Meeting of:	**Governance and Audit Committee**
Date of Meeting:	**Monday, 24 March 2025**
Relevant Scrutiny Committee:	Corporate Performance and Resources
Report Title:	Progress Against the Internal Audit Risk Based Plan
Purpose of Report:	To provide members of the Committee with a position statement on progress made against the audit work included and approved within the Internal Audit Risk Based Plan
Report Owner:	Head of the Regional Internal Audit Service
Responsible Officer:	Head of Finance & Section 151 Officer
Elected Member and Officer Consultation:	No Elected Members have been consulted. Legal Services and Head of Finance.
Policy Framework:	The proposals in this report are in accordance with the policy framework and budget.

Executive Summary:

- The progress made against the internal audit plan as of 28th February 2025 is detailed in **Appendix A** and summarised in **Appendix B**. It shows that 40 planned audit reviews have been completed which equates to a completion rate of 61%.

- There are 19 audits in progress, and it is anticipated that the majority of these will be completed to at least draft stage by the year end. Therefore there will be sufficient coverage to provide an overall audit opinion

- Audit opinions, based on the assessment of the strengths and weaknesses of the areas examined through testing of the effectiveness of the internal control environment, have been given to 39 of the 40 completed audits. 36 audits (92%) have been given *Substantial* or *Reasonable Assurance*, and 3 audits have been given *Limited Assurance*.

- The ICT Business Continuity Follow Up audit has received 2 consecutive *Limited Assurance* audit opinions.

- Included within the 2024/25 plan are 14 audits that were not undertaken or completed in 2023/24. **Appendix C** shows the status of these audits with 13 having been completed.

- A total of 146 recommendations have been made to date to improve the control environment. The progress being made in implementing the high (6%) and medium (43%) priority recommendations is regularly monitored by the Audit team and reported to this Committee.

Recommendation

1. That Members of the Committee note the content of the report and the progress made against the Internal Audit Risk Based Plan 2024/25.

2. That Members consider inviting the Head of Digital into the next committee meeting to provide assurances around the consecutive *Limited Assurance* audit opinion.

Reasons for Recommendation

1. To keep Governance and Audit Committee informed.

2. To ensure a consistent approach for consecutive *Limited Assurance* audit opinions.

1. Background

1.1 In accordance with the Public Sector Internal Audit Standards, the Head of Audit is responsible for developing a risk-based annual audit plan which considers the Council's risk management framework. Within the Standards there is also a requirement for the Head of Audit to review and adjust the plan, as necessary, in response to changes in the Council's business, risks, operations, programmes, systems, controls and resources. The Head of Audit must also ensure that Internal Audit resources are appropriate, sufficient and effectively deployed to achieve the approved plan.

1.2 The Internal Audit Plan for 2024/25 was submitted to the Governance and Audit Committee for consideration and approval on 17th June 2024. The Plan outlined the assignments to be carried out which will provide sufficient coverage to provide an overall opinion at the end of 2024/25.

1.3 The plan is also flexible to allow for changing circumstances and events that may occur, such as requests to respond to new issues that may emerge.

2. Key Issues for Consideration

2.1 Progress made against the approved plan for the period 1st April 2024 to 28th February 2025 is attached at **Appendix A**. This details the status of each planned review, the audit opinion and the number of any high, medium, or low priority recommendations made to improve the control environment. It should be noted that some reviews listed have no audit opinion, for example advice and guidance and Governance and Audit Committee / Strategic Leadership Team reporting, Fraud, Error or Irregularity. This is because the audit work carried out in respect of these items is planned but the nature of the work does not lead to testing and the formation of an audit opinion, although in some instances recommendations are made.

2.2 The Regional Internal Audit Service (RIAS) has set quarterly targets to monitor the delivery of the approved audit plan. This will assist in ensuring sufficient audit coverage has been given to the Council to provide an overall opinion at the end of

2024/25. The targets that the RIAS are working towards at the end of each quarter are as follows:

- Qtr 1 = 10%
- Qtr 2 = 30%
- Qtr 3 = 50%
- Qtr 4 = 80%

2.3 As of 28th February 2025, the level of coverage was 61%. A summary of the progress made to date is shown in Table 1 below. There are currently 19 audits in progress, and it is anticipated that the majority of these will be completed to at least draft stage by the year end. Therefore there will be sufficient coverage to provide an overall audit opinion, and it is estimated that the target of 80% will be achieved by year end. Details of individual audit assignments are shown in **Appendix A** and the summary of the progress made is in **Appendix B**.

Table 1 – Summary of the Progress Against the Audit Plan 2024/25

Status of Audits Assignments	Number	% of plan completed
Final report issued	34	52%
Draft report issued	6	9%
Audits in progress	19	
Planned Audits deferred and considered 25/26	6	
Audit Removed	1	
Total	**66**	**61%**

2.4 Table 1 states that 6 planned audits will not be started during 2024/25, and these will be considered when compiling the 2025/26 plan. There are differing reasons why these have not been undertaken during this financial year including requests from the service area, staff capacity and additional non-opinion audit work. These audits are:

- Local Authority Trading Company
- Financial Management Code
- Oracle Fusion
- Hybrid Council Meetings
- Safer Recruitment
- Foster Carer Payments

However, although Oracle Fusion audit has not been undertaken, parts of the system have been reviewed in audits such as Creditors and Attendance and Sickness Monitoring.

2.5 One audit, Additional Learning Needs (ALN) was covered during the year by an Estyn inspection and was removed but will be considered in future audit planning.

2.6 An audit opinion is applied to an audit based on the assessment of the strengths and weaknesses of the areas examined during the audit through testing of the effectiveness of the internal control environment.

2.7 An audit opinion is applied to an audit based on the assessment of the strengths and weaknesses of the areas examined during the audit through testing of the effectiveness of the internal control environment.

2.8 Table 2 shows the audit opinions given to 39 completed audits as of 28th February 2025; it should be noted that the Annual Governance Statement was not an opinion related audit. A *Reasonable Assurance* opinion was provided by Cardiff Council Internal Audit Team for the Emergency Duty Team within Social Services; this is a joint service provision which was audited by Cardiff. Table 2 illustrates that 92% of completed audits have been given a *Reasonable* or *Substantial Assurance* opinion.

Table 2 – Audit Opinions Applied to Audits as of 28th February 2025

Audit Opinion	Number	%
Substantial Assurance	12	31%
Reasonable Assurance	24	61%
Limited Assurance	3	8%
No Assurance	0	0
Total	**39**	**100%**

2.9 For reference, the audit assurance/opinion categories are:

AUDIT ASSURANCE CATEGORY CODE	
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

2.10 **Table 2** identifies that there have been 3 *Limited Assurance* opinions issued. The weaknesses found in the Tender Evaluation & Award Follow Up - Building Services (Project & Planned Team Services) audit was presented to this Committee in the September meeting. The key weaknesses found in the other 2 are outlined below:

ICT Business Continuity Follow Up

This was a follow up of a previous Limited Assurance audit. Whilst some improvements had been made there were still areas of improvement identified. Details of these are exempt under paragraph 14 of Schedule 12A of the Local Government Act 1972 and therefore is included under a part 2 report. All recommendations have been accepted, and discussions are ongoing with Senior Management to ensure that the 5 recommendations are implemented as soon as is possible. Further and more detailed information on this is contained under a Part II report later on in the meeting agenda.

Office Equipment Inventory

The following key issues identified during the audit were that mandatory guidance documents are outdated and there is a lack of easily identifiable information and prompts regarding officers' responsibilities. There is a significant lack of awareness and adherence to the Council's Financial Procedural Rules regarding inventory maintenance. Centrally held records of ICT equipment have limited management oversight, stock verification checks are inconsistent, no details of checks are being recorded and surplus equipment is not securely stored.

2.11 Generally, when a *Limited Assurance* opinion is issued, management need time to implement the agreed recommendations to make the necessary improvements to the control environment. In these circumstances, the Audit Team would undertake a follow up audit, usually within six to twelve months of the final report being issued to verify that appropriate controls were subsequently in place. If improvements have not been made and the recommendations have not been implemented this would result in a second *Limited Assurance* opinion. At this stage the Head of RIAS would recommend to members that they invite in the relevant Director / Head of Service to provide the necessary assurances that action would be taken to address the issues identified within the audit report. This is the case for the ICT Business Continuity Follow Up audit.

2.12 The audit plan 2024/25 at Appendix A also includes audits that were not started during 2023/24 or were incomplete at year end. There are 14 of these which are listed at **Appendix C**.

2.13 **Table 3** below provides a summary of the status of these audits as of 28th February 2025; 13 of the 14 audits have been completed to at least draft report stage. In respect of the Local Authority Trading Company audit it will be considered in the 2025/26 plan due to the position of previous recommendations and the consideration of appropriate structures within the model.

Table 3 – Status of Audits Brought Forward into the Audit Plan 2024/25

Status of Audits Assignments	Number	% Complete
Final report issued	12	86%
Draft report issued	1	7%
Planned Audits deferred and considered 25/26	1	
Audit Removed	0	
Total	**14**	**93%**

2.14 **Appendix A** shows a total of 146 recommendations have been made to date to improve the control environment: these are 9 high priority (6%), 63 medium priority (43%) and 74 low priority (51%). The implementation of the high and medium priority recommendations is regularly monitored by the Audit team to ensure that the identified and agreed improvements are being made. More detailed information is included in a separate report to this Committee.

3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?

The well-being goals identified in the Wellbeing and Future Generations Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

4. Climate Change and Nature Implications

4.1 None as a consequence of this report

5. Resources and Legal Considerations

Financial

5.1 There are no resource implications as a direct consequence of this report, but effective audit planning and monitoring are key contributors in ensuring that the Council's assets and interests are properly accounted for and safeguarded and that there is sound financial management across all services.

Employment

5.2 None as a direct consequence of this report.

<u>Legal (Including Equalities)</u>

5.3 The provision of an adequate and effective Internal Audit function is a legal requirement under the Accounts and Audit (Wales) Regulations 2014 as amended from time to time. There are no equalities implications as a direct consequence of this report.

6. Background Papers

None

INTERNAL AUDIT PLAN - 2024/25

Ref	Directorate	Area	Audit Objective	Status	Opinion			Recommendations		
					Substantial	Reasonable	Limited	High	Medium	Low
	Cross Cutting	Follow up Limited Assurance Reports	To provide assurance that service areas where limited assurance opinions were provided are followed up in a timely manner							
1			Tender Evaluation & Award Follow Up - Building Services (Development & Investment Team)	final issued		√		1	2	
2			Tender Evaluation & Award Follow Up - Building Services (Project & Planned Team Services)	final issued			√	2	4	1
3			Insurance Follow Up	final issued		√		1	1	1
4			ICT Business Continuity Follow Up	final issued			√	3	2	0
5			Adult Placements (Shared Lives) Follow Up	final issued		√		0	3	3
6			Appointeeship & Deputysip Follow Up	in progress						
7			Car Park Income follow Up	in progress						
8			Civil Enforcement Follow Up	in progress						
9			Libraries & Digital Equipment Follow Up	in progress						
10			Residential Homes - Food Stock Control Follow Up	in progress						
11			Leisure Centres Contract & Perfromance Follow Up	in progress						
12			Attendance & Sickness Recording Follow Up	in progress						
13	Cross Cutting	Annual Governance Statement	The completion of the Council's Annual Governance Statement, submission to Governance and Audit Committee and included with the Draft Statement of Accounts 2023/24 (including the Governance Assurance Statements from Corporate Officers and Senior Management).	final issued						
14	Cross Cutting	Safeguarding	This review will follow up ithe previous safeguarding audit in respect of governance and training	in progress						
15	Cross Cutting	Corporate Risk Management	A review of a sample of corporate risks to identify if they are being appropriately managed and progress is being reported accurately.	in progress						
	Cross Cutting	Grant Certification Work	Under the conditions of the specific grant determination, the Head of Audit must certify that the conditions of the grant have been complied with.							
16			Bus Services Support Grant 2023-24	final issued		√		1	0	1
17			Regional Consortia School Improvement Grant 2023-24	final issued	√			0	0	0
18			Illegal Money Lending Grant 2023-24	final issued	√			0	0	0
19			Enable Grant 2023-24	final issued	√			0	0	0
20			Housing Support Grant 2023-24	final issued	√			0	0	2
21	Cross Cutting	Governance of Officer-led Strategic Boards	To review the structure and governance arrangements of the various Officer led Boards operating within the Council	final issued		√		0	2	3
22	Cross Cutting	Information Governance	The purpose of the audit is to provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Information Governance - ADM, Profiling & AI.	draft issued		√				
23	Cross Cutting	Reshaping	To provide assurance that arrangements being put in place will deliver what is required in terms of savings and development of the organisation	in progress						
24	Cross Cutting	Office Equipment Inventory	To provide assurance that desirable Council assets are recorded and that a clear audit trail exits for any movement eg) working from home, office moves, leavers ETC.	final issued			√	1	4	2
25	Cross Cutting	Contract Management	To provide assurance that sufficient processes are in place to effectively monitor contracts throughout their life	final issued		√		0	3	1
26	Cross Cutting	Fees & Charges	To review the process Council wide to include bookings, payments in advance, use of online payment facilities and the ability to take payments electronically whether online or in person.	final issued		√		0	2	0
27	Corporate Resources	Local Authority Trading Company	To provide assurances on the governance and operation of the Catering Company.							
		Key Financial Systems	A rolling programme of audits is adopted for material systems whereby the work programme for each year will differ.							
28			Revenues	draft issued		√				
29			Business Rates	draft issued		√				
30			Capital Expenditure - NEC system	in progress						
31			Creditors	in progress						
32	Corporate Resources	Financial Management Code	To provide assurance that the information presented is accurate							

Ref	Directorate	Area	Audit Objective	Status	Opinion			Recommendations		
					Substantial	Reasonable	Limited	High	Medium	Low
33	Corporate Resources	Capital Accounting & Asset Register	To undertake a review of the Capital Accounting & Asset Register and provide assurance to Management of the controls in place	final issued	√			0	0	3
34	Corporate Resources	Budget Savings	To identify and review the systems in place to monitor the high level of savings identified and to record any emerging pressures	final issued	√			0	0	2
35	Corporate Resources	Value Added Tax (VAT)	To provide assurance that VAT processes and procedures are in place to ensure that is correctly accounted for as per legislative requirements	draft issued		√				
	Corporate Resources	ICT Audits	ICT systems reviews will be undertaken across Directorates ICT systems to ensure robust controls are evident and operating effectively.							
36			Tascomi System	draft issued	√					
37			Identity and Access Corporate Network	in progress						
38			Logging & Monitoring	in progress						
39	Corporate Resources	Oracle Fusion	To provide assurance that the new processes are secure, effective and efficient							
40	Corporate Resources	Corporate Procurement	Review current documentation and guidance to provide assurance ensure that they are up-to-date, well aligned to the Council's Contract Procedure Rules and provides suitable direction to officers of the Council.	final issued		√		0	1	2
41	Corporate Resources	Corporate Contracts	To undertake a review of the corporate contracts in place across the Council including the central recording and monitoring processes. This review will also aim to identify how awareness of corporate contracts is promoted, identify the number of non corprate contracts in place and establish whether these are appropriate (based on a selected sample)	in progress						
42	Corporate Resources	Community Asset transfers	To provide assurance that controls in place in respect of the governance, risk and financial management of these transfers are effective	final issued	√			0	1	1
43	Corporate Resources	Communications & Social Networking	To review Council social media accounts to ensure compliance with any relevant legislation and internal policies	in progress						
44	Corporate Resources	Hybrid Council Meetings	To provide assurance that hybrid Council meetings are compliant, effective and efficient including stability of the solution							
45	Corporate Resources	Safer Recruitment	To provide assurances that safer recruitment is operating effectively across the council by ensuring that policies and procedures are in place and that, DBS, reference checks or risk assessments are in place prior to employment commencement.							
46	Corporate Resources	Health & Safety Arrangements	To review the arrangements in place (corporate and schools) for undertaking health and safety visits and provide assurance that visits are undertaken on a timely basis, a central record is maintained and key risks are identified / information appropriately communicated	final issued	√			0	0	1
47	Environment & Housing	SRS Joint Service - Governance & Financial Controls	To provide assurance to the Shared Regulatory Service Board on the systems and processes in place in respect of the overall control environment including governance, risk management and internal control for the 2023-24 Financial Year.	final issued		√		0	2	6
48	Environment & Housing	SRS Joint Service - Income	To provide assurance that the processes in place to collect income within the SRS service are effective and efficient	draft issued		√				
49	Environment & Housing	NEC System	To o provide assurance on governance and decision making around the current status of the NEC System project, with particular consideration to be made to lessons learnt from Phase 1 and the arrangements put in place going forward	in progress						
50	Environment & Housing	Garage Services	To review the current systems in place and verify the control environment in regards MOT's including Council vehicles, taxis and public MOT's.	final issued		√		0	4	3
51	Environment & Housing	Housing Tenancy Verification	To evaluate the systems and processes in place to ensure that the Council housing stock is being used effectively and that properties are not being occupied by those who do not have a right to do so	final issued		√		0	1	4
52	Environment & Housing	Hoarding, Skips & Scaffolding	To provide assurance that effective controls are in place in respect of the issuing of permits and the collection of income	final issued		√		0	3	1
	Learning & Skills	Schools	To undertake a number of school based reviews as well as cross cutting thematic reviews in accordance with the Internal Audit risk based assessment.							
53			St David's Primary School	final issued		√		0	7	7
54			Gladstone Primary School	final issued		√		0	3	8
55			Rhws Primary School	final issued		√		0	7	7
56	Learning & Skills	School CRSA	To undertake the annual controlled risk self – assessment for schools. The aim of the process is to enable Head Teachers and Chair of Governors to review their internal controls and to ensure that they undertake and comply	in progress						
57	Learning & Skills	Additional Learning Needs (ALN)	To provide assurance that robust arrangements are in place to monitor and evaluate additional learning needs services, with specific reference to the implementation of the reduced timetable policy	remove						

Ref	Directorate	Area	Audit Objective	Status	Opinion			Recommendations		
					Substantial	Reasonable	Limited	High	Medium	Low
58	Learning & Skills	Cyber Security - Schools	Undertake testing to ensure that school staff are aware or requirements to protect devices, services and networks and the information on them	final issued		√		0	3	0
59	Place	Filming Income	To provide assurance that there is a standard approach across the Council in respect of fees charged, waivers of fees being granted where beneficial and appropriate, and staff time is charged correctly.	final issued		√		0	4	4
60	Place	Independent Living Adaptation Grants (inc DFG follow Up)	To review the processes in place in respect of Disabled Facilities Grants (DFG) & Discretional Adaptation Grants (DAG) applications and payments, having regard to the means testing process	final issued	√			0	1	3
61	Social Services	Regional Adoption Service	A compliance review to complete the Annual Accounting Statement	final issued	√			0	0	4
62	Social Services	Foster Carer Payments	To provide assurance that payments are accurate, supported by adequate assessments, authorised appropriately, and comply with formal agreements and these are are subject to regular review and re-assessment.							
63	Social Services	Flying Start	To provide assurance that the financial systems and controls are effective, efficient and comply to the Council's policies and procedures	final issued	√			0	1	2
64	Social Services	Section 117	To seek assurance that processes are adhered to and people are supported with after care following Mental health involvement.	final issued		√		1	2	2
65	Social Services	Emergency Duty Team	To review the governance arrangements in place to ensure the Council is correctly represented in regard to the Regional Emergency Duty Team	final issued		√				
66	Internal Audit	Compliance with PSIAS - Self Assessment	Review compliance with the Public Sector Internal Audit Standards.	in progress						
67	Internal Audit	Governance & Audit Committee / Member and SLT Reporting	This allocation covers Member reporting procedures, mainly to the Governance & Audit Committee, plan formulation and monitoring, and regular reporting to, and meeting with, the Section 151 Officer, SLT and the RIAS Board.							
68	Internal Audit	Compliance – expenses / mileage claims	Review of expenses / mileage claims submitted which are over three months old. Ongoing throughout the year.							
69	Internal Audit	Waiver Requests	To challenge the use of exemptions to both Contract and Finance Procedure Rules via the waiver procedure. Challenge provided throughout the year.							
70	Internal Audit	Meetings, Advice & Guidance	To allow auditors to facilitate the provision of risk and control advice which is regularly requested by officers within the authority.							
71	Internal Audit	Data Analytics	Data Analytics is proving to be a useful internal audit tool as councils become more reliant on electronic data, as data analytics enables a vast amount of data to be analysed when selecting testing samples							
72	Internal Audit	Audit Wales Liaison	To maintain professional relationship in line with good practice and the PSIAS							
73	Internal Audit	Recommendation Monitoring	Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations.							
74	Internal Audit	Annual Opinion Report	To prepare and issue the Head of Audit's Annual Opinion Report 2023/24 and start preparation for 2024/25 report.							
75	Internal Audit	Audit Planning	To prepare and monitor the annual risk based audit plan for 2024/25 and commence preparation for 2025/26 plan							
76	Internal Audit	Audit Charter / Manual	To review and update the documents as required							
77	Internal Audit	Closure of reports - 2023/24	To finalise all draft reports outstanding at the end of 2023-24.							
78	Internal Audit	Emerging Risks / unplanned	To enable Audit Services to flexibly respond to provide assurance activity as required.							
79	Cross Cutting	Fraud / Error / Irregularity	National Fraud Initiative - Collection of data and analysis of matches for the NFI exercise, acting as first point of contact and providing advice and guidance to key contact officers.							
80	Cross Cutting	Fraud / Error / Irregularity	Irregularity Investigations - Reactive work where suspected irregularity has been detected.							
81	Cross Cutting	Fraud / Error / Irregularity	Anti-Fraud & Corruption – Proactive - Proactive counter-fraud work that includes targeted testing of processes with inherent risk of fraud.							
		OVERALL TOTALS			12	24	3	9	63	74

Summary of the Progress Made Against the Plan

VOG Summary as at 28/2/25		% Completed
final issued	34	52%
draft issued	6	9%
in progress	19	
planned	6	
removed	1	
Total Planned Audits Started	**66**	**61%**
no opinion	15	
Total Audits on Plan	**81**	

OPINIONS		
Substantial	12	30.8%
Reasonable	24	61.5%
Limited	3	7.7%
No Assurance	0	0.0%
	39	**100%**

RECOMMENDATIONS		
High	9	6%
Medium	63	43%
Low	74	51%
	146	**100%**

Audits Brought Forward Into 2024/25 Plan

Directorate	Area	Audit Objective	Status	Opinion			Recommendations		
				Substantial	Reasonable	Limited	High	Medium	Low
AUDITS ONGOING AND CONTINUED INTO 2024/25									
Cross Cutting	Follow up Limited Assurance Reports	To provide assurance that service areas where limited assurance opinions were provided are followed up in a timely manner							
		Tender Evaluation & Award Follow Up - Building Services (Development & Investment Team)	final issued		√			2	
		Tender Evaluation & Award Follow Up - Building Services (Project & Planned Team Services)	final issued			√	2	4	1
Corporate Resources	Corporate Procurement	Review current documentation and guidance to provide assurance ensure that they are up-to-date, well aligned to the Council's Contract Procedure Rules and provides suitable direction to officers of the Council.	final issued		√		0	1	2
Cross Cutting	Fees & Charges	To review the process Council wide to include bookings, payments in advance, use of online payment facilities and the ability to take payments electronically whether online or in person.	final issued		√		0	2	0
Learning & Skills	Cyber Security - Schools	Undertake testing to ensure that school staff are aware or requirements to protect devices, services and networks and the information on them	final issued		√		0	3	0
Social Services	Section 117	To seek assurance that processes are adhered to and people are supported with after care following Mental health involvement.	final issued		√		1	2	2
Social Services	Regional Emergency Duty Team	To review the governance arrangements in place to ensure the Council is correctly represented in regard to the Regional Emergency Duty Team	final issued		√				
AUDITS NOT STARTED AND INCLUDED ON 2024/25 PLAN									
Cross Cutting	Governance of Officer-led Strategic Boards	To review the structure and governance arrangements of the various Officer led Boards operating within the Council	final issued		√		0	2	3
Corporate Resources	Local Authority Trading Company	To provide assurances on the governance and operation of the Catering Company.	deferred						
Corporate Resources	Capital Accounting & Asset Register	To undertake a review of the Capital Accounting & Asset Register and provide assurance to Management of the controls in place	final issued	√			0	0	3
Corporate Resources	Budget Savings	To identify and review the systems in place to monitor the high level of savings identified and to record any emerging pressures	final issued	√			0	0	2
Environment & Housing	SRS Joint Service - Income	To provide assurance that the processes in place to collect income within the SRS service are effective and efficient	draft issued		√				
Place	Filming Income	To provide assurance that there is a standard approach across the Council in respect of fees charged, waivers of fees being granted where beneficial and appropriate, and staff time is charged correctly.	final issued		√		0	4	4
Place	Independent Living Adaptation Grants (inc DFG follow Up)	To review the processes in place in respect of Disabled Facilities Grants (DFG) & Discretional Adaptation Grants (DAG) applications and payments, having regard to the means testing process	final issued	√			0	1	3
	OVERALL TOTALS			**3**	**9**	**1**	**3**	**21**	**20**