

Audit/Status	Not Started	Planning	Fieldwork	Fieldwork Complete	Draft Report	Final Report	Date Reported to Audit Committee
<b>Risk-Based Reviews</b>							
Corporate Complaints		✓	✓	✓	✓	✓	February 2024
Participatory Budgeting	Deferred to 2024/25 Audit Plan						
Supporting Employee Attendance		✓	✓	✓	✓	✓	June 2024
Commercial Waste Income		✓	✓	✓	✓	✓	December 2024
FM Cleaning – Stock Control		✓	✓	✓	✓	✓	June 2024
FM Catering – Stock Control		✓	✓	✓	✓	✓	February 2024
Corporate Procurement		✓	✓	✓	✓	✓	September 2024
<b>Value for Money Reviews</b>							
Void Management	Carried forward to 2024/25 Audit Plan						
Property Repairs and Maintenance	Carried forward to 2024/25 Audit Plan						
<b>Limited Scope Financial System Reviews</b>							
Debt Recovery		✓	✓	✓	✓	✓	September 2024
<b>Project Assurance Review</b>							
Learning Disability Service – Service Redesign	Deferred to future audit plan as project not yet started.						
<b>Regularity Audits</b>							
Education CSA		✓	✓	✓	✓	✓	September 2024
Payroll High Earners – Quarterly Review	Ongoing exercise in 2024/25						
HSCP - Imprest Accounts		✓	✓	✓	✓	✓	December 2023
<b>Advisory Reviews</b>							
UK Shared Prosperity Fund	Final Report issued to management.						
Roads – Route Optimisation	No audit input required to date.						
Finance/HR Establishment Controls	Audit advice and support provided to working group.						
<b>Other Work</b>							
Integration Joint Board – Internal Audit Service	The internal audit annual plan for 2023/24 audit plan is almost complete with one review finalised and the other review at fieldwork stage. This audit has been carried forward to the 2024/25 audit plan.						
Valuation Joint Board – Internal Audit Service	Audit Follow Up completed.						
Leisure Trust – Internal Audit Service	Audit work complete and final report issued.						
National Fraud Initiative 2022/2023 Audit Plan C/f	The 2022 Exercise is now complete. Data submissions are underway for the 2024 Exercise. Complete.						

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<b>Risk-Based Reviews</b>							
<i>2023/24 Brought Forward Reviews</i>							
Participatory Budgeting		✓					February 2025
Void Management		✓	✓				February 2025
Property Repairs and Maintenance		✓	✓				February 2025
<i>2024/25 Reviews</i>							
Budgetary Control	✓						May 2025
Corporate Procurement	✓						May 2025
<b>Regularity Audits</b>							
Payroll High Earners – Quarterly Checks		✓	✓				February 2025
HSCP Residential Care – Overtime Claims	✓						
<b>Other Work</b>							
Integration Joint Board – Internal Audit Service	The internal audit annual plan for 2024/25 audit plan comprises 2 audit reviews. Planning for one audit is underway and the fieldwork is ongoing for the second review.						
Valuation Joint Board – Internal Audit Service	Audit planning is underway and the audit review will be carried out in Q1 2025.						
Leisure Trust – Internal Audit Service	Audit planning has not yet started.						
National Fraud Initiative	The 2024 Exercise is underway. Data has been submitted in accordance with required timescales.						
2023/24 Audit Plan c/f	Final reports issued for FM Cleaning – Stock Control, Supporting Employee Attendance, CSA Education, Corporate Procurement Under £10k, Debt Recovery, UK Shared Prosperity Fund and Commercial Waste Income.						