



Internal Audit Progress Report

1st February – 30th April 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 B**.
- 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:-
- Equalities Standard (ACX) – To remove from the plan. A peer review has been undertaken by Doncaster Council so this review would duplicate their work.
 - Safeguarding (ACHPH) To defer to Q2 2025/26 as work is being undertaken by the service to update the pathways. We have been requested to review the new pathways once they have become embedded and initial outcomes can be analysed.
 - Community Dols (ACHPH) – To defer to Q2/3 2025/26 as changes in this area are currently being implemented. A post implementation review would add more value in terms of learning/action planning.
 - Drug and Alcohol (ACHPH) - This is deferred in order to enable the current and ongoing work with the service provider improvement plans to be completed.
 - Building Security (FCS) – has been split into two separate audits. A follow up audit focusing on whether the recommendations have been implemented surrounding building inspections has been completed. A separate audit to review the building security arrangements more broadly in Riverside House including the issuing of ID cards will be included in the 2025-26 Audit Plan.
 - Catering (FCS) – this has been removed from the plan. The service has significantly improved its financial position from January 2024 when the audit was highlighted for inclusion in the 2024-25 plan. There is currently an organisational design review underway. It is proposed to include an audit in the 2026/27 plan which would look at the updated operational practices and their embeddedness.
 - Litigation (FCS) – this has been removed from the plan. The Adults litigation team is fully resourced by either permanent staff or locums which has reduced the risk of delay in dealing with casework and the associated risks this would bring.

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 C**. 10 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 Jan-Mar grant	Testing on a representative sample of 10% of results to verify:- (i) Families' eligibility for the programme, and that (ii) Progress measures have been achieved. 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.
Highways Procurement Review	A high-level review of procurement of agency staff in the Highways Service and compliance with the FPPR's and Agency Policy.
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.
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. The findings from a previous investigation were shared with external investigatory bodies in August 2023. They have now confirmed that they have closed their enquiries and they will be taking no further action. There is one investigation ongoing, and one has been completed in the period. Please see **Appendix G**.

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. 7,418 matches have been released to date and work has commenced liaising with directorates to review and investigate these as appropriate. As of 30th April 5,695 matches had been closed. The remainder of the matches will be reviewed during 2025/26.

5. Data analytics

5.1 Internal Audit have commenced 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. 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.
- 5.3 The second review on purchasing cards has now been completed. The aim of this exercise was to confirm that:
- No transactions had occurred on purchase cards after the staff member had left.
 - The leavers purchase card was not active after the leaving date.
 - All purchase cards in the test sample showed evidence on the system of review and approval.
 - All purchase card transactions were supported by a valid receipt.
 - The validity of the use of the purchase card for the items purchased.
- 5.4 20 card holders were sampled across all directorates and a total of 159 transactions were reviewed. The findings have been discussed with the Assistant Director of Finance and planned Directorate Leadership Team meetings have been scheduled over the next month to feed back the findings and obtain agreement on the proposed actions.

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. Good progress has been made against the audit plan. All audits had commenced by the end of April and there were five that were at draft report stage. The amount of work in progress has reduced from the previous year and we will continue to review our working practices to reduce this further still by the end of 2025/26.
- 6.2 The results from the post audit questionnaires received over the period have been positive (**Appendix E**). The questionnaires have been slightly updated to reflect the requirements of the new standards from 1 April 2025 with feedback requested on auditor honesty and professional courage. An annual questionnaire has also been developed which has been sent to the Strategic and Assistant Directors. The outcomes from these have been included in the Annual Report.
- 6.3 The updated QAIP Action Plan is attached at **Appendix F**. The major focus during this period was to ensure readiness for the new audit standards.

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 30 April 2025	Total Deferred
Directorate	High	Medium	Low		
Adults, Housing and Public Health	0	0	3	3	0
Assistant Chief Executive	0	0	0	0	0
Children and Young People	0	2	1	3	1
Finance and Customer Services	3	17	10	30	4
Regeneration and Environment	2	5	11	18	6
Total	5	24	25	54	11

- 7.4 The following table shows the movement between periods.

Directorate	Total as of January 2025	Recommendations opened in period	Recommendations closed in period	Total as of April 2025
Adults, Housing & Public Health	8	13	18	3
Assistant Chief Executive	2	0	2	0
Children and Young People	0	3	0	3
Finance and Customer Services	8	31	9	30
Regeneration & Environment	20	10	12	18
Total	38	57	41	54

8. Internal Audit Standards Update

- 8.1 From the 1 April 2025 the requirements of the Global Internal Audit Standards, the Application Note “Global Internal Audit Standards in the UK Public Sector” and the Code of Practice for the Governance of Internal Audit in UK Local Government apply to work on internal audit engagements commenced on or after this date.
- 8.2 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.
- 8.3 The new Internal Audit Standards are a standing item on Internal Audit’s fortnightly team meetings. A specific team meeting was held during March on the standards and the documentation supporting the audit process which have been updated were discussed. The standards and ways of working will continue to be discussed during the year, and relevant training will be provided. The update of the audit manual is in progress, together with the creation of an audit strategy. Another self-assessment against the standards is planned during the summer period, before the External Quality Assessment takes place.

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.	Partial	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	25
3	ACHPH-R36 H-R21	Repairs and Maintenance Contract	Assurance on the performance monitoring of the contract including identification and escalation of issues.	Substantial	35
4	ACI-R4	Safeguarding	A review of the processes for the receipt, triage and investigation of safeguarding enquiries from all sources including home care support. To defer to Q2 2025/26 as work is being undertaken by the service to update the pathways. We have been requested to review the new pathways once they have become embedded and initial outcomes can be analysed.	2025/26 Q2	
5	ACSC – R21	Customer Pathway audit	Decision making pathways for care package approval. Review to assess whether they are clear & applied consistently.	Draft	20
6	ACI-R4	Waiting Lists	This will include a review of the use of triage tools.	Substantial	25
7	ACI-R22	Community Dols	To provide assurance on the management of DoLS cases following the increase in demand. To defer to Q2/3 2025/26 as changes are currently being implemented. A post implementation review would add more value in terms of learning/action planning.	2025/26 Q2/3	

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8		Drug and Alcohol partnership working arrangements	Review of drug and alcohol working partnerships including needs assessment and plans. To defer this review to enable the current and ongoing work with the service provider improvement plans to be completed.	2025/26 Q4	
Total number of days					127
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 on hold due to staffing changes in ACX	15
2	ACX20 HR01 HR05	Payroll	Review of faster payments, payments to 3 rd parties, recovery of overpayments and management of personal information.	Fieldwork	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. To remove from the plan. A peer review has been completed by Doncaster Council, this audit would duplicate this work.		
Total number of days					55
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.	Reasonable	10

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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.	Fieldwork	15
2	CSC 06	Unaccompanied Asylum Seeking Children Follow Up	Follow up of partial assurance review.	Scoping	5
3	CSC 08	Joint Funding of Care Packages Follow Up	Follow up of partial assurance review.	Fieldwork	5
4	EI16	SEND Sufficiency	A review of the progress with the SEND sufficiency Strategy. This would include specific areas where management have requested assurance.	Draft	20
5		Schools Assurance	Approach to be determined but will include at least one audit visit to a school.	Fieldwork	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.	Partial	20
1	FCS 6	Litigation Service	Review of the Legal support provided to Adult Care and Child Protection. To be removed from the plan. The Adults litigation team is fully resourced by either permanent staff or locums which		

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			has reduced the risk of delay in dealing with casework and the associated risks this would bring.		
2	FCS15	Record of Processing Activities	Assurance on the arrangements for information security and management (specifically ROPA).	Fieldwork	15
3		Information Governance Strategies & Policies	Governance arrangements surrounding the IG strategies & policies.	Reasonable	15
4	Salford ANA	IT Business Continuity / Disaster Recovery	Assurance on IT business continuity and disaster recovery arrangements.	Reasonable	10
5	Salford ANA	Application Management (HR/iTrent)	Review of maintenance & support controls, access control management, system availability etc.	Fieldwork	10
6	PRT 38 RE 25	Fire Safety Follow Up	Follow up of partial audit opinion.	Reasonable	15
7	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.	Partial	15
8	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.	Fieldwork	10
9	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.	Partial	20
10	PRT 44	Catering	Traded services and contract management review. Scope to be confirmed. To be removed from the plan and considered for inclusion in 2026/27 after the organisational redesign process has concluded.		
Total number of days					177

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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.	Fieldwork	10
2		Trading Standards Follow Up	Follow up of no assurance audit opinion.	Reasonable	20
3	RE56	Hellaby Stores Follow Up	Follow up of partial audit opinion.	Substantial	7
4		CCTV Review	Follow up of recommendations.	Substantial	27
5	R&E 9 CSS28	Home to school transport	Provide assurance on the effectiveness of the home to school transport service.	Draft	40
6		Music Service	Review of financial controls including receipt, recording and reconciliation.	Partial	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.	Draft	25
9	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.	Scoping	15
Total number of days					170
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.	Fieldwork	15
2	Sundry Debtors		Cross directorate review of implementation of recommendations.	Fieldwork	15

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		This will identify if authority wide debt has reduced and confirm if action is being taken to proactively reduce debt.		
3	Social Value & Contracts Key Performance Indicators	Compliance with the Social Value Policy regarding obtaining quotes from suppliers and a review key performance indicators being measured in contracts.	Fieldwork	30
4	Independent review of grants	Independent examination of accounts and / or assurance that the grant claim has been spent in accordance with the grant determination.	Complete	42
5	Follow Ups	Time set aside for the follow up of any partial or no assurance opinions completed within the year.		
6	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
7	Data analytics development	Time set aside to develop a Data Analytics Strategy and introduce a workplan.	Q1-4	20
8	Contingency	Time set aside for audit review of any new and emerging risks, unplanned work identified as being required during the year.		
Total number of days				142
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

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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).	Draft	15
Total number of days				210
Overall Plan Total				966 days

Summary of reports issued during the period

Audit Area & overall opinion	Assurance Objective	Summary of findings
<p>Water Safety (Legionella) Housing Services</p> <p>Partial</p>	<p>The overall objective of the audit was to review the effectiveness of the Council's water safety (Legionella) controls and provide assurance that we are in full compliance with both Health and Safety Executive (HSE) and regulatory standards for the Council's housing stock in Rotherham.</p>	<p>The audit found that not all properties with cold water storage tanks have been risk assessed and there was not quality assurance in place to monitor the assessments. In line with current guidance Housing Property Services should implement a programme to deliver risk assessments on the Council's residential housing stock where cold water storage tanks are in place and introduce a risk assessment quality assurance check.</p> <p>It was unclear whether access to storage tank areas was restricted and there was no process in place to confirm redundant pipework was being removed. Facilities Management will confirm that access to block and communal sites with water tank storage is restricted to authorised personnel only and to create a process with regard to redundant pipework. Housing Property Services will include an additional reletting check to ensure properties with cold water storage have lids on the tanks. Tenants had not been made aware of legionella risks and how to avoid them as part of the Council's duty of care. This will be added to the tenant welcome pack.</p> <p>The Council's flushing regime was not compliant with legionella flushing control measures and staff responsible for void flushes had not received training and advice to avoid risk to health. It was agreed to update the Council's flushing regime and for staff to undertake refresher training annually.</p> <p>There was a draft legionella policy in place and there is a Multi Agency Disease Outbreak plan but it was not widely publicised to staff. Housing Property Services will ensure policy includes details of all their legionella control measures (e.g. flushing regime, etc). The Disease Outbreak plan will be made accessible to Council Staff.</p>
<p>Repairs and Maintenance</p> <p>Substantial</p>	<p>The overall objective of the audit was to assess the adequacy of the internal control arrangements surrounding performance</p>	<p>All KPI data is checked by the Council's Performance team and by a quantity surveyor within Housing Property Services. All performance data is scrutinised annually by the Commercial Manager following submission of the Cost Collection Workbooks from each contractor. All data submissions and an audit trail of evidence to support the checks performed are held on the housing network drive.</p>

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Audit Area & overall opinion	Assurance Objective	Summary of findings
	monitoring of the contract including the identification and escalation of any issues arising.	<p>An examination of the monthly KPI figures reported to Housing management against the source KPI data submitted by both contractors for the period April 2024 to September 2024 confirmed the completed work against timescales had been accurately reported.</p> <p>All work orders examined were confirmed to be recorded accurately on the contractor's source KPI data records. Management receive regular performance-monitoring reports.</p> <p>There is a governance framework in place detailing the minimum meeting requirements for contract management. Regular monitoring of outstanding work is undertaken at monthly Progress Meetings with the contractors, chaired by the Client Partnering Manager.</p> <p>Gain share / performance profit submissions for payment from the contractors are subject to checks by the Housing Property Services team, the Commercial Manager and an appointed external auditor, prior to final sign off by the Commercial Manager.</p>
Childrens and Young People's Services		
SEND Reasonable	The overall objective of the audit was to provide assurance on Education, Health and Care Plans (EHCP) across all the domains, including Health and Social Care Partners. The scope did not include specific areas of the EHCP process that are affected by national shortages of key professionals e.g., Education Psychologists as it is focussed on areas	<p>The CYPS performance team provide monthly reports to the Assistant Director and all key managers involved in EHCPs. Management are monitoring the progress in reducing the number of EHCPs including those planned and completed. Increased demand for new EHCPs has now been managed.</p> <p>The costs of additional Educational Psychology resources to meet the increased demand for EHCPs was carefully managed and top up costs for Rotherham children in Rotherham education places are managed via the SEND Panel and if necessary, the High Needs Panel with advice from the Finance Team and the Commissioning Team.</p> <p>The SEND Sufficiency Strategy is updated for immediate needs arising from the outcomes of new EHCPs where significant trends are detected.</p>

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Audit Area & overall opinion	Assurance Objective	Summary of findings
	within the Councils' control.	<p>Any key quality assurance weaknesses are identified from a regular programme of reviews of EHCPs and relevant tribunal cases and complaints. This information is communicated to EHCP team leaders for action to be taken.</p> <p>The audit reviewed whether correct EHCP processes are followed for Rotherham children placed out of borough. The findings from our review highlighted the need for a single document that clearly shows the roles and responsibilities of all services involved in the EHCP process and in particular the CIC residency guidance.</p> <p>The audit highlighted that there is no list of children placed in Rotherham by other local authorities for whom the Council has financial responsibility for. Without this list accurate budget forecasts cannot be made. Currently forecasts are made using the school census and allocated places.</p>
Finance and Customer Services		
Fire Safety Follow Up Reasonable	To provide assurance that the agreed actions arising from the previous audit of 'Fire Safety' have been implemented.	<p>The audit took a sample of properties to confirm whether the agreed actions had been implemented for the previous partial opinion audit. The audit found that these had been implemented by the due date agreed in the action plan, however some of the agreed actions had not been maintained. The Head of Facilities Management and Compliance stated during the audit that he was in the process of undertaking a reset on fire precautions management across the Council in relation to buildings and facilities day to day management. This will include baseline minimum expected standards for all sites that require a suitable and sufficient fire risk assessment (FRA).</p> <p>The issues identified during the audit were that:-</p> <ul style="list-style-type: none"> There is currently no up-to-date Fire Policy / Procedure Guidance to ensure a consistent and co-ordinated approach to the whole of fire precaution management, and as a priority, the Head of Facilities Management and Compliance is in process of addressing this. The updated Fire Policy / Procedure Guidance will include roles and responsibilities with respect to inspections carried out by Building Officers and Responsible Persons, and the recording of any issues highlighted during inspections had already been drafted during the closure of the audit.

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Audit Area & overall opinion	Assurance Objective	Summary of findings
		<ul style="list-style-type: none"> • Obsolete equipment should be moved from site (eg fire extinguishers) by the contractor and staff reminded of the reporting requirements on this. • Results of Fire Risk Assessments should be recorded on the corporate property landlord list including where there are no fire extinguishers and recording the alternate fire suppressant system.
<p>Land & Property Acquisitions and Disposals</p> <p>Partial</p>	<p>To provide assurance on the management of land & property acquisitions and disposals and the adequacy of liaison/due diligence between the services involved in the process.</p>	<p>The Strategic Director of Finance and Customer Services requested an end-to-end review of the acquisitions/disposals process following the service coming within her directorate.</p> <p>The audit found that the Asset Management Service has very limited, and out of date, documented procedures relating to the acquisition and disposal process.</p> <p>Responsibilities for the security and health and safety compliance of acquired properties which are not yet fully operational was not clearly documented and understood by relevant council services.</p> <p>Although there was evidence of Property Officer approval to proceed with the acquisition or disposal of properties in the audit sample, the required form of approval was not clearly set out in procedures. For example when an Officer Executive Decision was required.</p> <p>During sample testing there was a lack of transparency in the final stages of a sale of a property and insufficient records were held. To ensure full transparency, procedures and documentation relating to the bidding process for sale of property by informal tender should cover all eventualities.</p> <p>Sample testing found that the record of the opening and consideration of bids received at different stages does not demonstrate that the process was sufficiently controlled.</p> <p>There are no documented procedures in place to cover the processes and responsibilities to make properties secure after acquisition. No records were held to demonstrate how or when 2 properties were assessed or made secure, for several</p>

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Audit Area & overall opinion	Assurance Objective	Summary of findings
		<p>months following acquisition. Ongoing void management arrangements are not formally documented.</p> <p>The audit found that services had initiated property transactions without early engagement of Asset Management staff. Current Property Services Guidance for services is not available on the intranet and staff in other Directorates have not been made aware of the role of Property Services, including the new management arrangements.</p>
<p>Information Governance Strategies and Policies</p> <p>Reasonable</p>	<p>The overall objective of the audit was to provide assurance on the completeness, and relevance of the governance arrangements surrounding the Information Governance strategies & policies.</p>	<p>The overarching role in the governance of Information Management is provided by the Senior Information Risk Owner/ Chief Information Officer (SIRO). To ensure the Council and the SIRO meet all statutory responsibilities an Information Management Team provides the operational service delivery including advice, guidance, drafting new policies and procedures etc.</p> <p>Six corporate policies relevant to Information Management have all been reviewed in the past two years. Included in these policies is a newly created Artificial Intelligence Policy that provides evidence that new areas are identified and added when appropriate. Not all Information Management specific policies and procedures have been recorded as reviewed recently, with over 50% dating back to 2019 and 2018. Some of these policies and procedures dated 2018 and 2019 may require notional review, as the legislation that they have been designed to provide compliance on has not changed.</p> <p>GDPR is mandatory training for all employees and is delivered via the Virtual College training tool. Information governance periodically features on weekly communications to all staff.</p> <p>Information Management information is accessible on the RMBC intranet via the 'Corporate polices plans and procedures menu'. The Council's website includes relevant information on FOI, Data Protection and Privacy Notices.</p> <p>For Data Sharing Agreements RMBC's documented guidance meets/is compatible with the ICO's expectations on its relevant web pages.</p>

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Audit Area & overall opinion	Assurance Objective	Summary of findings
Building Security Follow Up Partial	<p>The overall objective of the audit was to provide assurance that the agreed actions arising from the previous 2023 audit of 'Building Security' have been implemented.</p>	<p>Audit testing found that building inspections were not being undertaken in accordance with the required schedule (60% of the sample were not up to date). In order to confirm that this action is addressed management agreed the following:-</p> <ul style="list-style-type: none"> • Building officers instructed to carry out inspections at the agreed frequency • Where this is not adhered to, a narrative must be added to Cipfa Asset Manager to explain the reasons for this, and • Management should perform a regular ongoing QA check of Cipfa Asset Manager to provide assurance that building inspections are taking place in accordance with the schedule. <p>There were several reasons given as to why the previous planned actions were not successful in resolving the issues, for example changes in the staff structure and transition to new roles, post vacancies, staff sickness and inspections being performed but not being uploaded to the Cipfa Asset Management System.</p>
Water Safety (Legionella) in Corporate Landlord Properties Partial	<p>The overall objective of the audit was to review the effectiveness of the Council's water safety (legionella) controls and provide assurance that we are in full compliance to both Health and Safety Executive (HSE) and regulatory standards across the Council's Corporate Landlord Properties.</p>	<p>The supporting procedures, referenced in the Legionella Policy, are still under development/review. Comprehensive documented procedures and control processes are essential to enforce correct working practices are crucial for continuity of services</p> <p>At the outset of the audit, it was confirmed that there had been no recent review of the Council's assets in order to establish where legionella risk may exist. Investigation of all Cipfa Asset Manager sites is required to ensure the Council's legionella risk areas have been identified and appropriate legionella controls are in place. Property and Facilities Management agreed to undertake a full review to confirm all legacy remedial actions from Legionella Risk Assessments (LRA's) have been addressed. In addition, it was agreed a quality review process would be put in place for any LRA's received. Assessments and periodic testing for Council sites is overseen and monitored by the Compliance Monitoring & Contracts Manager. Audit acknowledged that work has been done to improve the monitoring process in the preceding months of the audit in order to ensure the process is robust. Prior to the recruitment of the Compliance Monitoring & Contracts Manager, in May 2024, water safety compliance and oversight was recognised as requiring improvement and resulted in the legacy processes requiring significant overhaul. Improvements are still ongoing, and it is acknowledged and well reported internally that a significant number of remedial actions listed in the LRA's are still</p>

Appendix C

Audit Area & overall opinion	Assurance Objective	Summary of findings
		<p>outstanding. The Compliance Monitoring & Contracts Manager agreed to create a programme with the contractor and track actions to completion.</p> <p>The Compliance Monitoring & Contracts Manager maintains a 'water compliance schedule' which lists all current sites visited by the contractor. This document includes details of the type and frequency of visits in line with the written monitoring scheme provided by the contractor and based on the risk assessment outcomes. Two queries were raised during audit testing where the contractor appeared to have missed scheduled monitoring visits or where the site monitoring visits had been inaccurately recorded. Property and Facilities Management agreed to ensure a process is in place to check expected site visits are taking place as per the water compliance schedule and details were accurately recorded.</p> <p>Property and Facilities Management agreed to ensure any person responsible for carrying out flushes in corporate sites has had the appropriate training in line with the Health & Safety at Work Act.</p> <p>The LRA's for Council corporate sites are not held on site or shared with responsible officers. Property & Facilities Management agreed access will be given to all relevant stakeholders.</p>
Regeneration and Environment		
<p>Trading Standards Follow Up</p> <p>Reasonable</p>	<p>The previous audit gave a 'No Assurance' opinion due to fundamental weaknesses identified in the system of internal controls exposing the Trading Standards Service to an unacceptably high level of risk.</p>	<p>The service standards, enforcement protocols and procedures were updated and communicated to staff through a whole service event.</p> <p>Audit testing confirmed that the evidence spreadsheet had been updated to include all areas of recording identified by internal audit and that a revised key control system was in place.</p> <p>Two audit evidence store checks found the following:- The evidence store looked to be significantly tidier than on previous visits. Evidence was on the shelving, no open bags were seen and evidence bags were not overfilled. Minor recording errors were found which were rectified after they were reported. Discrepancies</p>

Appendix C

Audit Area & overall opinion	Assurance Objective	Summary of findings
	The overall objective of the audit was to provide assurance that the agreed actions arising from the previous audit of Trading Standards have been implemented.	were found on both occasions with the audit check on records and evidence held, however, reasonable explanations were given for all of these. Two recommendations were raised regarding evidence of authorisation to dispose of goods, and recording of Service Request Update numbers on the evidence spreadsheet. Further unannounced stores visits will be undertaken during 2025-26 to review compliance with evidence storage and record keeping requirements.
Music Service Income Partial	To provide assurance that music service income is complete, recorded correctly and Financial and Procurement Procedure Rules (FPPR) compliant.	<p>The Music Service provides a range of chargeable services to schools – from whole class ‘first access’ music lessons to small group, paired or individual pupil lessons. The former, whole class type lessons are agreed annually between the school and the Music Service and documented in Service Level Agreements (SLA). The latter individual/small group lessons are initiated via the EEPOS system by parents submitting online applications for specific music lessons.</p> <p>There are no spot checks undertaken and only limited quality assurance checks to provide assurance that chargeable activities have been completely and accurately identified and correctly charged for. Audit testing found errors and issues which could have been identified if appropriate checks were in place.</p> <p>The service has traditionally uplifted the fees from the start of the academic year (September) rather than the start of the new financial year which causes fee setting differences. The fee changes have been applied in advance of Council approval (individual and small group lessons). The whole class music lessons fee changes approved by Council with effect from April 2024 had not been applied for bills raised in for the Autumn term of 2024 or Spring term 2025.</p> <p>The Financial and Procurement Procedure Rules (FPPR’s) state that where practical, income from fees and charges should be collected in advance of or at the same time as the delivery of service being charged for’. School invoices are raised several weeks after start of term and do not comply with requirements of the Sundry Debtor Billing & Collection Guide.</p>

Appendix C

Audit Area & overall opinion	Assurance Objective	Summary of findings
		<p>School invoicing should be brought forward to comply with corporate guidance to raise invoices within 5 days of the commencement of service. Invoices for parents are being raised in accordance with the guide ie within 5 working days of the service being provided.</p> <p>At the time of the audit there had been no reconciliations of income recorded on the EEPOS system to income recorded on the general ledger since its introduction in 2021.</p> <p>It was not clear whether the arrangements for parent debt write off had been formally approved or in line with FPPR requirements.</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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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>

Appendix D

Internal Audit Performance Dashboard Key Performance Indicators

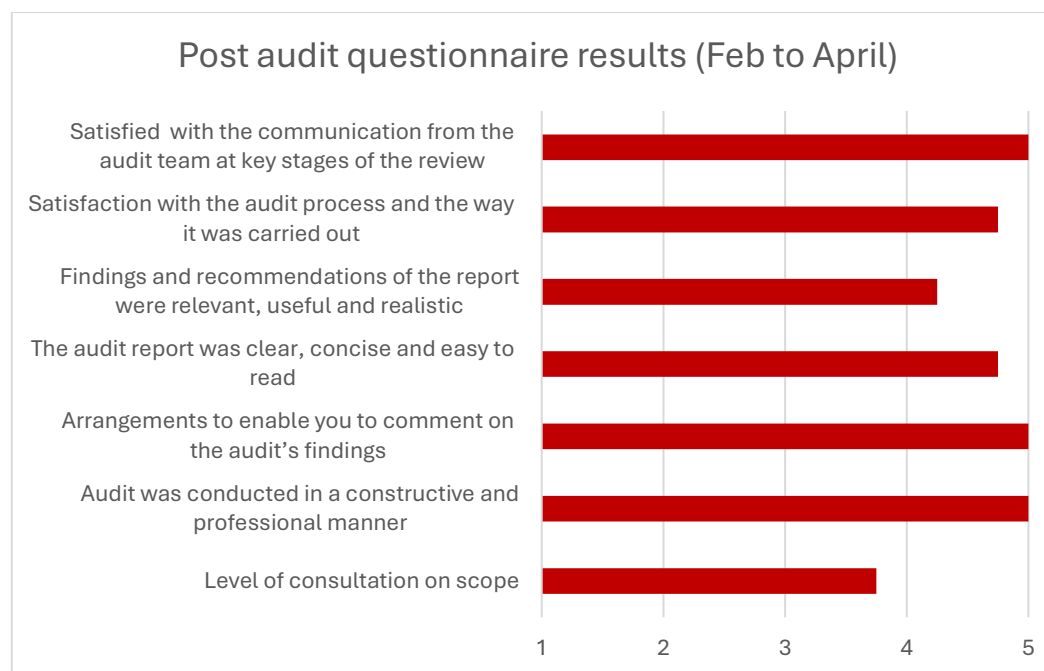
Performance Indicator	Target	April - July	Aug - Oct	Nov - Jan	Feb - Mar
Draft reports issued within 15 working days of field work being completed	90%	100%	88%	100%	80%
Final reports issued within 5 working days of customer response to the draft report	90%	94%	100%	100%	100%
Audits completed within planned time	90%	67%	100%	100%	80%

Audit Plan Progress

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

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.



"Auditor was professional and made an excellent assessment of the service."

"The results of the audit were relevant to improve the service, and allowed flexibility in the approach to provide evidence. The Auditor was courteous and professional."

"Good two-way stakeholder communications."

"Face to face meetings and open / honest discussion."

Quality Assurance and Improvement Programme Action Plan		
Action	Position statement	Target completion date
Further enhance the use of data analytics.	<p>Alternative sources of data analytics software have been explored and training sessions undertaken.</p> <p>A Data Analytics Strategy has been updated for 2025/26. Two trial areas have now been completed. This work will continue during 2025-26 and future years but has been highlighted as complete as these new ways of working are becoming more embedded into audit practice.</p> <p>This area has been included in the draft Audit Strategy as an area of continued focus and development.</p>	Complete
Review the need for assurance mapping, to improve audit planning.	<p>Cipfa's detailed assurance framework guide 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>	Further work will be undertaken on assurance mapping for March 2026 plan submission.
<p><i>Action from the self assessment against fraud checklist.</i></p> <p>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>	September 2025.

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<p><i>Action from the self-assessment against fraud checklist.</i></p> <p>Conduct an annual comparison against the checklist and where necessary, implement actions to ensure compliance with it.</p>	<p>This will be undertaken alongside the review of the Anti Fraud and Corruption Policy and Strategy.</p>	<p>September 2025.</p>
<p><i>Action from the self assessment against fraud checklist</i></p> <p>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.</p>	<p>To be reviewed during 2025/26.</p>	<p>September 2025.</p>
<p>Global Internal Audit Standards (UK public sector) review of actions required</p>		
<p>Update the Audit Manual and associated documentation.</p>	<p>Documentation supporting the audit process has been updated in accordance with the standards. The Audit manual will require further review. This is expected to be complete by 30 September 2025.</p>	<p>30 September 2025</p>
<p>Update the Post Audit Questionnaire</p>	<p>This has been updated to request feedback on whether staff displayed honesty and professional courage in accordance with the new standards. In addition, an annual questionnaire to Strategic and Assistant Directors has been developed and sent out.</p>	<p>Complete</p>
<p>Develop an Internal Audit Strategy</p>	<p>This is a new requirement. This should build on a strategic statement of how the service will be delivered and developed. This is currently being developed.</p>	<p>July or September 2025 Audit Committee</p>
<p>Update the Audit Report</p>	<p>To include details of root cause analysis and reference to GIAS (UK Public Sector) rather than PSIAS. The format of the audit report has been slightly amended to include an enhanced action plan which should identify root causes.</p>	<p>Audits which commence from April 2025.</p>
<p>Quality Assessment</p>	<p>To undertake an assessment of conformance against GIAS (UK</p>	<p>To tie in with External assessment (Q3/4) 2025/26.</p>

Appendix F

	<p>public sector) and update the Audit Committee.</p> <p>An initial self-assessment has already been completed. A further self-assessment will be undertaken utilising material that will be produced by CIPFA and will help inform the EQA.</p>	
Quality Assessment Improvement Programme	<p>The results need to be reported annually including progress against action plans to address instances of non-conformance.</p> <p>This is already in place and the results of the external assessment will be included in the action plan.</p>	March 2026
Annual Conclusion & report on final progress of plan	<p>Annual conclusion on governance, risk management and control (HoA Annual Report). Ensure this includes any new requirements.</p> <p>The Annual report for 2024-25 has made reference to internal audits position with implementing the new standards.</p> <p>The AGS for 2024-25 has included wording regarding the progress with the new standards.</p>	<p>Complete</p> <p>Complete</p>
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	<p>Training is a common theme throughout the standards and should be evidenced in a training log.</p> <p>Annual/rolling training plan and log in place.</p>	Ongoing throughout the year.