

APPENDIX 1 - 2024/25 INTERNAL AUDIT PLAN - PROGRESS REPORT

Directorate / Service Area	Audit	Planned Qtr Start	Status as at 19/12/24	Conclusion
Cross Cutting	Transformation - Programmes & Major Projects.	3 / 4	Fieldwork	
Cross Cutting / Resources – Finance & Procurement	Strategic Contract Management	1 / 2	Final Report	Amber
Cross Cutting / Resources – Finance & Procurement	Social Value Policy	1	Final Report	Amber
Cross cutting / Law & Governance	Conflicts of Interest & Gifts and Hospitality	2	Fieldwork	
Cross Cutting	Joint Internal Audit & Counter Fraud proactive review – Travel Expenses	1 / 2	Exit Meeting	
Cross Cutting / Resources – Finance & Procurement	Delivery of Savings & Investments	2	Fieldwork	
Cross Cutting	Follow Up – 2023/24 audits (Addition to plan)	3 / 4	Fieldwork	
Childrens	Independent Reviewing Officer	1 / 2	Exit Meeting	
Childrens	Transformation Programme – including Financial Management	Deferred until 25/26 plan	n/a	n/a
Childrens	Direct Payments	1 / 2	Final Report	Amber
Childrens	Supported Families	Ongoing	Ongoing	n/a
Childrens & Resources – IT	EYES & LIFT - IT Application Review	2	Final Report	Amber
Childrens	Primary School 1	1	Final Report	Amber
Childrens	Multiply Grant (Addition to plan)	1	Final Report	n/a

Childrens	Education Health Care Plan Top ups (Addition to plan)	3	Fieldwork	
Adults	Client Charging	3 / 4	Fieldwork	
Adults	Void Management	3	Fieldwork	
Adults	Discharge to Assess	4	Scoping	
Resources – Property, Investment & Facilities Management	Property Strategy Implementation	1	Final Report	Green
Resources – Property, Investment & Facilities Management / Cross Cutting	Utilities Management	3 / 4	Fieldwork	
Resources – Workforce & OD	Recruitment – Applicant Tracking System	Deferred until 25/26 plan	n/a	n/a
Resources – Workforce & OD	Mandatory Training	2	Fieldwork	
Resources – Workforce & OD	Retention – Employee Feedback	3 / 4	Scoping	
Resources – Finance & Procurement	Pensions Administration	4	Scoping	
Resources – Finance & Procurement / Childrens – Education	Schools S151 Assurance	3	Fieldwork	
Resources - IT	Identity and Access Management	3	Final Report	Amber
Resources – IT / Cross Cutting	Artificial Intelligence	4	Fieldwork	
Resources – IT	Cyber Security	3	Final Report	Green

Resources – IT / Cross Cutting	Data Management and Utilisation	4	Fieldwork	
Resources – IT	Corporate Website	2	Final Report	Amber
Customers & Cultural Services	Library System – IT Application review	1	Final Report	Amber
Environment & Highways	Highways (new contract mobilisation)	3	Final Report	Green
Environment & Highways	Income Collection & Parking Account	1 / 2	Final Report	Amber
Economy & Place	S106 – New IT System	Deferred until 25/26 plan	n/a	n/a
Environment & Highways	HIF1 (Didcot Garden Town Housing Infrastructure Fund)	Deferred until 25/26 plan	n/a	n/a
Environment & Highways / Economy and Place	Planning Application Appeals (Addition to plan)	4	Scoping	n/a
Grant Certification				
Local Authority Delivery Grant, Phase 3 (LAD3),				
Local Transport Capital Block Funding grant for 2023/24, no 31/6680 and 31/6681				
Local Authority Bus Subsidy (Revenue) Grant, 2023/24, 31/6909				
Disabled Facilities Grant 2023/24, initial grant allocation (grant determination reference 31/6672) and additional allocation (grant determination 31/6833).				

Amendments to Internal Audit Plan:

<p>Childrens - Multiply Audit</p>	<p>Addition to plan. The Multiply Grant is DfE funding received in relation to adult learning provision to improve adult numeracy. Guidance issued by the DfE in relation to this grant has required independent assurance regarding the controls in place. The audit will review controls and compliance with the grant conditions.</p>
<p>Childrens – EHCP Top-ups</p>	<p>Addition to plan. Top-ups to an Education, Health and Care Plan (EHCP) refers to additional funding provided by local authorities to schools to provide SEND support to individual students with an EHCP. The audit will provide assurance over the application for funding, the accuracy and timeliness of top-up payments and the processes for tracking how top-up funding is used, that intended support is provided for the individual student and that outcomes/improvements are delivered.</p>
<p>Follow Up – 2023/24 Audits</p>	<p>Addition to plan. A follow up audit has been added to the 2024/25 internal plan, which has selected five audits completed during 2023/24 and for each audit undertaken follow up testing on a sample of implemented management actions. This is to form an opinion on the effectiveness of the implementation of the agreed actions.</p>
<p>Environment & Place – S106 (new IT system)</p>	<p>Deferred to 2025/26 plan. A new IT system has been implemented which records secured, held and allocated S106 contributions. The audit planned to follow on from the audit completed in 2023/24, reviewing the effectiveness of the system in the management, oversight and reporting of contributions. However there is now a significant piece of work being completed as part of the transformation programme to review the S106 end-to-end processes. Some of the outstanding actions from previous internal audit activity will be covered as part of the process review work. It has been agreed with the Executive Director of Resources that the audit will be deferred until the 2025/26 internal audit plan to provide assurance on the effectiveness of the new processes once implemented.</p>
<p>Resources – Workforce & OD – Recruitment Applicant Tracking System</p>	<p>Deferred to 2025/26 plan. Recruitment activity is moving away from being delivered by the (IBC) Integrated Business Centre and an in-house resourcing team is being created. A new applicant tracking system is being implemented. The audit planned to review the processes in place / operation of the system to ensure effective management of applications. The system will not be fully live until January 2025, so it has been agreed with the Executive Director of Resources that the audit will be deferred for 3 months to</p>

	quarter 1 of the 2025/26 internal audit plan, to allow time for the system to become fully operational and embedded.
Environment & Highways - HIF1 (Didcot Garden Town Housing Infrastructure Fund)	Deferred to 2025/26 plan. HIF 1 is a major infrastructure programme, which is part funded from the Homes England's Housing Infrastructure Fund. The audit planned to review the programme delivery assurance and governance arrangements; however the application was called in by the Secretary of State and a public enquiry into the scheme was held in May 2024. The decision regarding the planning application has recently been received back from the Planning Inspectorate (December 2024). The application has been approved and the project is able to proceed. It has been agreed with the Executive Director of Resources that the audit will be deferred until the 2025/26 internal audit plan.
Environment & Highways / Economy and Place – Planning Application Appeals	Addition to plan. An audit of the planning application appeals process has been included for quarter 4 of the 2024/25 internal audit plan, at the request of the Chief Executive and the Executive Director of Resources.
Childrens – Transformation Programme – including financial management.	Deferred to 2025/26 plan. It has been agreed with the Executive Director of Resources that this audit will be deferred, for 3 months, until quarter 1 of the 2025/26 internal audit plan to provide capacity to undertake the audit of the planning application appeals process.