



Internal Audit Progress Report

1st November – 31st January 2025

1. Internal Audit Annual Plan

1.1 Internal Audit produced a risk-based Audit Plan for 2024/25 and presented it to the Audit Committee at its meeting on 12th March 2024. The plan is included at **Appendix A**.

1.2 As the year progresses, changes are made to the plan to reflect emerging risks and changing priorities. Additional work requested is added to the plan and is resourced either through contingency or through the removal or deferral of lower risk audits. The amendments made during the period are summarised below:-

- Contract monitoring including contract concerns – To remove from the plan. This has been superseded by the Procurement Governance audit and the Customer pathway audit.
- Cash and bank reconciliations – To defer to 2025/26 due to delay in transition to new banking provider.
- Health and Safety property compliance – To remove from the plan. This was included as a ‘contingency’ audit in the event that any additional requirements for an audit arose during the year. The key health and safety risks are covered in the 2024/25 plan and identified for planned coverage during 2025/26.
- Corporate Health and Safety Policy - The Corporate Health and Safety function has moved directorates and a corporate Health and Safety Manager commenced in January 2025. The audit has been deferred to allow for a review of the current arrangements and resulting actions to take place.
- Building Control - This has been slightly deferred from Q4 2024/25 to Q1 2025/26. The service has been working to the new reporting regulations since January 2025 and the first Building Safety Returns are due at the end of March 2025 so the audit would be better timed following the first reporting process.

2. Audit work undertaken during the period resulting in an assurance opinion

2.1 Internal Audit provides an opinion on the control environment for systems or services which are subject to audit review. These are taken into consideration when forming our overall annual opinion on the Council’s control environment. There are four possible levels of assurance for any area under examination, these being “substantial assurance”, “reasonable assurance” “partial assurance” and “no assurance”. Audit opinions and a brief summary of all audit work concluded since the last Audit Committee are set out in **Appendix B**. Six audits have been finalised since the last Audit Committee.

3. Details of other Internal Audit activities undertaken not resulting in an assurance opinion

3.1 The table below sets out the work undertaken where we have not issued an audit report with an opinion. This highlights the range of activities that we have also undertaken in the period.

Audit Work Completed	Details of Work Undertaken, and Assurance Provided
Supporting Families Oct-Dec grant	<p>Testing on a representative sample of 10% of results to verify:-</p> <p>(i) Families' eligibility for the programme, and that</p> <p>(ii) Progress measures have been achieved.</p> <p>In each case tested, appropriate supporting evidence has been verified with reference to the Department for Levelling Up, Housing & Communities National Supporting Families Outcome Framework.</p>
Arts Council National Lottery Project Grant - Rotherham Show	Grant claim validation to give assurance that the funds have been spent in accordance with those intended.
Customer Services Efficiency Group	Participation in this group helps to ensure audit are informed of the latest areas the Group are working on, and where audit may wish to focus on at an early stage before changes to systems or ways of working are implemented.
Corporate Information Governance Group	Audit participation as a check and challenge member of the group which has an information assurance role on behalf of the Council.
Audit Queries and Advice	We have received and responded to a number of queries and requests for advice from schools regarding asset inventory controls and general financial controls.

4. Anti-fraud and corruption work and investigations

- 4.1 In addition to the planned audit assurance work, Internal Audit also carries out unplanned responsive work and investigations into any allegations of fraud, corruption or other irregularity. There is one investigation ongoing.
- 4.2 The National Fraud Initiative (NFI) is a biannual data matching exercise conducted by the Cabinet Office. Matches were released in late December 2024 and January 2025. 6191 matches have been released to date and work has commenced liaising with directorates to review and investigate these as appropriate. This work will continue during 2025/26.

5. Data analytics

- 5.1 Internal Audit are starting the journey with enhanced data analytics. This work will allow the introduction of an agile form of auditing, in conjunction with the audit plan. The potential benefits that data analytics will bring will be a wider scope of assurance within defined audits in the audit plan, use in proactive counter fraud work, and with development, continuous auditing in some areas.
- 5.2 A menu of approaches and software will be required. The starting point is with a level of skills and expertise on MS Excel which will be enhanced.
- 5.3 Detailed specifications will be developed to enable access to data in the most efficient and complete way, following assistance from colleagues in Digital Services. The aim wherever possible is to use any existing reports and data sets after the completion of independent verification and quality checks.

5.4 The first review on garden waste income collection has now been completed. A total of 43,832 collections were examined and matched against direct debit data and cash/card payment data. Assurance was given for all but three collections, which management are investigating.

6. Internal Audit Performance Indicators, Post Audit Questionnaires and the Quality Improvement and Performance Plan (QAIP)

6.1 The performance indicator results for the period are highlighted in Appendix D. These demonstrate good performance over all three indicators. Progress against the audit plan has been delayed due to the finalisation of audits in the 2023/24 audit plan. Revisions to the audit plan highlighted in this report should help to ensure the deliverability of the plan in time for the Head of Audit Opinion in June 2025.

6.2 The results from the post audit questionnaires received over the period have been positive (Appendix E). The questionnaires will be updated to reflect the requirements of the new standards from 1 April 2025.

6.3 The updated QAIP Action Plan is attached at Appendix F. The major focus during this period and looking forwards is ensuring readiness for the new audit standards in April 2025.

7. Management Response to Audit Reports

7.1 Following the completion of audit work, draft reports are sent to or discussed with the responsible managers to obtain their agreement to the report and commitment to the implementation of recommendations. This results in the production of agreed action plans, containing details of implementation dates and the officers responsible for delivery. Draft reports are copied to the relevant Head of Service and Assistant Director and final reports are also sent to the Strategic Director, Chief Executive and the Leader.

7.2 Confirmation of implementation of audit recommendations is sought from service managers when the implementation date is reached. This is an automated reminder from the audit system, with alerts being sent out a week before the due date to the responsible manager and Head of Service. Overdue alerts are sent out weekly, copied into the Assistant and Strategic Director. Managers should access the audit system and provide an update on the action – either implemented (with evidence) or deferred.

7.3 Summary reports of outstanding actions are produced monthly and distributed to Strategic Directors. The status of all open recommendations is tabulated below:

	Open Recommendations & Priority			Total as of 31 January 2025	Total Deferred
	High	Medium	Low		
Directorate					
Adults, Housing and Public Health	0	3	5	8	
Assistant Chief Executive	0	1	1	2	
Children and Young People	0	0	0	0	
Finance and Customer Services	0	3	5	8	1
Regeneration and Environment	2	5	13	20	
Total	2	12	24	38	1

7.4 The following table shows the movement between periods.

Directorate	Total as of October 2024	Recommendations opened in period	Recommendations closed in period	Total as of January 2025
Adults, Housing & Public Health	34	0	26	8
Assistant Chief Executive	1	4	3	2
Children and Young People	0	0	0	0
Finance and Customer Services	24	5	21	8
Regeneration & Environment	20	7	7	20
Total	79	16	57	38

8. Internal Audit Standards Update

- 8.1 Since the last meeting a slightly revised Application Note: Global Internal Audit Standards in the UK public sector has been issued. This provides a framework for the practice of internal audit in the UK public sector when taken together with the Global Internal Audit Standards (GIAS) issued by the Institute of Internal Auditors. It sets out interpretations and requirements which need to be applied to the GIAS requirements, in order that these form a suitable basis for internal audit practice in the UK public sector.
- 8.2 Since the last meeting the consultation on the Code of Practice for the Governance of Internal Audit in UK Local Government has closed and the final Code has been published. The Code complements the standards which apply to the practice of internal audit from the perspective of the head of internal audit (or 'chief audit executive').
- 8.3 From the 1 April 2025 the requirements of the Application Note, the Code and the Global Internal Audit Standards apply to work on internal audit engagements

commenced on or after this date. This will be referred to as GIAS (UK public sector).

- 8.4 CIPFA (the Relevant Internal Audit Standard Setter for local government) have stated that internal audit teams will not be expected to demonstrate full conformance on this date. They must work in accordance with the new standards from this date and by doing so will build up their conformance. Further detail on the standards and the action plan that has been updated following a self assessment is included as a separate agenda item.

Internal Audit Plan 2024/25

Adult Care, Housing and Public Health					
No.	Risk Register Ref	Title	Brief Description	Current Position/ Outcome	Days
A	ACHPH R9 H R12	2023-24 Health and Safety legislation and corporate responsibilities for Council Homes	To review compliance with Health and Safety regulations with regard to smoke and carbon monoxide alarms.	Partial	1
B		2023-24 Homes England	Review of grant funding drawdowns after new processes have been implemented.	Reasonable	1
1	ACHPH-R33 H-R18 HR25	Review of legionella compliance in council tenanted properties	Cyclical review of key areas of health and safety compliance to give assurance on the Consumer Standards 2023.	Draft	20
2	ACHPH-R33 H-R18 HR25	Review of lift servicing compliance in council tenanted properties	Cyclical review of key areas of health and safety compliance to give assurance on the Consumer Standards 2023.	Fieldwork	10
4	ACHPH-R36 H-R21	Repairs and Maintenance Contract	Assurance on the performance monitoring of the contract including identification and escalation of issues.	Fieldwork	25
5	ACI-R4	Safeguarding	A review of the processes for the receipt, triage and investigation of safeguarding enquiries from all sources including home care support.	Q4	20
6	ACSC-R18 &19	Contract monitoring including contract concerns.	Contract monitoring processes including the contract concerns processes and visits to care homes by staff. Effective liaison with the CQC regarding any adverse inspections. To remove from the plan. This has been superseded by the Procurement Governance audit and the Customer pathway audit.		
7	ACSC – R21	Customer Pathway audit	Decision making pathways for care package approval. Review to assess whether they are clear & applied consistently.	Fieldwork	20
8	ACI-R4	Waiting Lists	This will include a review of the use of triage tools.	Substantial	20
9	ACI-R22	Community Dols	To provide assurance on the management of DoLS cases following the increase in demand.	Scoping	15
10		Drug and Alcohol partnership working arrangements	Review of drug and alcohol working partnerships including needs assessment and plans.	Q4	10
Total number of days					142

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Assistant Chief Executive					
No.	Risk Register Ref	Title	Brief Description	Current Position/ Outcome	Days
1	ACX 32 HR07	Workforce plan (including a focus on workforce engagement)	Review the council's response to the 2023 employee opinion survey including the communication, support and challenge given to services. A wider review of workforce priorities will also be included.	Fieldwork	15
2	ACX20 HR01 HR05	Payroll	Specific coverage to be agreed.	Q4	20
3	HR12	HR Policies - Recruitment (pre-employment checks including DBS)	Review compliance across the council with the pre-employment checks. Assurance that all staff requiring a DBS check have been identified and renewals are completed in accordance with the policy. Disclosures are appropriately reviewed and actioned.	Substantial	20
4	ACX 33	Equalities Standard	Compliance with Equalities Framework.	Q4	10
Total number of days					65
Childrens and Young People's Service					
No.	Risk Register Ref	Title	Brief Description	Current Position/ Outcome	Days
C	CYPS03	Special Education Needs and Disability (SEND)	Review of Education, Health and Care Plans (EHCP) across all the domains, including Health and Social Care Partners.	Draft	10
1		S17 payments and reduction in cash payments project	Review of the need, authorisation and delivery of the S17 funds to clients and compliance with the policy.	Q4	15
2	CSC 06	Unaccompanied Asylum Seeking Children Follow Up	Follow up of partial assurance review.	Q4	5
3	CSC 08	Joint Funding of Care Packages Follow Up	Follow up of partial assurance review.	Fieldwork	5

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4	E116	SEND Sufficiency	A review of the progress with the SEND sufficiency Strategy. This would include specific areas where management have requested assurance (TBC).	Scoping	20
5		Schools Assurance	Approach to be determined but will include at least one audit visit to a school.	Scoping	30
Total number of days					85

Finance and Customer Services					
No.	Risk Register Ref	Title	Brief Description	Current Position Outcome	Days
D		2023-24 Procurement Governance & Contract Renewals and Expiry	Review procurement procedures and assess Directorate adherence to them. To include, where applicable, a review of Directorate procedures and compliance with procedures for planning for renewing contracts, in line with Cabinet Office Best Practice.	5 x Final	2
E		2023-24 Capital Programme	Review the updated capital procedures and provide assurance that they are being complied with and that expenditure is appropriately approved, controlled and monitored.	Draft	20
F		2023-24 Land Terrier	Review of the registration of Council land.	Reasonable	10
G		2023-24 Governance	Review of the operation of processes around decision-making within the Council.	Reasonable	15
H		2023-24 Asset management - Acquisitions	Provide assurance on the end to end management of properties once acquired by the Council.	Draft	20
1		Cash and banking system and reconciliations	Review the timeliness and accuracy of cash and bank reconciliations and key controls. Review the effectiveness of the project management of the switchover of the banking provider. To defer to 2025/26 due to delay in transition to new banking provider.	Deferred to 2025/26	
4	FCS 6	Litigation Service	Review of the Legal support provided to Adult Care and Child Protection.	Q4	15
5	FCS15	Record of Processing Activities	Assurance on the arrangements for information security and management (specifically ROPA).	Scoping	15

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6		Information Governance Strategies & Policies	Governance arrangements surrounding the IG strategies & policies.	Fieldwork	15
8	Salford ANA	IT Business Continuity / Disaster Recovery	Assurance on IT business continuity and disaster recovery arrangements.	Reasonable	10
9	Salford ANA	Application Management (HR/iTrent)	Review of maintenance & support controls, access control management, system availability etc.	Fieldwork	10
10	PRT 38 RE 25	Fire Safety Follow Up	Follow up of partial audit opinion.	Draft	15
11	PRT 39 RE 26	Building Security Follow Up	Follow up of partial audit opinion. This will also include a review of ID card issuing / cancelling and the building security arrangements once the NHS have moved into Riverside House.	Q4	15
12	PRT 10	Review of lift servicing compliance across corporate landlord properties (and any LEA schools if applicable)	Cyclical review of key areas of health and safety to give assurance on compliance with health and safety legislation.	Q4	10
13	PRT 10	Review of legionella compliance across corporate landlord properties (and LEA schools)	Cyclical review of key areas of health and safety to give assurance on compliance with health and safety legislation.	Fieldwork	20
14	PRT 44	Catering	Traded services and contract management review. Scope to be confirmed.	Q4	20
15	PRT 10	Health and Safety property compliance (Deferral from the 2023/24 Audit Plan)	Review key aspects of statutory compliance with the Council's operational property estate managed by Facilities Management. To remove from the plan. This was included as a 'contingency' audit in the event that any additional requirements for an audit arose during the year. The key health and safety risks are covered in the 2024/25 plan and identified for planned coverage during 2025/26.		
Total number of days					212

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Regeneration and Environment					
No.	Risk Register Ref	Title	Brief Description	Current Position/ Outcome	Days
I		2023-24 Childrens Capital of Culture	To provide assurance on the governance arrangements and compliance with FPPR's for expenditure incurred to date on the Children's Capital of Culture.	Partial	1
1	RE52 CST9	Tree Service Review	Review of the implementation of the actions following the 2023-24 audit, to ensure that controls are embedded and they are being complied with.	Q4	10
2		Trading Standards Follow Up	Follow up of no assurance audit opinion.	Fieldwork	15
3	RE56	Hellaby Stores Follow Up	Follow up of partial audit opinion.	Substantial	5
4		CCTV Review	Follow up of recommendations.	Substantial	25
5	R&E 9 CSS28	Home to school transport	Provide assurance on the effectiveness of the home to school transport service.	Draft	35
6		Music Service	Review of financial controls including receipt, recording and reconciliation.	Fieldwork	5
7	CSS 24	Hand Arm Vibration Follow up review	Follow up review to determine implementation of actions.	Substantial	20
8	CSS 14	Waste operations health and safety	Compliance of vehicle crews with health and safety requirements.	Fieldwork	10
9		Building Control (Deferred from 2023-34 audit plan)	Provide assurance after changes in regulations around payments and inspection visits. <i>This has been slightly deferred from Q4 2024/25 to Q1 2025/26. The service has been working to the new reporting regulations since January 2025 and the first Building Safety Regulator returns are due at the end of March 2025 so the audit would be better timed following the first reporting process.</i>	Deferred to Q1 2025/26	
10	RE51 PRT53	Highway structures	Assurance regarding compliance with the inspection regime and a review of the adequacy of the follow up process where issues have been identified.	Q4	15
Total number of days					141

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Corporate Coverage				
No.	Title	Brief Description	Current Position/ Outcome	Days
1	Cash Controls	Review to identify the controls in place over the use of cash authority wide, to include the receipting, recording and the value being held, including a review of the safe limits.	Q4	15
2	Sundry Debtors	Cross directorate review of implementation of recommendations. This will identify if authority wide debt has reduced and confirm if action is being taken to proactively reduce debt.	Q4	15
3	Health and Safety	Review directorates implementation of the Council's Health and Safety policy and the support provided by Health and Safety. The Corporate Health and Safety function has moved directorates in year. A corporate Health and Safety Manager commenced in January 2025. The audit has been deferred to allow for a review of the current arrangements and the Policy to take place.	Deferred to 2025/26	
4	Social Value	Compliance with the Social Value Policy regarding obtaining quotes from suppliers.	Scoping	10
5	Independent review of grants	Independent examination of accounts and / or assurance that the grant claim has been spent in accordance with the grant determination.	Q1-4	42
6	Follow Ups	Time set aside for the follow up of any partial or no assurance opinions completed within the year.		
7	Project Boards and groups	Internal Audit attendance at project boards or groups to give advice on internal controls. Initially this will include the new financial system project group, Customer Services Efficiency Board and EDRMS Governance Group (Housing).	Q1-4	20
8	Data analytics development	Time set aside to develop a Data Analytics Strategy and introduce a workplan.	Q1-4	20
9	Contingency	Time set aside for audit review of any new and emerging risks, unplanned work identified as being required during the year.		5
10	Contracts Key Performance Indicators	Addition to the plan requested to review key performance indicators being measured in contracts.	Scoping	20

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Total number of days				147
Anti-Fraud and Corruption and Anti Money Laundering				
No.	Title	Brief Description	Current Position	Days
1	Investigations	Time set aside for investigation of whistleblowing and other referrals received.	Q1-4	140
2	Anti-Fraud and Corruption Policy Updates	Review and update of Anti Fraud and Corruption Policies <ul style="list-style-type: none"> • Anti-Money Laundering (AML) Policy • Anti-Fraud and Corruption Policy and assessment against best practice 	Complete	15
3	Anti-Fraud and Corruption Proactive Work	Risk-based work to prevent and detect fraud including:- <ul style="list-style-type: none"> • Review and investigation of NFI matches • Awareness raising and communication of fraud risks and internal reporting arrangements • Proactive exercise using data analytics to identify/detect fraud 	Q1-4	40
4	Anti Money Laundering Assurances	Testing on key systems/controls to gain assurance on Anti Money Laundering arrangements (Right to Buy, land and property and refunds to customers).	Scoping	15
Total number of days				210
Overall Plan Total				1002 days

Summary of reports issued during the period

Audit Area	Assurance Objective	Overall Audit Opinion	Summary of findings
Adult Care, Housing and Public Health			
Waiting Lists	To provide assurance that the front door triage process is effective in reducing the number of people waiting for a Care Act Assessment.	Substantial	<p>The audit concluded that the triage process effectively assesses each enquiry, ensuring that any immediate support required is provided and that only appropriate cases are forwarded on for a Care Act Assessment.</p> <p>The audit included a review on the preparation work carried out by the service for the CQC assurance review. This concluded that the service is in a strong position of preparedness for the CQC assessment.</p>
Assistant Chief Executive			
HR Policies - Recruitment	To review the compliance across the Council with the pre-employment checks including DBS checks and renewals.	Substantial	<p>Policies and guidance covering pre-employment checks are in place and are reviewed at regular intervals (2-yearly).</p> <p>Recruitment packs (submitted to HR by recruiting managers), are validated by the HR Recruitment team. Successful candidates are entered onto the HR system only after recruitment packs have been checked/validated. The only exception to this is in the case of internally filled posts.</p> <p>Audit testing found that all disclosures were attached in the recruitment folder, with the exception of one case that did not require a DBS, due to the nature of the job-type/role.</p>
Finance and Customer Services			
Governance	To provide assurance on the processes around decision making within the Council, specifically Officer Executive Decisions (OED's).	Reasonable	<p>The review confirmed that officers had access to guidance, training and a procedure guide. Reviews are undertaken by management prior to approval of OED's, and sample testing found this to be working effectively in practice.</p> <p>Recommendations were raised to enhance current processes, including the development of a checklist to document the</p>

Appendix C

Audit Area	Assurance Objective	Overall Audit Opinion	Summary of findings
			completeness of the OED process, which should include the documentation of any officer declarations of interest.
IT Continuity Management	<p>The objectives of the review were to:</p> <ul style="list-style-type: none"> • Verify whether the IT systems operated by the Council included appropriate contingency, continuity and recovery arrangements to: <ul style="list-style-type: none"> o Reduce the risk of disruption to mission critical operations. o Ensure that the time taken to restore the systems remains within timelines and objectives defined by the end user. • To ensure that up to date and effective disaster recovery arrangements, procedures and plans were in place within the Digital Services function. <p>In addition, the audit also considered the effectiveness of IT continuity and recovery plans should the council encounter a successful cyber / ransomware attack.</p>	Reasonable	<p>This audit was undertaken by the externally sourced IT Auditors.</p> <p>The review of the IT Continuity Management procedures within Digital Services concluded that, in the main, the key risks are being mitigated in part. However, issues were identified regarding the prioritisation of recovery arrangements, the maintenance of impact assessments and the definition of continuity requirements which may affect the Council's ability to manage an event that disrupts IT services or applications.</p> <p>There were two priority 1 and four priority 2 recommendations and two advisory points.</p> <p>Priority 1a The risk that the Digital Services team may not be aware of all critical applications, or their significance to the Council as a whole has not been mitigated. In the event of a major incident it is possible that applications may not be recovered in a timely manner.</p> <p>The service has confirmed that they will verify a list of IT Critical applications against the Council's critical services list and update where necessary. Following which, seek re-approval from SLT if the list has changed.</p> <p>Priority 1b The risk that the prioritised list of applications does not reflect the current applications is not being managed across the Authority.</p> <p>The action agreed was that the Business Impact Assessment/Business Continuity Plan review process will inform</p>

Appendix C

Audit Area	Assurance Objective	Overall Audit Opinion	Summary of findings
			Digital Services of changes which may impact the list of critical IT applications.
Regeneration and Environment			
CCTV Follow Up	To ensure the recommendations raised in the report issued in January 2024 (no assurance) have been actioned.	Substantial	<p>The audit confirmed that all actions that management had agreed to take had been implemented. Appropriate procurement and asset (inventory) management arrangements are now in place for the purchase of CCTV equipment.</p> <p>In summary action taken related to staff refreshers on responsibilities relating to the purchase of goods and services in respect of the Financial and Procurement Procedure Rules, an inventory check of all existing assets to the procurement master list and restrictions on ordering of CCTV equipment to one officer.</p>
Childrens Capital of Culture (Procurement and Governance Arrangements)	The overall objective of the audit was to provide assurance on the Council's roles and responsibilities for the delivery of effective governance and procurement for the CCoC programme of events.	Partial	<p>The Chief Executive requested this audit in order to seek assurance in relation to procurement and governance arrangements, in advance of significant expenditure being incurred.</p> <p>The Childrens Capital of Culture is a high profile programme with an estimated £12.9m spend. The council is the license holder and accountable body for the project with funding applied for and received from external agencies. The team supporting the project was relatively new at the time of our audit and we recognise that during the time our audit took place, enhanced governance and procurement arrangements were being made to the project. The audit identified additional areas where these arrangements could be strengthened.</p>

Appendix C

Audit Area	Assurance Objective	Overall Audit Opinion	Summary of findings
			<p>A review of the procurement arrangements found that work was already underway between colleagues in finance and cultural services to enable full compliance with the Financial and Procurement Procedure Rules when selecting suppliers. Audit testing identified areas of non compliance with funding agreements and the contracts exemption process (recording on the council's contract register). Improvements to the governance arrangements were recommended, specifically regarding assurance arrangements for key partners, further consideration of wider safeguarding controls and to ensure that any intellectual property rights created by the project were safeguarded.</p>

Rating	Definition
Substantial Assurance	<p>Substantial assurance that the system of internal control is designed to achieve the service's objectives and this minimises risk. The controls tested are being consistently and effectively applied. Recommendations, if any, are of an advisory nature to further strengthen control arrangements.</p>
Reasonable Assurance	<p>Reasonable assurance that the system of internal control is designed to achieve the service's objectives and minimise risk. However, some weaknesses in the design or inconsistent application of controls put the achievement of some objectives at low risk. There are some areas where controls are not consistently and effectively applied and / or are not sufficiently developed. Recommendations are no greater than medium priority.</p>
Partial Assurance	<p>Partial assurance where weaknesses in the design or application of controls put the achievement of the service's objectives at a medium risk in a significant proportion of the areas reviewed. There are significant numbers of areas where controls are not consistently and effectively applied and / or are not sufficiently developed. Recommendations may include high priority and medium priority matters.</p>
No Assurance	<p>Fundamental weaknesses have been identified in the system of internal control resulting in the control environment being unacceptably weak and this exposes service objectives to an unacceptable high level of risk. There is significant non-compliance with basic controls which leaves the system open to error and / or abuse. Recommendations will include high priority matters and may also include medium priority matters.</p>

Internal Audit Performance Dashboard
Key performance indicators

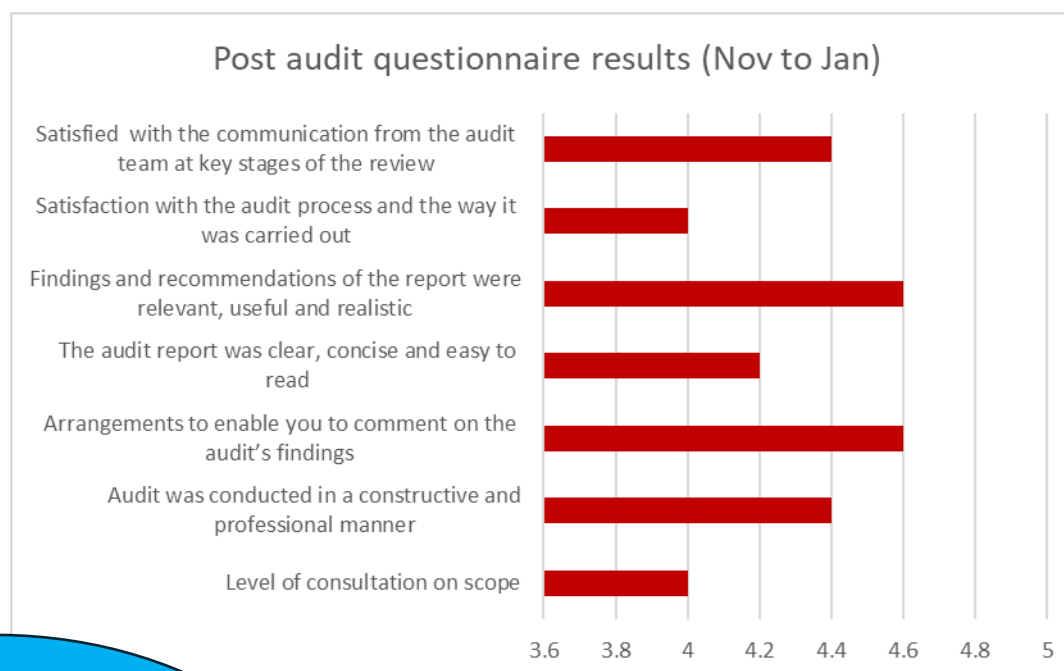
Performance Indicator	Target	April - July	Aug - Oct	Nov - Jan
Draft reports issued within 15 working days of field work being completed	90%	100%	88%	100%
Final reports issued within 5 working days of customer response to the draft report	90%	94%	100%	100%
Audits completed within planned time	90%	67%	100%	100%

Audit plan progress

Assurance Type	2024/25 Plan assignments	Completed	In progress	Not started
Adult Care, Housing and Public Health	8	1	5	2
Assistant Chief Executive	4	1	1	2
Childrens and Young People	5	0	3	2
Finance, Customer Services	10	1	5	4
Regeneration and Environment	9	3	4	2
Crosscutting	4	0	2	2
Grants	8	7	0	1

Post Audit Questionnaires

5 questionnaires were received during the period. The graph below illustrates the average responses to each question on a scale of 1-5, 5 being the highest level of satisfaction.



“The engagement with the auditor was key in ensuring a shared understanding to enable the audit process, ensure proper checks on the process and that the recommendations would have impact.”

“Internal Audits are a useful tool for driving service improvement. Officers were polite and courteous throughout”.

“The auditor kept me informed of progress throughout and the review meeting at the end of the audit provided real insights into further opportunities.”

Quality Assurance and Improvement Programme Action Plan		
Action	Position statement	Target completion date
Further enhance the use of data analytics.	<p>This action is underway with a review of alternative sources of data analytics software and training sessions planned.</p> <p>This will be further developed in 2025-26 and the use of alternative software/tools will be explored. Webinars and training have been accessed to progress this area and this will continue during 2025-26.</p> <p>A Data Analytics Strategy has been developed and this is being updated for 2025/26. One trial area has been completed and one other is in progress.</p>	<p>Updated Data Analytics Strategy in place by March 2025.</p> <p>Completion of the second trial area by Quarter 1 2025/26.</p> <p>Further ongoing development of the strategy and use of data analytics to continue in 2025-26.</p>
Complete skills and competency assessments as part of the PDR process.	<p>A training and development plan for the Internal Audit Service will be produced which will identify any audit specific training needs and how these will be addressed.</p>	<p>Complete. Although this will be an annual training plan and assessment of competencies.</p> <p>PDR's have been completed in accordance with the corporate process using the standardised templates.</p> <p>A training and development plan for the Audit Service has been produced.</p> <p>A model competency framework for internal auditors has been used and will inform the training and development plan for 2025-26.</p>

Appendix F

<p>Review the need for assurance mapping, to improve audit planning.</p>	<p>This will be reviewed in 2024-25 where Cipfa's detailed assurance framework guide 2024 (yet to be issued) will be used to take forwards this development.</p> <p>The assurance framework guide has not yet been issued by Cipfa but will be used to strengthen assurance mapping during 2025/26.</p> <p>The audit planning process has continued to evolve including the documentation of other sources of assurance. However it is not possible or practical to coordinate with other providers of assurance (for example CQC and Ofsted) due to the nature of their work.</p>	<p>Further work on assurance mapping development for March 2026 plan submission.</p>
<p>Undertake a self-assessment against the new Global Internal Audit Standards and develop an action plan to capture any areas that need to be enhanced.</p>	<p>This has been undertaken in addition to an assessment against the Local Government Application Note and the Cipfa Code of Practice for the Governance of Internal Audit.</p> <p>An action plan has been produced and work will commence to prepare for the new standards coming into force in April 2025. The areas that require development from April 2025 are highlighted below.</p> <p>To undertake an options appraisal to present to the Audit Committee for the required External Assessment which is due in November 2025.</p>	<p>Complete.</p> <p>EQA Options appraisal to be presented to March 2025 Audit Committee.</p>
<p><i>Action from the self assessment against fraud checklist</i> Update the directorate and corporate wide fraud risk assessment and examine the results as part of the annual internal audit planning exercise.</p>	<p>The directorate and corporate fraud risks have been updated. Work is ongoing with the risk champions to gain further detail on directorates mitigating controls/actions.</p> <p>An enhanced report to the Audit Committee in September setting out the Anti Fraud arrangements will highlight the key fraud risk areas and mitigating actions.</p>	<p>September 2025.</p>
<p><i>Action from the self assessment against fraud checklist</i></p>	<p>This will be undertaken alongside the review of the Anti Fraud and Corruption Policy and Strategy.</p>	<p>September 2025.</p>

Appendix F

Conduct an annual comparison against the checklist and where necessary, implement actions to ensure compliance with it.		
<i>Action from the self assessment against fraud checklist</i> The reporting of the fraud risks and mitigation will be strengthened over the year and a more comprehensive report will be brought to the September 2025 Audit Committee.	To be reviewed during 2025/26.	September 2025.
<i>Action from the self assessment against fraud checklist</i> Remind staff of the Anti-Fraud and Corruption Strategy and Policy annually via the Chief Executives weekly Bulletins, to coincide with Fraud Awareness week.	Communications to staff took place over Fraud Awareness week (17 th -24 th November 2024).	Complete.
Global Internal Audit Standards (UK public sector) review of actions required		
Update the Audit Manual and associated documentation.	All documentation supporting the audit process to be updated in accordance with the standards.	31 March 2025
Update the Post Audit Questionnaire	This needs to be updated to evidence staff displayed the competencies required by the new standards.	31 March 2025
Develop an Internal Audit Strategy	This is a new requirement. This should build on a strategic statement of how the service will be delivered and developed.	June 2025 Audit Committee
Update the Audit Report	To include details of root cause analysis and reference to GIAS (UK Public Sector) rather than PSIAS.	Audits which commence from April 2025.
Quality Assessment	To undertake an assessment of conformance against GIAS (UK public sector) and update the Audit Committee. An initial self assessment has already been completed. A further self assessment will be undertaken utilising material that will be produced	To tie in with External assessment (Q3/4) 2025/26.

Appendix F

	by CIPFA and will help inform the EQA.	
Quality Assessment Improvement Programme	The results need to be reported annually including progress against action plans to address instances of non-conformance.	March 2026
Annual Conclusion & report on final progress of plan	Annual conclusion on governance, risk management and control (HoA Annual Report). Ensure this includes any new requirements. The opinion for 2024-25 can highlight how internal audit are implementing the new standards. The AGS for 2024-25 should include wording regarding the implementation of GIAS UK public sector in the 'action plan'.	June 2026 June 2025 May 2025
Head of Internal Audit performance review	The Audit Committee Chair should contribute to the Head of Internal Audit's performance assessment.	June/July 2025
Review of Internal Audit performance and effectiveness	Audit Committee to undertake a review. The conclusions should be reported to those charged with governance (eg in the Audit Committee's Annual Report).	July Audit Committee 2025
Staff training	Training is a common theme throughout the standards and should be evidenced in a training log. Annual/rolling training plan and log.	Ongoing throughout the year.