

## DRAFT CAMBRIDGESHIRE COUNTY COUNCIL INTERNAL AUDIT PLAN: 2026/27

### 1. Approach to Internal Audit Planning:

1.1 At Cambridgeshire County Council, the Internal Audit service operates in line with its mandate, as agreed with the Audit & Accounts Committee (see Annex B), in order to deliver the Internal Audit Strategy (see Annex A).

1.2 The Annual Internal Audit Plan is the detailed operational workplan which sets out the approach to delivering the service's Strategy in line with the Mandate. 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.

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.

1.3 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.

1.4 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 risk assessment which includes:

- Review of the Corporate Risk Register and Directorate Risk Registers and consideration of associated risk management activity.
- 'Horizon scanning' to identify key legislative changes etc. which may impact the Authority's risk environment in the future.
- Review of the Strategic Framework, Annual Governance Statement, Business Plan and Statement of Accounts.
- Engaging with senior management regarding the risks in their areas, including discussions with members of the Corporate Leadership Team and other key contacts, and review of the Annual Assurance Statements produced by Executive Directors.
- Reviewing the outcomes of previous audit work and follow-ups on the implementation of agreed audit actions.
- Considering the work of external providers of assurance, particularly: the findings of the Council's external auditors and their Value for Money opinion; the outcomes of Ofsted inspections and focused visits; the Annual Review letter from the Local Government & Social Care

Ombudsman and any specific LGSCO findings as relevant; and other sources of external assurance as appropriate, such as peer reviews.

- Benchmarking against Audit Plans developed by other Local Authorities.
- Considering input and feedback from the Audit & Accounts Committee.
- Considering which areas of high risk have had recent assurance coverage by Internal Audit or external assurance providers and those where Internal Audit are still following-up on the implementation of agreed actions, in which case they are likely to be lower-priority for re-inclusion in the plan; and conversely considering which areas of high risk have not recently been audited, in which case they are likely to be higher-priority for inclusion in the plan.

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. The risk assessment is updated throughout the year on at least a quarterly basis. 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 2026 – 27 Resources:

- 4.1 The Audit Plan for 2026 – 27 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 2026/27 is proposed as 1,750 days, in line with previous years. In line with corporate processes, the Internal Audit team budget was approved by Full Council on the 10<sup>th</sup> February 2026 as part of the Council’s published Business Plan and Budget 2026/27 – 2028/29. At the time of writing, the Internal Audit team has sufficient human, financial and technological resources to deliver this coverage, in order to fulfill the Internal Audit Mandate and achieve the proposed Internal Audit Plan.
- 4.3 The Internal Audit coverage is split across the ‘core’ and ‘flexible’ plans as follows:
- ‘Core’ Plan: 1,140 days
  - ‘Flexible’ Plan: 610 days
- 4.4 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.
5. Audit Plan 2026 – 27 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, 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.

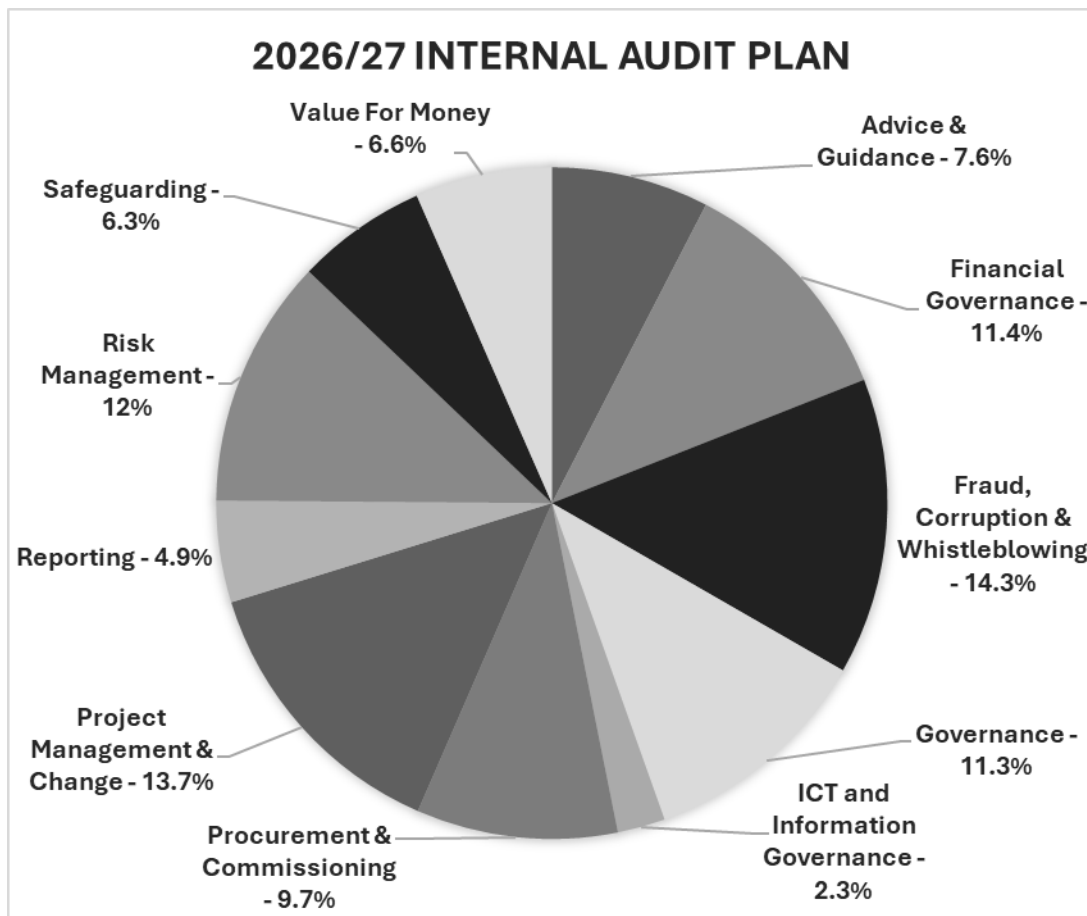
- **ICT & Information Governance** – Providing assurance over the controls in place to manage the Council’s data and IT infrastructure securely and effectively in line with legislation and best practice guidance. Links to both Risk 8: “The Council is a victim of cyber crime” and Risk 9: “The Council 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 & Health and Safety** – 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.

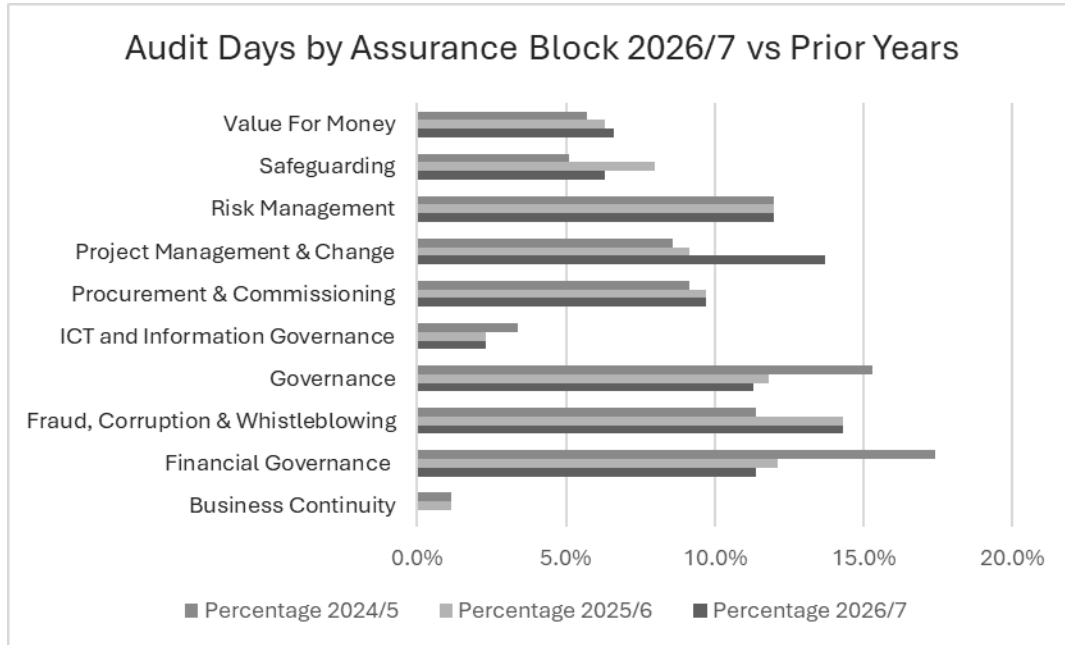
5.5 The proposed approximate split of time across the 2026/27 Audit Plan by assurance block (based on the current indicative assessment of all four quarterly ‘flexible’ plans) is as follows:

**Table 1: Analysis of Audit Plan by Assurance Block:**



- 5.4 For comparison, the breakdown of time by assurance block for 2026/7 is presented against the equivalent time allocations at the start of 2025/6 and 2024/5 in Table 2, below.
- 5.5 The draft Plan proposes an increase in the allocation of time towards audit of Project Management & Change, which primarily reflects the fact that a block of time has been set aside within the 'core' plan to provide assurance over areas linked to Local Government Reorganisation.
- 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. In 2026/7, there are no audits in the proposed plan which are solely linked to the 'Business Continuity' assurance block. This reflects the fact that the audit team have undertaken audits of Emergency Planning and ICT Disaster Recovery in 2025/6 and Business Continuity in 2024/5 and therefore there is a good level of existing assurance; equally, it should be noted that some of the work linked to Local Government Reorganisation is likely to also provide assurance over this risk area.

**Table 2: Analysis of Audit Plan by Assurance Block 2026/7 vs Prior Years:**



5.7 Full detail of the proposed coverage, and more information on the changes in coverage proposed for 2026/7 compared to previous years, is set out below in sections 6 and 7.

6. 'Core' Internal Audit Plan 2026/27

6.1 The 'Core' Plan for 2026/27 is similar to the Core Plan in 2025/26, but the number of 'core' days has increased from 1,003 to 1,140. The key changes are:

- An allowance of 130 days for Local Government Reorganisation (LGR) has been added to the Core Plan; this is the primary reason for the increase in 'core' days. An audit to provide assurance over implementation of actions from the Ministry of Housing, Communities and Local Government (MHCLG) LGR preparedness checklist has been included as part of this plan, and the remaining allowance of time will be used for smaller LGR-focused audits, as required throughout the year in agreement with senior management. It is anticipated that the types of audit work this time will be used for is likely to include areas such as: compliance reviews of contract availability; reviews of employment documentation availability; reviews of data cleansing and data availability in Mosaic and key systems; consideration of ordinary resident status; and more.

- Adjustments to the Grant Audit section to reflect actual grants which require certification in 2026/27, as this varies by year. The overall number of grants requiring certification by Internal Audit is expected to reduce in 2026/27; a contingency allowance 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.
- In addition to the regular reviews of key financial systems, time has been set aside for a review of the Insurance function delivered as part of the Lead Authority arrangements, and a review of the use of spreadsheets to interface payment information into ERP.
- The allowance of time for work to follow up on the implementation of agreed recommendations has also been increased slightly to reflect the increased time required to complete this work in 2025/6.

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

**Table 3: Proposed 'Core' Internal Audit Plan 2026/27:**

Audit	Directorate	Category	Days	Why
<b>Annual Audit Reviews of Key Financial Systems</b>			<b>110</b>	
Accounts Receivable	CCC	Financial Governance	15	Annual assurance over Key Financial Systems; conducting transactional testing across core systems.
Purchase to Pay	CCC	Financial Governance	15	Annual assurance over Key Financial Systems; conducting transactional testing across core systems.
Payroll	CCC	Financial Governance	20	Annual assurance over Key Financial Systems; conducting transactional testing across core systems.
Insurance Fund	CCC	Financial Governance	20	Review of insurance policies, service management and compliance.
ERP Spreadsheet Payments	CCC	Financial Governance	20	The use of spreadsheets to interface payment information into ERP is a risk area and this review would provide assurance that this approach is only being used where strictly necessary and with appropriate controls to minimise the risk of error or fraud.
Debt Recovery	CCC	Financial Governance	20	Annual assurance over Key Financial Systems; conducting transactional testing across core systems.
<b>Grant Certification Work Required In-Year</b>			<b>70</b>	

Audit	Directorate	Category	Days	Why
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.
HS2 Grant	P&S	Financial Governance	7	Grant sign-off required in 2026/7.
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 2026/7.
Grants Contingency	CCC	Financial Governance	31	Contingency allowance for additional grant sign-off requirements.
<b>Annual Allowance for Local Government Reorganisation</b>			<b>130</b>	
MHCLG Preparednes Checklist Audit	CCC	Project Management & Change	30	Review to provide assurance that the Council is implementing the recommended actions from the Local Government Reorganisation Preparedness Checklist published by the Ministry for Housing Communities and Local Government; and to identify any areas that require further input.
LGR Focused Mini Audits	CCC	Project Management & Change	100	Allowance of time to be utilised for 'mini audits' to support focused work on Local Government Reorganisation, as required. This is likely to include compliance reviews of contract availability; employment documentation availability; data cleansing and data availability in Mosaic and key systems; consideration of ordinary resident status; and more.
<b>Annual Allowance for Fraud Investigations &amp; National Fraud Initiative</b>			<b>250</b>	
Fraud Investigations	CCC	Fraud & Corruption	200	Receive whistleblowing referrals and allocation of time to investigate alleged fraud or theft.
Pro-active Counter Fraud Work	CCC	Fraud & Corruption	10	Allowance of time for pro-active Counter Fraud work.
National Fraud Initiative	CCC	Fraud & Corruption	40	Management of statutory National Fraud Initiative.

Audit	Directorate	Category	Days	Why
<b>Strategic Risk Management and Assurance</b>			<b>210</b>	
Annual Assurance on Risk Management	CCC	Risk Management	5	Providing an annual assurance over the Council's Risk Management framework.
Risk Management	CCC	Risk Management	125	Strategic risk management processes, workshops and reporting to stakeholders including CLT, Strategy Resources & Performance Committee and Audit & Accounts Committee.
Risk Assurance Reviews	CCC	Risk Management	80	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.
<b>Core Procurement &amp; Commissioning Audit Work</b>			<b>50</b>	<b>(plus contract reviews in flexible Audit Plan)</b>
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 Management Policies & Compliance	CCC	Procurement & Commissioning	30	Noted as a risk area. This would review contract management guidance and training available to managers in the organisation, and implementation of contract management processes. High impact area.
Contract Reviews	CCC	Procurement & Commissioning	-	A minimum of 120 further days is committed to review of contracts and commissioning; see flexible Audit Plan at Section 7.
<b>Annual Core Governance Reviews</b>			<b>102</b>	
Annual Governance Statement/Code of Corporate Governance	CCC	Governance	5	support to Annual Governance Statement/Code of Corporate Governance work.
Corporate Key Performance Indicator Framework	CCC	Governance	20	Providing an annual assurance over the effectiveness of the Council's corporate Key Performance Indicator framework.

Audit	Directorate	Category	Days	Why
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.
<b>Advice &amp; Guidance Work</b>			<b>133</b>	
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	75	Confirming agreed actions have been implemented to reduce key organisational risks.
<b>Management &amp; Committee Reporting and Planning</b>			<b>85</b>	
Committee Reporting	CCC	Reporting	35	Reporting to Audit and Accounts Committee.
Management Reporting	CCC	Reporting	25	Reporting to CLT.
Audit Plan	CCC	Reporting	25	Development of the Internal Audit Plan and in-year revisions/updates.

## 7. 'Flexible' Internal Audit Plan 2026/27:

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. The number of days in the 'flexible' Plan has reduced from 705 in 2025/6, to 610 in 2026/7, to reflect the additional days added to the 'core' plan for Local Government Reorganisation.

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 2026/27:**

Audit	Dir.	Category	Days	Qtr.	Why
<b>Flexible Audit Plan for Q1 26/27:</b>			<b>165</b>		
Highways Contract	P&S	Procurement & Commissioning	30	Q1	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.
Health & Safety in Place & Sustainability	P&S	Safeguarding & Health and Safety	20	Q1	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
Guided Busway	P&S	Governance	30	Q1	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 busway management and controls over health and safety.
Domiciliary Care Contract Monitoring	AHC	Safeguarding & Health and Safety	20	Q1	Review of the arrangements for monitoring domiciliary care agencies who contract with the Council, including a focus on monitoring for compliance with safeguarding and health and safety requirements, as well as considering supplier resilience and continuity.
Early Years Entitlements Funding	CEF	Financial Governance	20	Q1	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.

Audit	Dir.	Category	Days	Qtr.	Why
Brokerage	AHC	Procurement & Commissioning	25	Q1	Review of the Brokerage function including consideration of the usage of block contract spaces, how need is forecast and monitored, and value for money including how the risk of error or fraud is managed.
Customer Feedback	OCEX	Governance	20	Q2	Review of new Feedback Policy implemented in 2025/6, to provide assurance that the policy is complied with in practice and that complaints are responded to in a timely way avoiding the need for ombudsman intervention.
<b>Flexible Internal Audit Plan for Q2 26/27:</b>			<b>150</b>		
Capital Project Management	P&S	Project Management & Change	60	Q2	Review of a sample of capital projects (including major infrastructure and energy projects) to gain assurance over compliance with key project management controls, risk and issue management, and identify any lessons learned for dissemination.
ICT Procurement	F&R	ICT and Information Governance	20	Q2	Review of ICT procurement function including commissioning, contract management, efficiencies etc.
High Cost Placements (Childrens Social Care)	CEF	Value For Money	25	Q2	Review of high-cost external placements in Children's Social Care 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. In particular this will focus on how children enter care and how the Council identifies and commissions these placements.
Waste PFI	P&S	Procurement & Commissioning	25	Q2	Council's biggest PFI contract, £35m p.a. gross budget. Renegotiation of the contract to resolve legacy issues re: retention of monies. The scale of the contracts means this is a key financial risk for the Council.

Audit	Dir.	Category	Days	Qtr.	Why
Artificial Intelligence (AI) Strategy	F&R	ICT and Information Governance	20	Q2	Review of the Council's strategies for managing and optimising the use of AI to provide assurance these maximise value for money while mitigating risks such as data security and fraud.
<b>Flexible Internal Audit Plan for Q3 26/27:</b>			<b>135</b>		
Home to School Transport	CEF	Value For Money	25	Q3	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.
Cambridge Biomedical Campus	F&R	Governance	25	Q3	Major partnership construction programme which may involve forward funding from the Council and partnership working. Audit would provide a view on governance arrangements and consider LGR implications.
S75 Occupational Therapy	AHC	Procurement & Commissioning	20	Q3	Review to provide assurance over the effectiveness and value for money of the Council's s75 agreement for Occupational Therapy services.
SEND Audit	CEF	Value For Money	25	Q3	Allowance of time to audit SEND processes in light of proposed SEND Reforms and implementation of system to support SEND data availability as well as the outcomes of previous audits. Precise scope to be agreed at the time of review, to consider demand management, financial resilience and data quality.
Road Safety	P&S	Safeguarding & Health and Safety	20	Q3	Review of the operation and effectiveness of the Council's Road Safety service. This would focus on understanding how effectively the Council responds to investigations and intelligence regarding road safety, and how the Council ensures that recommended actions to address road safety risks are implemented

Audit	Dir.	Category	Days	Qtr.	Why
					in a timely way.
ICT & Digital Strategy and Service Planning	F&R	Governance	20	Q3	Review of service planning and strategy within ITDS with a focus on 'second line of defence' arrangements around cyber and data security; the front door programme and customer services; and considering LGR implications
<b>Flexible Internal Audit Plan for Q4 26/27:</b>			<b>160</b>		
Street Works & Permitting	P&S	Value For Money	20	Q4	Review to provide assurance over management of highways permits and licensing, and Temporary Traffic Regulation Orders (TTROs) administered by the StreetWorks team.
Parking, Traffic and Network Management	P&S	Value For Money	20	Q4	Audit of parking policy and operations, traffic signals and systems and the Traffic Management Centre, to provide assurance that services are operated in line with legislation and corporate policy and achieve value for money.
Projects Assurance	OCEX	Project Management & Change	50	Q4	Review of a sample of key non-capital projects focusing on compliance with the corporate project management framework.
Children's Social Care Complaints	CEF	Safeguarding & Health and Safety	20	Q4	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.
S12 Doctors	AHC	Procurement & Commissioning	20	Q4	Review to provide assurance that new arrangements for s12 doctors under the Mental Health Act (1983) are in-house, there are appropriate policies and processes in place for how these services are commissioned and paid.
Quality Assurance in Adult Social Care	Adults	Safeguarding	30	Q3	Review of quality assurance arrangements in Adult Social Care to ensure that key safeguarding risks are mitigated

Audit	Dir.	Category	Days	Qtr.	Why
					through appropriate monitoring of practice.

8. Key Performance Indicators 2026/27:

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 2026/7.
  - (b) Measured by the number of individual reviews delivered against the agreed Audit Plan in 2026/7 (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 2026/7 (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.