Appendix A

Internal Audit Progress Report

1st August – 31st October 2025

1. Internal Audit Annual Plan

1.1 Internal Audit produced a risk-based Audit Plan for 2025/26 and presented it to the Audit Committee at its meeting on 11th March 2025. 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. There have been no changes to the plan during this period.

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**. Five 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 audit 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**
Yorkshire Day grant	Grant claim validation which confirmed the income and expenditure were accurately reflected.
Rotherham Show grant	Grant claim validation which confirmed the income and expenditure were accurately reflected.
Disabled Facilities grant	Grant claim validation which gave assurance that the funds were spent in accordance with those intended.
Regeneration and Environment review of overtime controls	Review of the revised overtime authorisation process. This confirmed that the controls were operating as intended.
Social Care payment system – Super User Profile checks (Adults and Childrens Services)	An ongoing audit of the social care system by Salford IT Audit Services, identified a weakness with access permissions within ContrOCC (the finance module associated with the Liquid Logic suite of programs) where 18 of the 28 user-IDs registered on the application had been provided with the "Super User" profile. This profile effectively overrides more granular access permissions defined in four other profiles which are allocated to the user-ID and may compromise segregation of duties. The issue was raised with colleagues in Digital Services, who responded swiftly to confirm they had taken immediate action

	and removed the Super User Profile for all users, with the exception of those within the Business Application Support Team who require that level of permission to administer the system, make configuration changes to ContrOCC, and to investigate and resolve issues with the system. Following the presentation of interim findings to Internal Audit, a review of the ContrOCC system commenced in September 2025 to provide assurance that transactions processed through ContrOCC were legitimate and appropriately authorised. The review of Super User roles and audit's payroll validation checks has provided assurance that access controls are now more appropriately allocated. Payment processing is robust, with no concerns identified in the samples tested.
Customer Services Liaison meeting	Participation in this regular meeting helps to ensure audit are informed of the latest areas that Customer Services 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 request for advice from a service regarding overtime payments and the controls in place for agency workers.

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 are two investigations 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. 7,418 matches have been released to date. As at 31st October all matches have been closed, with no errors, overpayments or fraud identified.

4.3 The Public Sector Fraud Authority has been working to amend the Local Audit and Accountability Act 2014 and the Public Audit (Wales) Act 2004 through a Legislative Reform Order (LRO). This amendment will enable the NFI to resume the matching and sharing of adult social care data with local authorities. There has been a delay in the legislative commencement process, which has now been resolved. A formal data request has been received and the data has been submitted by the service to Internal Audit (residential care homes and personal budgets). This is being quality checked and will be submitted in accordance with the deadline.

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

5.1 The performance indicator results for the period are highlighted in **Appendix D**. These demonstrate good performance over all three indicators.

5.2 The results from the post audit questionnaires received over the period have been positive (**Appendix E**).

5.3 The updated QAIP Action Plan is attached at **Appendix F**. The major focus during this period was to undertake another self assessment against the Global Internal Audit Standards (UK Public Sector) using the assessment tool provided by CIPFA, and to collate documentation for the external assessment.

6. Management Response to Audit Reports

6.1 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.

6.2 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.

6.3 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 October 2025**	**Total Deferred**
Directorate	**High**	**Medium**	**Low**		
Adults, Housing and Public Health	0	0	0	0	0
Assistant Chief Executive	0	0	0	0	0
Children and Young People	4	8	4	16	2
Finance and Customer Services	0	17	12	29	3
Regeneration and Environment	1	2	2	5	2
Total	**5**	**27**	**18**	**50**	**7**

6.4 The following table shows the movement between periods.

Directorate	Total as of 31 July 2025	Recommendations opened in period	Recommendations closed in period	Total as of 31 October 2025
Adults, Housing & Public Health	3	0	3	0
Assistant Chief Executive	4	0	4	0
Children and Young People	13	10	7	16
Finance and Customer Services	19	19	9	29
Regeneration & Environment	42	0	37	5
Total	**81**	**29**	**60**	**50**

7. Internal Audit Standards Update

7.1 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.

7.2 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.

7.3 The Internal Audit Standards are a standing item on Internal Audit's fortnightly team meetings. A further self-assessment against the standards has now been undertaken. Evidence has been collated ahead of the External Quality Assessment by CIPFA which is planned for the 17th – 5th December. CIPFA's report will be shared with the Audit Committee as soon as this is available.

Appendix B

Internal Audit Plan 2025/26

Adult Care, Housing and Public Health				
Total number of days 130				
Risk Register Ref	**Council Plan Theme Ref**	**Title**	**Brief Description**	**Progress/ Qtr planned**
ACHPH-R41 & 50	1	Health and Safety in Council Homes (Smoke and Carbon Monoxide).	Follow up audit of partial opinion.	Draft Report
	6	Procurement Governance (Contract Management)	Follow up audit of partial opinion.	Q3
ACHPH-R41 & 50	1	Health and Safety in Council Homes - Water Safety (Legionella).	Follow up audit of partial opinion.	Q4
SLT 40 ACHPH-R41 & 50	1	Health and Safety in Council Homes - Review of fire safety compliance	Cyclical review of key areas of health and safety compliance.	In progress
SLT 40 ACHPH-R41 & 50	1	Health and Safety in Council Homes - Review of asbestos compliance.	Cyclical review of key areas of health and safety compliance.	In progress
	6	Compliance with statutory tenancy processes.	Review of compliance with policy. A cyclical programme will be established to review granting tenancies, terminations, assignments, successions and mutual exchanges.	In progress
HR29	1	Handover arrangements of new build homes.	Assurance that all areas of H&S have been checked and addressed where appropriate before handing over the property to tenants.	Q3
SLT 38 ACHPH-R21	1, 3	Assistive Technology. (PSTN)	Review progress against the project implementation plan.	Q3
ACHPH-R21	1	Rothercare Follow Up	Follow up of partial opinion and assurance on new service delivery model.	Q3
ACI-R4	1	Safeguarding	(Deferred from 2024/25) A review of the processes for the receipt, triage and investigation of safeguarding enquiries from all sources.	In progress
ACI-R22	1	Community Dols	(Deferred from 2024/25).	Q4

			To provide assurance on the management of Dols cases following the increase in demand.	
	1	Drug and Alcohol	(Deferred from 2024/25). Review of drug and alcohol working partnerships including needs assessment and plans.	Q4
Assistant Chief Executive				
Total number of days 55				
Risk Register Ref	**Council Plan Theme Ref**	**Title**	**Brief Description**	**Progress/ Qtr planned**
HR 16	6	Corporate Health and Safety	TBC following review of arrangements by new Head of Service.	Q3/4
HR 05	6	Agency Staff	TBC, areas for consideration for audit include: • Appointments process • Monitoring and Review • Policy/procedure not being followed for any areas outside of new contract (eg for specialist areas). • Suppliers onboarded only providing IR35 engagements	Q3/4
HR 12	6	Gifts and Hospitality (Employees)	Review to provide assurance that: - • Staff are aware of the Council's Code of Conduct and their responsibility to declare gifts and hospitality. • Monitoring arrangements are in place with appropriate action taken where necessary.	Q4
Childrens and Young People's Services				
Total number of days 70				
Risk Register Ref	**Council Plan Theme Ref**	**Title**	**Brief Description**	**Progress/ Qtr planned**
	2	S17 payments and reduction in cash payments project (2024-25)	Review of the need, authorisation and delivery of the S17 funds to clients and compliance with the policy.	Final report Partial Assurance

EI 13	2	Crowden Outdoor Education Centre	Assurance regarding the financial management arrangements including that all services are being charged for.	Final Report Reasonable Assurance
	2	Schools assurance	Two school audits will be undertaken.	Scoping
EI 01 EH 09	2	Elective Home Education	Review the monitoring and reporting arrangements against statutory guidance published In August 2024.	Q3
Finance and Customer Services				
Total number of days 145				
Risk Register Ref	**Council Plan Theme Ref**	**Title**	**Brief Description**	**Progress/ Qtr planned**
FCS 24	6	Water safety (legionella) Follow up	Follow up audit of partial opinion	Q4
FCS 23	6	Building Security Follow up	Follow up audit of partial opinion	Q4
FCS 23	6	Riverside House security and ID cards	A review of the controls in place for ID card issuing/cancelling and Riverside House building security arrangements.	Final Report Partial Assurance
	3	Asset management estimates & Capital Programme	Follow up audit of partial opinion.	In progress
	6	Procurement Governance (Contract management)	Follow up audit of partial opinion.	Q3
	6	Purchasing Cards	Assurance regarding compliance with the system controls and confirmation regarding appropriateness of expenditure and that this is supported with receipts.	Q4
	6	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.	Scoping
	6	Revenues and Benefits Business Continuity and Disaster Recovery Plan	Review of the robustness of the business continuity arrangements and the disaster recovery plan in the event of an IT failure.	Q3
	6	Treasury Management and Prudential Indicators	Review compliance with CIPFA Treasury Management Code, Prudential Code and authorisation controls for investments & loans.	Q3

FCS16	6	NNDR /Business Rates	Assurance on the arrangements for billing, collection, recovery, enforcement and discretionary reliefs.	In progress
	6	Insurance	To provide assurance that the Insurance Service fulfilling its requirements to the Council. This would include a review of the processes from receipt of requests, to conclusion, including liaison with the relevant services to identify trends in claims and any preventative action.	Q4
Salford IA risk assessment	6	Network access management and active directory administration.	This review will include configuration management, security management (especially around access and authentication), performance management (KPI definition and monitoring), privileged access management and capacity planning/forecasting).	Q4
FCS 24	6	Health and Safety - Review of asbestos compliance	Cyclical review of key areas of health and safety compliance.	Q3/4
Regeneration and Environment				
Total number of days 100				
Risk Register Ref	**Council Plan Theme Ref**	**Title**	**Brief Description**	**Progress/ Qtr planned**
RE51 PRT53	3	Highways structures (2024-25)	Assurance regarding compliance with the inspection regime and a review of the adequacy of the follow up process where issues have been identified.	Draft report
	6	Procurement Governance (Contract management)	Follow up audit of partial opinion.	Q3
RE34 CST58 CCoC1-8	2, 5	Children's Capital of Culture	Follow up audit of partial opinion.	In progress
CSS28 & R&E 9	4	Home to School Transport	Follow up audit of partial opinion.	In progress
RE56 & CSS47	1, 5	Hellaby Stores	Review of stock control arrangements following introduction of new stock software system.	Q3

	1	Trading Standards	Unannounced visits	
RE60 PRT55	1	Building Control (Deferred from 2024-25 audit plan)	Provide assurance after changes in regulations around payments and inspection visits.	In progress
RE15 & CSS13	4	Barnsley Doncaster Rotherham PFI Joint Waste Contract	Review of effectiveness of contract management	Q4
	6	Directorate Risk Register review	Seek assurance that risks are being effectively managed.	Draft report
	3	Community Infrastructure Levy and Section106	A review of the management and outcomes to ensure that the CIL /S106 process is robust.	Q4
	6	Music Service Follow Up	Follow up audit of partial opinion.	Q4
Corporate/Crosscutting reviews				
Total number of days 270				
Risk Register Ref	**Council Plan Theme Ref**	**Title**	**Brief Description**	**Progress/ Qtr planned**
	6	Sundry Debtors 2024-25	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.	CYPS Final Report Reasonable Assurance.
	6	Cash Controls 2024-25	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.	Final Report Reasonable Assurance.
	6	Social Value and Key Performance Indicators 2024-25	Compliance with the Social Value Policy regarding obtaining quotes from suppliers and a review key performance indicators being measured in contracts.	In progress
	1, 6	Council's arrangements for managing CCTV	Review to confirm compliance with GDPR, RIPA, any other relevant best practice guidance and legislation including the CCTV Policy. This will consider the overall responsibilities for CCTV management and monitoring arrangements.	Scoping

Appendix B

Salford IA risk assessment	6	Application review – Liquid logic (CYPS 2025-26 – Adults will be covered in 2026-27)	The audit will include maintenance and support controls, including supplier management and roadmap prioritisation; Application access controls assessing controls over both general and privileged level access; Audit trail management covering monitoring of users accessing the system, particularly in relation to users with high level access or processing of 'critical' transactions; System availability and continuity covering system performance management, availability, capacity and continuity management.	In progress
CSC 09	1, 2	16/17 Year Old Homeless Pathway	Approach to meeting the need of 16/17 yr old children whom present as being homeless either to Childrens social care or Housing.	In progress
Follow Ups			Time set aside for the follow up of any partial or no assurance opinions completed within the year.	
Project Boards and groups			Internal Audit attendance at project boards or groups to give advice on internal controls.	
Data analytics development			Time set aside to develop the data analytics workstreams and undertake testing.	
Independent review of grants			Independent examination of accounts and / or assurance that the grant claim has been spent in accordance with the grant determination.	
Contingency			Time set aside for audit review of any new and emerging risks, unplanned work identified as being required during the year.	
Anti-Fraud and Corruption and Anti Money Laundering				
Total number of days 210				
Title			**Brief Description**	**Progress/ Qtr planned**
Investigations			Time set aside for investigation of whistleblowing and other referrals received.	1-4
Anti-Fraud and Corruption Policy Updates			Review and update of Anti Fraud and Corruption Policies • Anti-Fraud and Corruption Policy and strategy and assessment against best practice	Complete
Anti-Fraud and Corruption Proactive Work			Risk-based work to prevent and detect fraud including:- • Review and investigation of NFI matches	1-4

	• Awareness raising and communication of fraud risks and internal reporting arrangements to employees. This includes liaison with risk champions supporting fraud risk development across the council.	
Anti Money Laundering Assurances	Testing on key systems/controls to gain assurance on Anti Money Laundering arrangements (Land and Property transactions).	Q4
Total number of days 980		

Key:- Council Plan Themes

1- People are Safe, Healthy and Live Well
2- Every Child able to fulfil their potential
3- Expanding economic opportunity
4- A cleaner, greener local environment
5- Every neighbourhood thriving
6- One Council

Appendix C

Summary of reports issued during the period August to October

Audit Area & overall opinion	Assurance Objective	Summary of findings
Childrens and Young People's Services		
Sundry Debtors Reasonable	The overall objective of the audit was to review the implementation of previous recommendations to confirm that action is being taken to proactively reduce authority wide debt.	During 2024/25 CYPS raised a total of £4m in sundry debts of which more than £3.8m has been collected by the end of the financial year. Total outstanding unpaid debt (for all years) on 31 March 2025 amounted to £388k (compared to £478k at the time of the previous audit i.e. end of March 2023). The majority (91%) of CYPS directorate sundry debt outstanding on 28 March 2025 was less than 6 months old and the amount of longstanding outstanding debt is low. Controls are in place for Senior Management to review outstanding sundry debts based on monthly debt reports provided by F&CS and with support from F&CS colleagues at monthly budget clinics. The audit did not identify any concerns with Service engagement in debt recovery, however, testing found duplication of recovery work undertaken by the Fostering Team and the Financial Services Accounts Management team which could be addressed by improved communication between the two teams. Although progress has been made over the past 18 months in moving towards upfront payments, spot checking indicated that more could be done in some areas (eg. Rockingham bookings). Upfront exemption forms had not been provided to F&CS for the two services where it is only possible to raise invoices in arrears.
Crowden Outdoor Education Centre Reasonable	To provide assurance regarding the effectiveness of financial and management controls at the Crowden Outdoor Education Centre (Crowden OEC).	The audit reviewed financial, operational, and governance controls at Crowden OEC. While several strengths were noted, the audit highlighted areas requiring improvement to ensure financial sustainability, compliance, and operational effectiveness. Crowden OEC has operated at a deficit for several years, with expenditure rising faster than income. While the current pricing strategy provided good oversight with annual fee increases aligned with Council policy, customer retention has declined. Recent figures show only 40% of service users are Rotherham based resulting in the Council subsidising use for non-Rotherham based clients. In addition, improvements are needed in strategic planning, income management and asset tracking with recommendations being made in these areas. Charging errors were

Audit Area & overall opinion	Assurance Objective	Summary of findings
		identified together with inconsistencies in supporting documentation which caused problems in ascertaining if correct charges had been applied. There had been leadership instability with eight Service Managers in ten years. This had hindered strategic planning, however, since moving under CYPS Education Service in April 2024, strategic planning has improved. In addition, CYPS Education Service have initiated a recent external review with recommendations providing a solid foundation for future progress.
S17 Payments and reduction in cash payments project Partial	The overall objective of the audit was to assess the adequacy of the internal control arrangements surrounding the need, authorisation and delivery of the S17 funds to clients and compliance with the policy.	Section 17 (S17) of the Children Act 1989 defines the duties of a Local Authority in safeguarding and promoting the general welfare of a child in need. Financial assistance in terms of goods or services, or in exceptional circumstances cash, can be provided to a child, parent or carer to address the identified needs to safeguard and promote a child's welfare where there is no legitimate source of financial assistance. The Services responsible for applying financial assistance under S17 payments includes Children in Care; First Response and the Locality Social Worker Service. A lack of an up-to-date Section 17 (S17) policy and procedure document, together with non-compliance with CYPS' Business Services Financial Guidance and Processes document, resulted in a partial audit assurance. Timely reviews of policies and processes, combined with staff training, should resolve many of the issues highlighted by this audit review. Whilst the Section 17 policy clearly indicates that "cash should only be used in exceptional circumstances" the audit has highlighted that most of the payments between December 2024 and February 2025 were made in cash. Sample testing found that expenditure was not approved at the appropriate level. The cause of this was due to varying approval limits on the system, within guidance documents and Resource Panel approval requirements. Receipts had not been attached to the system for some of the sample tested. Appropriate actions were agreed

Appendix C

Audit Area & overall opinion	Assurance Objective	Summary of findings
		in all areas where recommendations were raised, these will be followed up within approximately 6 months.
Finance and Customer Services		
Riverside House Building Security and ID badge controls Partial	The overall objective of the audit was to assess the adequacy of the controls in place for ID card issuing/cancelling and Riverside House building security arrangements.	**ID Badge Controls** The audit identified the following issues:- •The ID badge policy has not been reviewed since 2012. • Badge requests can be processed without verification that the authoriser is the applicant's actual line manager. • Controls for lost badges and badge deactivation are generally effective. • Tracking of temporary and visitor badges is inconsistent, with spreadsheet records not reliably updated. • Two instances were found where leavers retained access due to human error. • NHS and Police staff access records are inconsistently maintained, and RMBC does not receive routine leaver reports from these external organisations. **Building Security** Several physical vulnerabilities were identified, including: • A faulty cycle/pedestrian access door. • Loading bay and biomass area left unsecured during operational hours. • CCTV monitoring is limited due to lost authentication equipment and broken hardware; a system upgrade has been proposed. • Tailgating alarms at reception barriers failed during audit testing. • Fire alarm test procedures were found to be adequate, with appropriate temporary security measures in place. Appropriate actions were agreed in all areas where recommendations were raised, these will be followed up within approximately 6 months.
Cross cutting audits		
Cash Controls	To assess the adequacy of the internal control	The audit reviewed the cash controls in the following service areas; car parking, registrars, Civic Theatre, Thrybergh and Rother Valley Country Parks.

Appendix C

Audit Area & overall opinion	Assurance Objective	Summary of findings
Reasonable	arrangements surrounding the use of cash at a sample of service areas within the Authority. To include the controls in place for cash receipting, safe custody, accountability and banking.	There are documented procedures in place for the receipt, reconciliation and banking of cash at all sites examined. Due to each sites differing cash income streams and staff availability, procedures across sites are bespoke to each site and differ in their detail, however the responsibilities of staff throughout are adequately covered. A finding was that two staff are not always involved in the banking process, and where there are, both staff do not always sign the banking paying-in-slip to confirm the amount banked. The action agreed was that staff should ensure dual sign off of the banking slips. Insurance limits were found to be adequate at most of the locations visited. It was noted that the Council's Insurance team are reliant on Council services notifying them of any changes to insurance requirements and there is a risk that current cover details may be out of date/insufficient i.e. the details of safes in use and the maximum cash holding requirements. It was agreed that as part of the Insurance renewals process every year, Insurance team will contact each Directorate to confirm cash levels are correct for the policy renewal.

Rating	Definition
Substantial Assurance	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.
Reasonable Assurance	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.
Partial Assurance	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.

Appendix C

Rating	Definition
	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.
No Assurance	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.

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%	96%	80%		
Final reports issued within 5 working days of customer response to the draft report	90%	100%	100%		
Audits completed within planned time	90%	95%	100%		

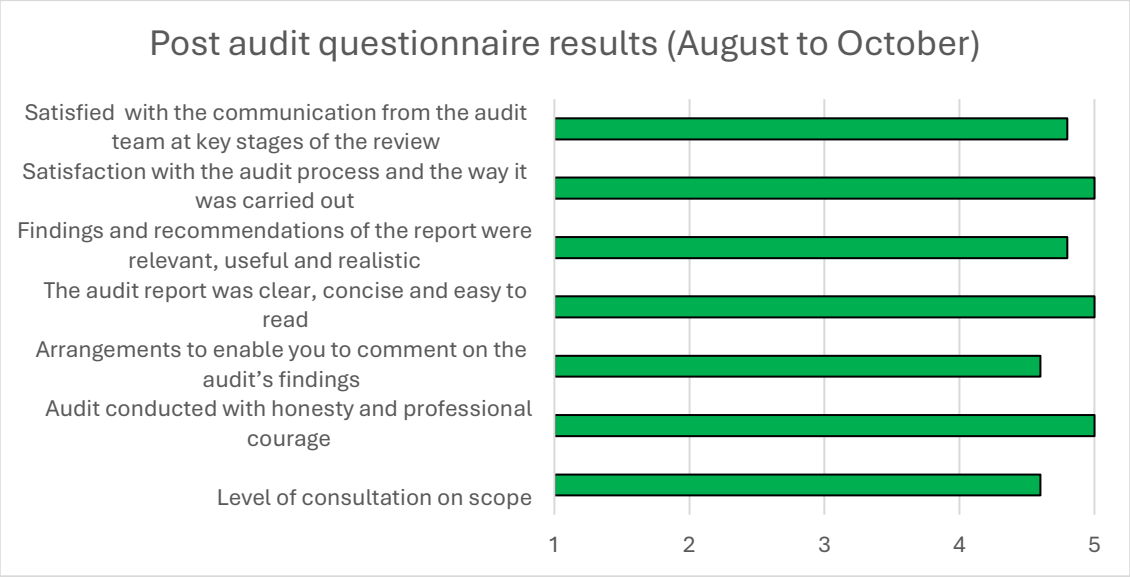
Audit Plan Progress

Assurance Type/ Directorate	2025/26 Plan	Completed	In progress	Not started
Adult Care, Housing and Public Health	12	0	5	7
Assistant Chief Executive	3	0	0	3
Childrens and Young People	3	1	1	1
Finance, Customer Services	13	1	3	9
Regeneration and Environment	10	0	4	6
Crosscutting	3	0	3	0
Grants	8	6	0	2

Appendix E

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.



"Team felt included and able to talk comfortably about how they manage cash"

"It was very efficient and the auditor organised it well with me and my team."

"Great communication with the auditor, she was happy to have discussions when needed"

"Opportunity for the team to input and share details of processes"

"The opportunity to discuss the scope of the audit, the level of communication from the team throughout the process and the thoroughness of the audit and report"

Appendix F

Quality Assurance and Improvement Programme Action Plan		
Action	**Position statement**	**Target completion date**
Action from the self assessment against fraud checklist. Update the directorate and corporate wide fraud risk assessment and examine the results as part of the annual internal audit planning exercise.	The directorate and corporate fraud risks have been reviewed by Internal Audit. The Finance and Customer Service Directorate has been selected as the starting point for a broader fraud risk assessment. This approach will be further developed and reviewed at the Risk Champions meeting. Best practice from central government will be considered in the approach to fraud risk management and once the approach is agreed it will be rolled out to the remaining directorates. An enhanced report to the Audit Committee setting out the key fraud risk areas and mitigating actions will be developed.	September 2026.
Action from the self assessment against fraud checklist The reporting of the fraud risks and mitigation will be strengthened over the year and a more comprehensive report will be brought to the Audit Committee.	This reporting of fraud risks and mitigations has been considered and an enhanced report will be brought to the Audit Committee once a robust Council wide fraud risk assessment has been undertaken.	September 2026.
Global Internal Audit Standards (UK public sector) review of actions required		
Update the Audit Manual and associated documentation.	Documentation supporting the audit process has been updated in accordance with the standards. The review of the manual and supporting templates is now complete.	Complete
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 has now been undertaken utilising material produced by CIPFA.	To tie in with External assessment (Q3/4) 2025/26.

	Results of the External assessment will be reported to the Audit Committee following the issue of the report.	
Quality Assessment Improvement Programme	The results need to be reported annually including progress against action plans to address instances of non-conformance. This is already in place and the results of the external assessment will be included in the action plan.	March 2026
Head of Internal Audit performance review	The Audit Committee Chair should contribute to the Head of Internal Audit's performance assessment. Feedback from the previous Chair has been received and was discussed in the Year Ahead Development Plan meeting.	Complete
Audit Strategy 2025-28 actions scheduled for 2025-26		
Develop agile and data driven approaches to auditing		
Investigate and develop the use of Copilot and other tools to aid the planning, testing and reporting process.	This is being trialled during audits in the 2025-26 audit plan. The use of data is also being considered in the research being undertaken on audit software providers.	2025-26 and 2026-27 audit software review and implementation.
Ensure the use of data analytics has been considered during each audit review. Where relevant make use of available data sets to provide assurance over the whole population rather than the traditional use of sample testing.	This is being considered during all relevant audits for 2025-26. An audit completion checklist is now being utilised which includes a prompt around the use of data analytics. This approach will be developed and refined over the forthcoming year.	2025-26 through to 2026-27.
Enhance skills and knowledge through attendance on training and development events.	A specific training session on this area has been identified and booked. Once undertaken the learning will be shared with the rest of the team. A watching brief will be maintained to identify any further beneficial training.	2025-26 through to 2026-27.
Workforce planning and professional development		

Review the results of the audit team self assessment against the audit skills matrix and My Year Ahead Development Plan, and identify areas for common learning and development. Include these in the Audit Service Training Plan.	The audit skills matrices, Year Ahead Development Plans (YADP) and mid year reviews were reviewed when completed and the results were fed into the training and development plan for 2025-26. The YADP reviews for 2025-26 will be analysed and any additional training identified will be factored into the plan.	31 December 2025
Ensure that we have up to date awareness of current training available for auditors on topical subject areas through auditor sub group attendance and active scanning of relevant websites. Identify and provide opportunities for specialist training/knowledge for staff to minimise gaps, for example anti fraud/investigations, data analysis and AI.	Training in key areas for auditors is reviewed on an ongoing basis. Participation in local audit groups helps to identify any training undertaken by other audit services which would be of value. This is an area of constant development and will be kept under continual review to ensure we remain up to date with the latest audit developments.	2025-26 through to 2026-27.
Review staff development plans and provide opportunities for staff seeking progression to learn from others in the team (eg peer reviews, investigations).	This is undertaken formally following the Year Ahead Development Plan process and mid year reviews. This is also discussed during weekly 1:1's and ongoing development of the team is kept under review when allocating audits during the year.	2025-26 through to 2026-27.
Review the current career pathways for staff within the service and the potential for apprenticeships/qualification routes.	The development of a trainee auditor post is currently being considered through the relevant HR processes.	30 March 2026.