



Internal Audit Annual Opinion Report 2023/2024

1. Summary - Head of Audit and Risk Management Opinion 2023/24

- 1.1. Throughout 2023/24, the level of available resource within the Internal Audit team, and the application of that resource has been carefully monitored to ensure that sufficient assurance work could be undertaken to enable an annual opinion to be formed.
- 1.2. Sufficient work has been undertaken, but in the context of a significantly challenging environment for the organisation, which has presented in number of clear changes from previous years, the Council's framework of risk management, governance, and internal control is assessed as "Limited" for 2023/24. This change of assessment will be referenced in the Council's draft Annual Governance Statement for 2023/24.
- 1.3. The Council is engaged on a significant journey of transformation and change to ensure that Council services are delivered on a sustainable basis, and the overall financial position, including the four-year funding gap is addressed.
- 1.4. The Internal Audit team will engage with the transformation programme and individual projects to ensure that the impact of proposals for change do not undermine the overall control environment to undesirable and unsafe levels. This will require, like other parts of the organisation, a review of the skills and capacity required in the Internal Audit team.
- 1.5. Despite the wider challenges to the organisation, it is important to recognise that the positive and constructive engagement of the Audit and Governance Committee, our Corporate Leadership Team and Wider Leadership Community with Internal Audit. We are all grateful for this support to address the issues identified through our work, and the improvements this should deliver.

2. Introduction

- 2.1. Local Government Internal Audit sections must comply with the requirements of the Public Sector Internal Audit Standards (PSIAS) (2017) and the accompanying Local Government Application Note.
- 2.2. As set out in the PSIAS, the Council's Chief Audit Executive (the Council's Head of Audit and Risk Management) must provide an annual report to the Audit and Governance Committee - timed to support the Annual Governance Statement. This must include:
 - an annual Internal Audit opinion on the overall adequacy and effectiveness of the organisation's governance, risk, and control framework (i.e., the control environment)
 - a summary of the audit work from which the opinion is derived (including reliance placed on work by other assurance bodies), and
 - a statement on conformance with the PSIAS and the results of the Quality Assurance and Improvement Programme (QAIP).

- 2.3. It should also include:
- disclosure of any qualifications to that opinion, together with the reasons for the qualification
 - disclosure of any impairments ('in fact or appearance') or restriction in scope
 - a comparison of the work actually undertaken with the work that was planned and a summary of the performance of the Internal Audit function against its performance measures and target
 - any issues judged particularly relevant to the annual governance statement; and
 - progress against any improvement plans resulting from QAIP external assessment.
- 2.4. Internal Audit is required to form an annual opinion on the adequacy and effectiveness of the Council's internal control environment. This includes consideration of any significant risk or governance issues and control failures that have been identified.
- 2.5. In the context of the PSIAS, 'opinion' does not simply mean 'view', 'comment' or 'observation'. It means that Internal Audit has done sufficient, evidenced work to form a supportable conclusion about the activity that it has examined.
- 2.6. Assurances given by Internal Audit are never absolute. It is impossible to examine every activity and every transaction and, audit reviews are at a point in time. The most Internal Audit can provide is a reasonable assurance that there are no major weaknesses, or that the weaknesses identified have been highlighted, and improvement plans agreed with a timetable for implementation.
- 2.7. The 2023/24 opinion has been built around the following sources of assurance:
- 2.7.1. Internal Audit Assurance Reports completed in accordance with the risk-based audit plan. In 2023/24 we have increased both the number and coverage of assurance reports provided in comparison to the last few years. (See Table 1)

Table 1 - Internal Audit Assurance Reports by Year and Assurance Level

Assurance Level	2023/24	2022/23	2021/22
Good	4	5	2
Satisfactory	5	4	4
Limited	13	8	8
No Assurance	1	2	1
Total	23	19	15

- 2.7.2. Grant sign off. This includes undertaking testing of expenditure to provide the required assurances to the grant funding body on the

appropriate use of funds in line with the grant award criteria. In recognition of the amount of specific grant funding which has been made available to the Council during the recent years, the number of grants which have required sign off by the Head of Internal Audit or testing by the Internal Audit to support the sign off by the Chief Executive has continued to increase.

- 2.7.3. Advice, guidance, and consultancy work. In previous years this has formed a significant part of the opinion due to the support previously provided to services in designing systems and processes for the delivery of the Council's response to the Covid-19 pandemic. However, Internal Audit has continued to support various services in developing systems and procedures ensuring that appropriate and proportionate controls are included within the solution.
- 2.7.4. Governance arrangements. Ensuring that the organisation has effective and proportionate arrangements for decision making across the whole organisation. Internal Audit has been represented on various groups and boards tasked with ensuring that decisions are taken in accordance with the Constitution, are in the best interests of the Council and are appropriately evidenced.
- 2.7.5. Other sources of assurance such as external bodies and confidence in 'first and second lines of defence' arrangements.

3. Overall Head of Audit and Risk Management's Opinion for 2023/24

- 3.1. The purpose of the Head of Audit and Risk Management's Opinion is to contribute to the assurances available to 'those tasked with governance' particularly in respect of informing the Council's Annual Governance Statement (AGS).
- 3.2. In preparing the Opinion, it has been necessary to consider the following matters:
 - 3.2.1. The programme of Internal Audit reviews, including opinion-based work undertaken during the year which identified that of the 184 actions raised, 38% related to a failure to apply existing controls, with a further 13% identifying an absence of an expected or actual control. This demonstrates a concerning breakdown of the control environment in the areas subject to review.
 - 3.2.2. The "No Assurance" report issued following the review of Section 106 arrangements and the subsequent delays in implementing agreed actions within agreed timescales. This issue is also recognised in the Annual Governance Statement as part of the wider transformation of the Planning Service, and on the Council's Strategic Risk Register in terms of failing to deliver required transformation.
 - 3.2.3. The significant governance issues identified in the AGS, including the difficult financial position of the Council, governance of alternative

service delivery vehicles, wider issues within the Planning service, and continued vacancies and interim arrangements across the executive and wider leadership structure. Whilst plans are in place to address these issues, they nevertheless pose a significant challenge to the overall system of governance, risk and internal control.

- 3.2.4. The consistent reporting on the Council's Strategic Risk Register during 2023/24 to the Corporate Policy Committee, and to the Audit and Governance Committee, has highlighted a number of critically rated risks which have been present for considerable periods of time. This demonstrates the considerable resource which is required to stabilise risks that threaten the achievement of strategic objectives and the complexity and interdependencies of factors needed to manage and mitigate risks at this level.
 - 3.2.5. The Council's application to the Secretary of State for Levelling Up for Exceptional Financial Support for 2023/24 and 2024/25 to support reserve levels returning to approximately 5% of the net revenue budget. This process also includes an external assurance review that is currently being undertaken by CIPFA on behalf of MHCLG.
 - 3.2.6. The Council's external auditors, Mazars, presented their Audit Completion Report for 2022/23 to the March 2024 meeting of Audit and Governance Committee and stated that their work would be completed to allow publication of the final statement of accounts at the end of March/early April.
 - 3.2.7. The Committee delegated authority to the Section 151 Officer to sign off the statement of accounts upon conclusion of the audit and inform the Committee when they were published. However as at July 2024, Mazars work remains incomplete with officers continuing to provide responses to queries raised. As such, both the final statement of accounts, and the Value for Money Opinion for 2022/23 remain outstanding.
 - 3.2.8. The recent review of Children's Services by Ofsted which returned an Inadequate judgment.
 - 3.2.9. The outcomes of the Corporate Peer Challenge, which has identified areas of improvement for the Council, particularly across themes of financial management and reporting, organisational skills and capacity, raised concerns over compliance with corporate requests and directions and the quality and complexity of processes which supporting decision making.
- 3.3. Having taken into account the above, the Annual Opinion for 2023/24 from the Head of Audit and Risk Management on the Council's framework of risk management, control and governance is as follows:

Risk Management

Having considered the arrangements in place for identification, recording and reporting risk both to senior management, and Members, along with the development of a new operational level risk management system, the opinion in relation to this area is **Adequate**.

Governance

Having considered the challenges to the Council's financial resilience, the Corporate Peer Challenge outcomes, the transformation programme that is underway to address and improve the way in which the Council delivers value for money and outcomes for its residents, the opinion in relation to this area is **Limited**.

Internal Control

Having considered the findings from the programme of Internal Audit reviews undertaken during the year, and the progress made in implementing actions from these reviews, in particular the No Assurance report into s106 funding, the opinion in relation to this area is **Limited**.

Therefore, based upon these three elements, the **overall opinion on the Council's framework of risk management, governance, and internal control is Limited**.

However, it is important to note that our corporate leadership team and wider management team continue to engage positively with Internal Audit and are taking positive action to address the issues identified through our work.

4. Summary of Internal Audit Work

- 4.1. Audit and Governance Committee receive regular, detailed reports on the work of Internal Audit during the year. Most recently, a full report on all work undertaken during 2023/24 to date was provided to the May 2024 meeting of the Committee, along with a comparison of work undertaken against the Annual Audit Plan (Appendix B), and a summary of key findings from individual audits. In addition, briefings have also been provided in relation to the findings and implementation of actions arising from the s106 audit review.
- 4.2. During 2023/24, Internal Audit produced 23 assurance reports with 13 Limited assurance opinion and 1 No Assurance opinion. A report on the review of concerns raised by a member of the public to the Audit and Governance Committee has also informed the annual opinion. Details about individual reports are provided in Appendix A, including the scope of the review, the assurance opinion provided, and for limited and no assurance opinions, a summary of the findings.
- 4.3. 10 individual school audits were completed during the year to support the completion of the annual Section 151 Officer Assurance statement to the Department of Education.

- 4.4. Internal Audit is also required to certify statutory returns and grant claims. In most cases the work required is either an audit or an assurance statement where required by the funding body of a specific programme/project. In total, and as reported in detail to the May committee, Internal Audit contributed to the certification of £24,377,940 of funding received via twelve grants. Not every grant received by the Council requires this certification.
- 4.5. Internal Audit has contributed to the production of the Council's AGS for 2022/23 by:
- Coordinating assurance exercises to inform the AGS
 - Production of the draft AGS
 - Contribution to and production of Audit & Governance Committee reports which inform the AGS.
- 4.6. Finally, Internal Audit has continued to provide consultancy and advice to management on the development of new and proposed systems and initiatives to ensure that appropriate controls are built into the design of processes.

5. Implementation of Internal Audit Recommendations

- 5.1. During 2023/24, only 48% of agreed recommendations were implemented within the agreed timescales. In response to this, an exercise was undertaken to review the status of all actions agreed from audits reported from 2021/22 through to 31/03/24.
- 5.2. This identified the following:

Action Status	No of Actions
Total actions agreed	151
Completed actions	50
Superseded actions	11
In progress (not yet due)	48
In progress (passed agreed date)	42

- 5.3. The actions that have passed the agreed implementation date were in relation to the s106 and Community Infrastructure Levy reports. Regular monitoring of the s106 actions has identified that progress is being made in implementing agreed actions, however, the initial timescales have passed and revised timescales have been agreed with management.
- 5.4. Additional information in relation to the implementation of actions will continue to be provided in future Internal Audit update reports to the Risk and Assurance Management Board, and to Corporate Leadership Team and the Audit and Governance Committee. This will include escalation of any matters of concern over delays in implementation, or a lack of effective improvement.

6. Conflict of Interest

- 6.1. No conflicts of interest have arisen during the course of 2023/24. Each audit assignment is subject to an individual declaration of interest from the auditor undertaking the assignment and the audit manager. The Internal Audit Charter sets out the arrangements for auditing areas of operation that fall under the management of the Head of Audit and Risk Management to avoid any conflicts of interest.

7. Compliance with the Public Sector Internal Audit Standards (PSIAS)

- 7.1. Regulation 6 of the Accounts and Audit Regulations 2015 requires relevant bodies to conduct an annual review of the effectiveness of its Internal Audit and for a committee of the body to consider the findings. This review is carried out by self-assessing compliance with the Public Sector Internal Audit Standards. The PSIAS require Internal Audit to have in place a quality assurance and improvement programme which must include both internal and external assessments.
- 7.2. The self-assessment against the Standards has been undertaken, and details of this review will be reported to a future meeting of the Committee as part of the regular Internal Audit update report.
- 7.3. The external assessment of compliance with the Standards which is required every 5 years, will be completed before the end of 2024. The outcome of this review will also be reported back to Committee.

Appendix A – Individual Audit Assurance Reports 2023/24 Opinion

	Audit Report	Reason for and scope of review	Audit Assurance Opinion	Comments	Summary of Findings (Limited and No Assurance only)
1	Wilmslow Business Improvement District (BID) Billing Reconciliation	Request of management The review focused on the controls in place to ensure that bills for the additional Wilmslow BID levy have been calculated and raised correctly	Good	All controls operating effectively	
2	Non-Domestic Rates Discounts and Eligibility	Identified via Audit Plan A review of the systems, processes and controls in place for the application of rate relief on Business Rates accounts to ensure the identified risks are managed effectively.	Good	All controls operating effectively	
3	Council Tax Billing Reconciliation 24/25	Identified via Audit Plan A review of the systems, processes and controls in place for the application of rate relief on Business Rates accounts to ensure the identified risks are managed effectively.	Good	Controls operating effectively	
4	Business Rates Billing Reconciliation 24/25	Identified via Audit Plan To ensure that the Business Rates bills for 2024/25 had been raised for the correct liability.	Good	Controls operating effectively	
5	Unit4 Key Financial Controls (jointly with CWAC)	Identified via Audit Plan To seek assurance that the control environment developed as part of the Best4Business programme is now	Reasonable (CWaC rating)	All actions agreed with management of both CEC and CWAC	

	Audit Report	Reason for and scope of review	Audit Assurance Opinion	Comments	Summary of Findings (Limited and No Assurance only)
		contributing effectively to the mitigation of risks of fraud and error through the system design, application of appropriate business processes and clear communication of these to users.			
6	ICT Hybrid Programme (joint work with CWAC)	<p>Identified via Audit Plan</p> <p>To seek assurance that the following aspects of the mobilisation process:</p> <ul style="list-style-type: none"> • that the lessons learned report from the B4B programme provides a template for effective delivery and is being utilised by Programme Board to provide appropriate assurances to the Councils • that the Programme is appropriately resourced and has a delivery plan that recognises the challenging timeframe it has been set • that Programme governance is robust, with well-established risk management and financial control processes, and review/approval functionality that is appropriate to both Councils. 	Substantial	Governance arrangements and delivery plan in place	
7	Council Tax Eligibility for Discounts	<p>Identified via Audit Plan</p> <p>A review of the systems, processes, and controls in place for the</p>	Satisfactory	All actions agreed with management	

	Audit Report	Reason for and scope of review	Audit Assurance Opinion	Comments	Summary of Findings (Limited and No Assurance only)
		application of discounts, exemptions, and reductions in Council Tax to ensure the identified risks are effectively managed.			
9	Land Transaction Concern	<p>Concern raised by member of public at Committee.</p> <p>A member of the public raised concerns at Audit & Governance Committee in June 2023 regarding a land transaction relating to a site in the Borough. Internal Audit carried out a detailed review to confirm whether the concerns raised relating to LPS 1038 – Land South of Longridge, Knutsford could be substantiated.</p>	N/A	Concerns not substantiated	
10	Unit4 – Exception Payments	<p>Identified via Audit Plan</p> <p>To review the use of exception payments within Unit4.</p>	Satisfactory	Controls operating effectively	
11	Treasury Management	<p>Identified via Audit Plan</p> <p>A review of the systems, processes, and controls in place in relation to Treasury Management to ensure compliance with the Treasury Management Strategy and the CIPFA Treasury Management Code of Practice 2021 and to ensure the identified risks are effectively managed.</p>	Satisfactory	Controls operating effectively	

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12	Management of Commissioned Services - Care at Home	<p>Identified via Audit Plan</p> <p>To examine the policies, systems and procedures in place for the commissioning and reviewing of care at home contracts.</p>	Limited	6 recommended actions were agreed. Actions are progressing within the agreed timescales.	<p>The review identified the following issues:</p> <ul style="list-style-type: none"> • The use of non-commissioned providers is not comprehensively reported to senior management on a regular basis. • The selection and approval for the use of non-commissioned providers is not consistently evidenced. • Provider contracts are not consistently monitored in accordance with the arrangements set out in the contract schedules.
13	Corporate Travel Management	<p>Identified via Audit Plan</p> <p>A 'No Assurance' opinion was given to a previous travel and accommodation booking system in 2018/19. A follow up was completed which evidenced that significant progress had been made towards implementing the agreed actions.</p> <p>In April 2019, The Council changed providers to a new system and this review was to ensure that appropriate controls are in place to mitigate the formerly identified weaknesses and they are sufficient to address risks introduced by increased hybrid working arrangements.</p>	Limited	All actions agreed with management	<p>The review identified the following issues:</p> <ul style="list-style-type: none"> • Inconsistencies in the application and authorisations of system users. • Business travel request forms were not consistently completed and authorised.

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	Audit Report	Reason for and scope of review	Audit Assurance Opinion	Comments	Summary of Findings (Limited and No Assurance only)
14	Schools Consolidated Report 2022/23	<p>Identified via Audit Plan</p> <p>The School's Audit Programme for 2022/23 covered a review of the arrangements in place to manage Purchasing (P2P) and HR via the Unit 4 ERP system.</p> <p>By completing this work, it is intended that a clearer picture will emerge as to common issues across schools that can be fed into other workstreams and also identify any issues that may be occurring as a result of the way in which the system is being used. The review focused on the arrangements within the schools and compliance with agreed procedures.</p> <p>15It did not review the processes and controls within the Unit 4 ERP system as this has been subject to separate reviews. A total of nineteen schools had not received an Internal Audit visit within the last three years as such, nine schools would be reviewed this year and ten during 2023/24 ensuring that all schools receive a visit over the 5 year period.</p>	Limited	All actions agreed with management	<p>The report identified common issues in relation to:</p> <ul style="list-style-type: none"> • Errors in completing Unit4 HR forms. • Errors in the use of the procurement module on Unit 4 leading to duplicate payments, and • Inconsistent application of the purchase card policy.

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	Audit Report	Reason for and scope of review	Audit Assurance Opinion	Comments	Summary of Findings (Limited and No Assurance only)
15	Purchase Cards – Children’s Services	Identified via Audit Plan To review the use of purchase cards within the directorate and compliance with policy and procedures	Limited	All actions agreed with management	The review identified the following issues: <ul style="list-style-type: none"> • Receipts and invoices are not consistently retained to support all purchase card expenditure. • Lack of evidence to demonstrate that all cardholders have agreed to the terms and conditions of the Purchasing Card Scheme Policy and Procedures. • A significant level of non-compliance with the Purchasing Card Scheme Policy and Procedures. • VAT is not routinely input/applied to purchase card transactions.
16	Purchase Cards – Adults, Health & Integration	Identified via Audit Plan To review the use of purchase cards within the directorate and compliance with policy and procedures	Limited	All actions agreed with management	The review identified the following issues: <ul style="list-style-type: none"> • Receipts and invoices are not consistently retained to support all purchase card expenditure. • Lack of evidence to demonstrate that all cardholders have agreed to the terms and conditions of the Purchasing Card Scheme Policy and Procedures. • A significant level of non-compliance with the Purchasing Card Scheme Policy and Procedures. • VAT is not routinely input/applied to purchase card transactions.

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17	Purchase Cards – Corporate Services	Identified via Audit Plan To review the use of purchase cards within the directorate and compliance with policy and procedures	Limited	All actions agreed with management	The review identified the following issues: <ul style="list-style-type: none"> • Receipts and invoices are not consistently retained to support all purchase card expenditure. • Lack of evidence to demonstrate that all cardholders have agreed to the terms and conditions of the Purchasing Card Scheme Policy and Procedures. • A significant level of non-compliance with the Purchasing Card Scheme Policy and Procedures. • VAT is not routinely input/applied to purchase card transactions.
18	Purchase Cards – Place	Identified via Audit Plan To review the use of purchase cards within the directorate and compliance with policy and procedures	Limited	All actions agreed with management	The review identified the following issues: <ul style="list-style-type: none"> • Receipts and invoices are not consistently retained to support all purchase card expenditure. • Lack of evidence to demonstrate that all cardholders have agreed to the terms and conditions of the Purchasing Card Scheme Policy and Procedures. • A significant level of non-compliance with the Purchasing Card Scheme Policy and Procedures. • VAT is not routinely input/applied to purchase card transactions.

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	Audit Report	Reason for and scope of review	Audit Assurance Opinion	Comments	Summary of Findings (Limited and No Assurance only)
19	Purchase Cards – Consolidated Findings	Identified via Audit Plan To identify common issues and control weaknesses identified by the directorate purchase card reviews	Limited	All actions agreed with management	The review identified the following issues: <ul style="list-style-type: none"> • Receipts and invoices are not consistently retained to support all purchase card expenditure. • Lack of evidence to demonstrate that all cardholders have agreed to the terms and conditions of the Purchasing Card Scheme Policy and Procedures. • A significant level of non-compliance with the Purchasing Card Scheme Policy and Procedures. • VAT is not routinely input/applied to purchase card transactions.
20	Use of Agency Workers	Identified via Audit Plan To review the use of agency workers across the authority and ensure that effective processes are in place for the approval and ongoing management of these engagements.	Limited	Draft Report	The review identified the following issues: <ul style="list-style-type: none"> • Controls for review and monitoring of agency workers are improving, however costs remain high, and a large number of workers have been engaged for an extended period. • Lack of clarity over the allowable expenses for agency workers.
21	Debt Management and Recovery – Sundry Debt	Identified via Audit Plan To review compliance with policies and procedures and ensure that effective processes are in place for the collection of debt	Limited	All actions agreed with management	The review identified the following issues: <ul style="list-style-type: none"> • Services did not consistently follow correct processes with respect to raising and following up debt. • Sundry Debt information reported to Finance Sub-Committee includes certain aspects of ASC debts,

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	Audit Report	Reason for and scope of review	Audit Assurance Opinion	Comments	Summary of Findings (Limited and No Assurance only)
					<p>resulting in the potential for the reported Sundry and ASC debt position to be distorted.</p> <ul style="list-style-type: none"> • Policies and strategies were out of date and had not consistently been updated to reflect the new finance system.
22	Debt Management and Recovery – Adult Social care	<p>Identified via Audit Plan</p> <p>To review compliance with policies and procedures and ensure that effective processes are in place for the collection of debt</p>	Limited	All actions agreed with management	<p>The review identified the following issues:</p> <ul style="list-style-type: none"> • Lack of detailed process notes. • Inconsistent application of agreed processes. • Whilst debt is regularly reported to Adults DLT, this did not include the number and value of write offs. • Sundry Debt information reported to Finance Sub-Committee includes certain aspects of ASC debts, resulting in the potential for the reported Sundry and ASC debt position to be distorted.
23	Starters, Contractual Changes and Leavers	<p>Identified via Audit Plan</p> <p>To review the use of Unit4 and compliance with policies and procedures</p>	Limited	Draft Report	<p>The review identified the following issues:</p> <ul style="list-style-type: none"> • Delays in managers submitting new employment forms leading to delays in pay. • Inconsistencies in the receipt and review of establishment listings. • Delays in submitting/approving leaver forms resulting in overpayments.

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	Audit Report	Reason for and scope of review	Audit Assurance Opinion	Comments	Summary of Findings (Limited and No Assurance only)
24	Heritage Asset Responsibilities	<p>Identified via Audit Plan</p> <p>To review the arrangements in place for the effective management and stewardship of heritage and historical assets</p>	Limited	All actions agreed with management	<p>The review identified the following issues:</p> <ul style="list-style-type: none"> • Condition surveys not carried out periodically. • Lack of clarity over ownership and responsibilities for transferred assets.
25	Section 106	<p>Identified via Audit Plan</p> <p>Internal Audit carried out a review of the policies, systems and procedures in place to manage Section 106 agreements to provide assurance that the identified risks were being managed effectively. In addition, a follow up of previously agreed actions was also undertaken.</p>	None	Reported in detail to the Committee in September 2023	<p>Significant issues were identified during the audit which have been reported to Audit & Governance, Environment and Communities and Finance Sub Committee.</p> <p>Progress in implementing these actions is being closely monitored.</p>

Appendix B – Comparison of Audit Plan 2023/24 and Actuals

Area of Plan		Original Plan		Actuals		Comments on coverage
		Days	%	Days	%	
Chargeable Days		1,476		1,258		Original figure included agency staff not subsequently employed
Less: Corporate Work		177		140		
Available Audit Days:		1,299	100%	1,118	100%	
Corporate Governance and Risk		130	10%	96	9%	
Anti-Fraud and Corruption	Proactive Work	52	4%	21	2%	
	Reactive Investigations	52	4%	0	0%	
Corporate Services		455	35%	489	43%	Additional coverage of Unit4
Adults, Health & Integration		130	10%	108	10%	
Children's Services		130	10%	82	7%	
Place		104	8%	224	20%	Large amount of work on s106 and land transactions
Providing Assurance to External Organisations		26	2%	20	2%	
Advice & Guidance		90	7%	22	2%	
Other Chargeable Work		130	10%	56	5%	
Total Audit Days		1,299	100%	1,118	100%	