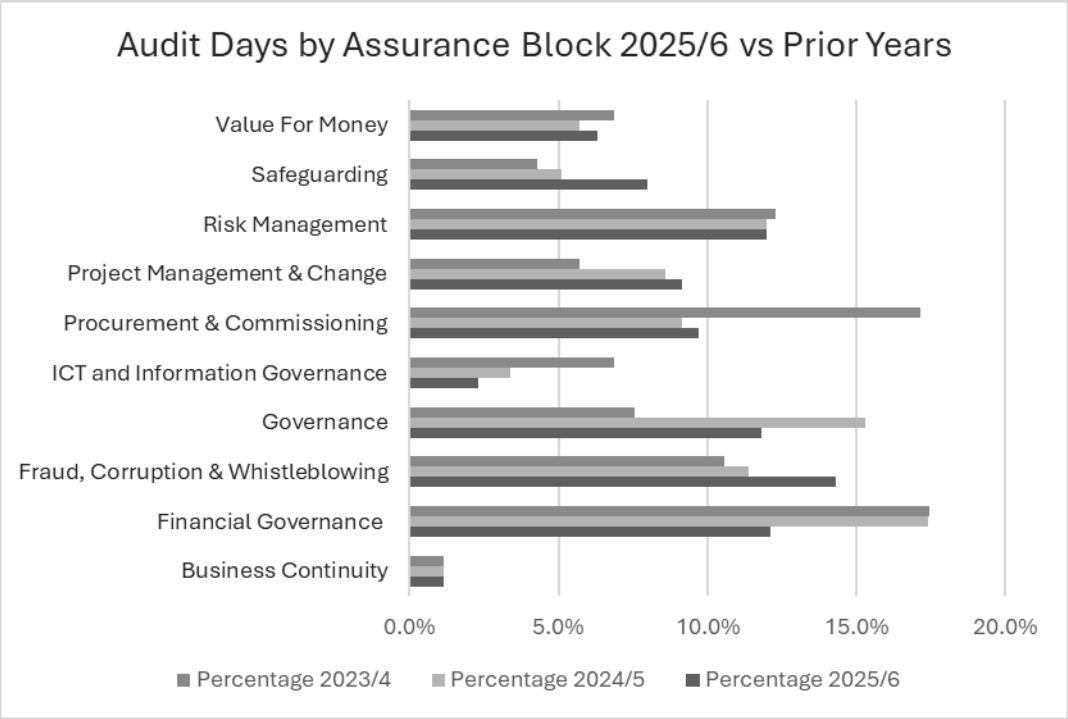
5.4 For comparison, the breakdown of time by assurance block for 2025/6 is presented against the equivalent time allocations at the start of 2024/5 and 2023/4 in Table 2, below.

5.5 The draft Plan proposes a reduction in the allocation of time towards audit of Financial Governance, which primarily reflects the fact that in 2025/6 the Internal Audit team will be required to audit fewer central government grants than in recent years. Time that was previously spent on grant reviews can therefore be reassigned to other assurance areas.

5.7 The time allowance for reviews of ICT and Information Governance is also proposed to decrease for 2025/6; this reflects a significant level of review in recent years and also in part recognises the fact that the review of ICT Programme & Project Management in the Plan has been categorised as part of the Project Management & Change assurance block, but could equally be classed as part of the ICT assurance block and will provide assurance over ICT operations.

5.8 Linked to the above, it should be noted that while each audit has been allocated a single primary 'assurance block' for the purposes of this illustration of the cross-cutting nature of the Audit Plan, in practice most audits will provide some level of assurance across multiple assurance blocks. The example of the ICT Programme & Project Management review, which could be classed as part of either the ICT & Information Governance block or the Project Management & Change block, clearly demonstrates this.

Table 2: Analysis of Audit Plan by Assurance Block 2025/6 vs Prior Years:



5.7 There is an increase in the percentage of the Internal Audit Plan allocated towards fraud, corruption and whistleblowing in 2025/6, reflecting the increase in actual time spent on fraud and whistleblowing investigations in 2024/5. Additionally, the draft Audit Plan allocates an increased proportion of time towards the Safeguarding assurance block, in recognition of the fact that this is a key risk for both Children's and Adults services. Full detail of the proposed coverage is set out below, in sections 6 and 7.

6. 'Core' Internal Audit Plan 2025/26

6.1 The 'Core' Plan for 2025/26 is largely equivalent to the Core Plan in 2024/25. The key changes are:

- Adjustments to the Grant Audit section to reflect actual grants which require certification in 2025/26, as this varies by year. The overall number of grants requiring certification by Internal Audit is expected to reduce in 2025/26; a contingency allowance of 13 days has also been included, as in previous years several grants requiring Internal Audit certification were identified by Council services after the start of the financial year. If this is not required, it will be absorbed into the general contingency.

- The allowance of time for managing whistleblowing referrals and investigations has been increased, to reflect the higher volume of whistleblowing referrals received and investigations undertaken in 2024/25.

- Reviews of Bank Reconciliation and General Ledger are undertaken every 2 – 3 years and have been included in the 2025/6 set of financial systems reviews, while Treasury Management is reviewed every two years and will not be covered in 2025/6 following prior year coverage. A specific short audit to look at the implementation of new Confirmation of Payee Software in financial transactions teams is also planned.

- The Internal Audit team typically undertakes an annual review of Procurement Compliance and Procurement Governance as part of the core Audit Plan; due to the implementation of changes associated with the Procurement Act, some of which will not be fully implemented until partway through the financial year, it has been agreed to re-focus this resource in 2025/6 to provide coverage of contract overspends and the implementation of the new Procurement Breach process. Reviews of compliance with new Procurement Act processes can then be

undertaken in 2026/7 once system changes have had some time to embed.

6.2 The detail of the proposed plan can be found at Table 3, below:

Table 3: Proposed 'Core' Internal Audit Plan 2025/26:

Audit	Directorate	Category	Days	Why
Total Days in the Core Internal Audit Plan:			**1002**	
Annual Audit Reviews of Key Financial Systems			**117**	
Accounts Receivable	F&R	Financial Governance	15	Annual assurance over Key Financial Systems; conducting transactional testing across core systems.
Purchase to Pay	F&R	Financial Governance	15	Annual assurance over Key Financial Systems; conducting transactional testing across core systems.
Payroll	F&R	Financial Governance	20	Annual assurance over Key Financial Systems; conducting transactional testing across core systems.
Bank Reconciliation	F&R	Financial Governance	20	Annual assurance over Key Financial Systems; conducting transactional testing across core systems. This review will particularly consider the Council's response to findings by the Council's external auditors in respect of bank reconciliations.
General Ledger	F&R	Financial Governance	20	Annual assurance over Key Financial Systems; conducting transactional testing across core systems.
Confirmation of Payee Software	F&R	Financial Governance	7	Review to confirm the new Confirmation of Payee software has been implemented and is being used effectively to reduce the risk of fraud or error in payments.
Debt Recovery	F&R	Financial Governance	20	Annual assurance over Key Financial Systems; conducting transactional testing across core systems.
Grant Certification Work Required In-Year			**75**	
Supporting Families / Children & Families Grant	CEF	Financial Governance	25	Annual cycle of grant certification requirement. *Please note: this*

				time allowance may not be required, but the service is awaiting final confirmation from central government regarding whether the current audit regime for the Supporting Families programme will continue to be required under the new combined Children & Families grant.
Local Transport Capital Block Funding (Highways Maintenance)	P&S	Financial Governance	7	Annual cycle of grant certification requirement.
Pothole and Challenge Fund	P&S	Financial Governance	5	Annual cycle of grant certification requirement.
Disabled Facilities Grant	AHC	Financial Governance	5	Annual cycle of grant certification requirement.
Basic Needs Funding	CEF	Financial Governance	10	Annual cycle of grant certification requirement.
Youth Investment Fund Pilot Grant	CEF	Financial Governance	5	Grant sign-off required in 2024/5.
Traffic Signal Obsolescence Grant & Green Light Fund Grant	P&S	Financial Governance	5	Grant sign-off required in 2024/5.
Grants Contingency	CCC	Financial Governance	13	Contingency allowance for additional grant sign-off requirements.
Annual Allowance for Fraud Investigations & National Fraud Initiative			**250**	
Fraud Investigations	CCC	Fraud & Corruption	190	Receive whistleblowing referrals and allocation of time to investigate alleged fraud or theft.
Pro-active Counter Fraud Work	CCC	Fraud & Corruption	20	Allowance of time for pro-active Counter Fraud work.
National Fraud Initiative	CCC	Fraud & Corruption	40	Management of statutory National Fraud Initiative.
Strategic Risk Management and Assurance			**210**	
Annual Assurance on Risk Management	CCC	Risk Management	5	Maintaining the CRR, reporting to stakeholders and providing an annual assurance over the Council's Risk Management framework.
Risk Management	CCC	Risk Management	80	Strategic risk management processes, workshops and reporting.

Risk Assurance Reviews	CCC	Risk Management	125	A programme of compliance checks on key controls mitigating the Corporate risks and top Directorate-level risks to provide assurance on whether critical controls are routinely complied with in practice.
Core Procurement & Commissioning Audit Work			**50**	*(plus contract reviews in flexible Audit Plan)*
Procurement Breach Process	CCC	Procurement & Commissioning	20	A new procurement breach process was introduced in April 2024; this review would provide assurance that it is operating as intended and that the process is effective in identifying and addressing non-compliance.
Contract Overspends	CCC	Procurement & Commissioning	30	Review to identify overspends on contracts and how these have been generated and managed including consideration of compliance with the Council's Contract Procedure Rules.
Contract Reviews	CCC	Procurement & Commissioning	-	A minimum of 120 days is committed to review of contracts and commissioning. The specific reviews undertaken will be identified through the quarterly risk assessment process and included in quarterly planning.
Annual Core Governance Reviews			**112**	
Annual Governance Statement/Code of Corporate Governance	CCC	Governance	15	Annual Governance Statement/Code of Corporate Governance.
Corporate Key Performance Indicator Framework	CCC	Governance	20	Providing an annual assurance over the effectiveness of the Council's corporate Key Performance Indicator framework.
Annual Key Policies & Procedures Review	CCC	Governance	5	Following previous year audit reviews of core policies and procedures, this review will provide assurance that key policies are reviewed, updated and accessible to staff.
Whistleblowing Policy Annual Review	CCC	Governance	15	Work to review the whistleblowing policy, conduct awareness-raising activities across the organisation, and produce the annual report on whistleblowing cases.

Global Internal Audit Standards (GIAS) Review	CCC	Governance	5	Annual review to verify compliance with GIAS
Information Management Board	CCC	Governance	2	Attending panel to provide support on information management and security issues
Schools Assurance Auditing	CEF	Governance	50	Annual assurance over key risks in schools, with a focus on financial governance and payroll risks.
Advice & Guidance Work			**103**	
Advice & Guidance	CCC	Advice & Guidance	50	Providing support and guidance to staff on ad-hoc queries.
Freedom of Information Requests	CCC	Advice & Guidance	8	Allowance of time to respond to FOI requests received in-year.
Follow-Ups of Agreed Actions	CCC	Advice & Guidance	45	Confirming agreed actions have been implemented to reduce key organisational risks.
Management & Committee Reporting and Planning			**85**	
Committee Reporting	CCC	Reporting	30	Reporting to Audit and Accounts Committee.
Management Reporting	CCC	Reporting	30	Reporting to CLT etc.
Audit Plan	CCC	Reporting	25	Development of the Internal Audit Plan and in-year revisions/updates.

7. ‘Flexible’ Internal Audit Plan 2025/26:

7.1 The ‘flexible’ Internal Audit Plan is split into rolling quarterly plans; the precise number of days included each quarter is likely to vary slightly around this number, to maintain some flexibility based on the audits prioritised for inclusion in that quarter.

7.2 This programme of work is indicative only, and is subject to change throughout the year to ensure that the Audit Plan can be reactive as well as proactive about providing assurance over emerging risk areas. The team will continue to progress each quarter’s work as outlined below at Table 4, assuming a full team structure; any shortfall will be re-profiled in future quarters:

Table 4: ‘Flexible’ Internal Audit Plan 2025/26:

Audit	Directorate	Category	Days	Why
ALL		Full year effect	705	
Proposed Flexible Internal Audit Plan for Q1 25/26:			**150**	

Audit	Directorate	Category	Days	Why
Home to School Transport	CEF	Project Management & Change	20	Key financial pressure area. Recent external review has identified opportunities for savings and the service is working with the Policy team to develop this into a formal programme. Audit review to provide assurance over the programme and procurement arrangements in place.
Response to Health & Safety Incidents	P&S	Safeguarding	25	Review the policies and processes in place to identify, report and respond to health and safety incidents including how management obtains assurance that risks are addressed effectively
Direct Payments	AHC	Value For Money	30	Review to provide assurance over the management of the following risks: Direct Payments are misused by service users or subject to fraud; the Council does not monitor these effectively; and that surplus monies due for repayment are not identified.
Highways Contract	P&S	Procurement & Commissioning	30	Review to confirm implementation of key controls within contract management of the Council's Highways Contract, following up on the outcomes of previous audit work.
Care Leavers	CEF	Safeguarding	25	A review focused around the services provided to care leavers including pathway planning, availability and effectiveness of support services and engagement of care leavers, to provide assurance following the service's ILACs inspection.
Emergency Planning	S&P	Business Continuity	20	Review to provide assurance over the Council's emergency planning and incident response arrangements. This will focus on external emergency planning / C1 Civil Contingencies response to incidents, considering compliance with emergency planning requirements including

Audit	Directorate	Category	Days	Why
				the role of on-call council directors and the training provided for senior leaders.
Proposed Flexible Internal Audit Plan for Q2 25/26:			**200**	
High Cost Placements (Childrens)	CEF	Value For Money	20	Review of high-cost external placements in Children's with a focus on residential and out-of-county placements to provide assurance that placements are made in line with policy and achieve value for money while safeguarding service users.
Children's Social Care Complaints	CEF	Safeguarding	20	Review of processes to manage and respond to Children's Social Care Complaints to ensure that these are effective in identifying and responding to complaints effectively.
This Land Ltd	F&R	Value For Money	30	A review to provide assurance over the governance and shareholder monitoring arrangements in place for This Land Ltd.
Greater Cambridge Partnership Arrangements	P&S	Governance	20	Review of Cambridgeshire County Council's relationship with the Greater Cambridge Partnership, with a focus on both governance and compliance with accountability arrangements.
Waste PFI	P&S	Procurement & Commissioning	30	Review to provide assurance over the ongoing management of the Council's largest PFI contract.
Projects Assurance (Capital)	P&S	Project Management & Change	60	Review of a sample of key projects focusing on compliance with the corporate project management framework and the implementation of actions from the 2023/4 review of Capital Project Governance.
ICT disaster recovery	F&R	ICT and Information Governance	20	Review of ICT disaster recovery planning and testing.
Proposed Flexible Internal Audit Plan for Q3 25/26:			**190**	

Audit	Directorate	Category	Days	Why
Dedicated Schools Grant (DSG) Safety Valve (Projects Assurance)	CEF	Project Management & Change	20	Embedded assurance review of the Council's response to the DSG Safety Valve agreement including a review of progress with implementing planned actions and programme management. This review will follow up on the findings of the previous audit in 2023/24.
SEND Inspection	CEF	Safeguarding	20	Review to follow up on the Council's response to the Ofsted SEND Inspection, to provide assurance that key actions are being implemented effectively. This will be undertaken alongside the review of the Safety Valve project as both audits will be closely linked to the Inclusion for All programme.
Brokerage	AHC	Procurement & Commissioning	30	Review to provide assurance over the work of the Brokerage team and compare processes across both Adults and Childrens.
Enhanced Financial Controls	F&R	Value For Money	30	Review to provide assurance over the effectiveness of the operation of the Council's Financial Transparency Panels and Workforce Expenditure Panel.
Health & Safety in Place & Sustainability	P&S	Safeguarding	20	Review of controls and compliance for key health and safety considerations in P&S Directorate including how management obtains assurance that key controls are met
ICT Project & Programme Management	F&R	Project Management & Change	40	Review to provide assurance over the effectiveness of project management and assurance frameworks in ICT projects, including testing a sample of projects.
Guided Busway	P&S	Governance	30	Review to provide assurance over the controls in place to manage the operation and maintenance of the Guided Busway, including both in-house and contracted-out aspects of

Audit	Directorate	Category	Days	Why
				busway management and controls over health and safety.
Proposed Flexible Internal Audit Plan for Q4 25/26:			**165**	
Early Years Entitlements Funding	CEF	Financial Governance	20	To provide assurance that robust and efficient processes are in place to ensure payments to Early Years providers are timely and accurate and there are appropriate controls in place to reduce the risk of fraud.
Local Government Reorganisation	S&P	Project Management & Change	20	Review to provide assurance over the programme to implement the Council's response to Local Government Reorganisation.
Prevent Duty	S&P	Governance	20	Review of the Council's compliance with its obligations to deliver the Prevent duty within the Counter-Terrorism and Security Act 2015 (CTSA 2015).
ICT Procurement	F&R	ICT and Information Governance	20	Review of ICT procurement function including commissioning, contract management, efficiencies etc.
Council Owned Companies	F&R	Governance	25	High level review of the governance of Council-owned companies and the operation of shareholder functions, to provide assurance that the risks associated with these companies are managed appropriately and in line with local partnerships guidance.
Care Agency Contract Monitoring	AHC	Safeguarding	30	Review of the arrangements for monitoring care agencies who contract with the Council, with a focus on how the Council monitors agencies for compliance with safeguarding and health and safety requirements, as well as considering supplier resilience and continuity.

Audit	Directorate	Category	Days	Why
Contract Management - Mental Health Section 75 Agreement	AHC	Procurement & Commissioning	30	Review of this major contract with an estimated annual value of £1.4m

8. Key Performance Indicators 2025/26:

8.1 The Internal Audit team maintains and tracks Key Performance Indicators (KPIs) to monitor delivery of the Internal Audit Plan. The primary Key Performance Indicators reported to Committee are:

1. Delivery of the Agreed Internal Audit Plan:

   (a) Measured by productive audit days delivered against the target of 1750 days in 2025/6.

   (b) Measured by the number of individual reviews delivered against the agreed Audit Plan in 2025/6 (n.b. the number of individual reviews in the Plan varies throughout the year as the Plan is revised and re-stated).

2. Audit Team Productivity – measured as the percentage of available Internal Audit team time spent on direct delivery of activities within the Internal Audit Plan 2025/6 (target is 85% productivity).

3. Customer Feedback Survey Responses – the team issue Customer Feedback Surveys alongside every final audit report issued and request feedback from officers involved in the audit. The target is to improve average feedback scores against each of the five questions in the survey, year-on-year.

4. GIAS Compliance – annual confirmation of team compliance with Global Internal Audit Standards.

8.2 Updates on progress with indicator 1b are provided in Annex A to every Internal Audit Progress report to Committee. Updates on achievement of the other Key Performance Indicators are provided within the Internal Audit Annual Report, alongside other metrics such as the implementation of agreed audit actions.