Internal Audit Plan 2025/26

Audit and Governance Committee 31 March 2025

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1. Introduction

1.1. This document sets out Cheshire East Council's Internal Audit Plan for 2025/26. It also covers how the service will be delivered and developed in accordance with the Internal Audit Charter and how the plan links to the Council's objectives and priorities.

1.2. The provision of assurance is the primary role for Internal Audit. This role requires the Head of Audit Risk and Assurance as the Chief Audit Executive, to provide an annual internal audit opinion based on an objective assessment of the framework of governance, risk management and control (i.e., the control environment).

1.3. The objectives in producing the Internal Audit plan each year are to ensure that the scale and breadth of activity is sufficient to allow the Chief Audit Executive to provide an independent and objective opinion to the Council on the control environment and that audit activity focuses on areas where assurance is most needed.

1.4. This plan, detailed in Table 3, has been produced based on the known, current, resource available. In developing the plan, we have looked to recognise the context of strategic and operational change affecting the Council and providing assurance that previously identified significant control weaknesses have been effectively and efficiently addressed and improved.

1.5. This summary plan has been drawn up on the basis that the control environment and risk profile of the Council will continue to change during 2025/26, and the plan will be monitored and re-aligned during the year to ensure it remains responsive, adaptable and resource is directed to those areas where assurance is most required.

1.6. Therefore, the plan identifies the level of resource available for the full year and details the priority work intended to be carried out over the first 6 months. This will allow Internal Audit to be agile in responding to emerging risks and issues.

1.7. Progress updates, consideration of the ongoing priorities for internal audit and where necessary, significant revisions to the plan will be brought back to the Audit and Governance Committee. By working closely with services to regularly assess areas of risk and weakness we will ensure that Internal Audit continues to add value to the organisation in an efficient and effective manner.

2. Responsibilities and Objectives of Internal Audit

2.1. The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal Audit plays a vital part in advising the Council that these arrangements are in place and operating properly.

2.2. Internal Audit is described in the Public Sector Internal Audit Standards (PSIAS) an "independent, objective assurance and consulting service designed to add value and improve the Council's operations. It helps the Council accomplish its objectives by bringing a systematic, disciplined

approach to evaluate and improve the effectiveness of risk management, control and governance processes".

2.3. Internal Audit's primary function is the provision of assurance. This is delivered through the provision of the annual internal audit opinion, which informs the Annual Governance Statement (AGS) and is based on an objective assessment of the framework of governance, risk management and control.

2.4. Subject to the availability of resources, and there being no impact on the core assurance work, non-assurance work, including fraud related, and consultancy work may be undertaken at the request of the organisation.

2.5. The responsibility for the prevention and detection of fraud rests with management, but the potential for it to occur is considered in each Internal Audit assignment. It is the responsibility of the organisation to create an environment of no tolerance, and ensure adequate controls are in place to prevent and detect fraud.

2.6. The Council's response to internal audit activity should lead to the strengthening of the control environment and therefore positively contribute to the achievement of the Council's objectives.

3. Standards, Ethics, and Independence

3.1. Our Internal Audit Charter is designed to conform to the PSIAS which came into effect from 2013 and were revised with affect from 1st April 2017. All Internal Audit work will be delivered in line with the requirements of the Standards.

3.2. All Internal Audit staff comply with the mandatory local Code of Ethics, which is based upon the Code included in the PSIAS. Internal Audit staff are also bound by the requirements of their respective professional bodies, the Council's Code of Conduct, and must have regard to relevant legislation in the course of undertaking engagements.

3.3. Declarations of Interest in line with the Council's Code of Conduct are made by the Internal Audit team; these are considered in the allocation of every engagement to ensure there are no conflicts of interest.

3.4. To provide effective assurance on the Council's arrangements for governance, risk, and internal control across all aspects of service delivery, Internal Audit is independent of all the activities of the Council. Internal Audit's rights of access are outlined in the Internal Audit Charter and the Finance Procedure Rules.

3.5. As the Head of Audit Risk and Assurance as Chief Audit Executive has operational responsibilities for other services, assurance work in this area is reported to the Acting Governance, Compliance and Monitoring Officer or Interim Executive Director of Resources, Section 151 Officer to maintain independence and objectivity.

3.6. With effect from 1 April 2025, the Global Internal Audit Standards (GIAS) come into effect and, in response, CIPFA have developed a new Application Note: Global Internal Audit Standards in the UK Public Sector (2025). This accepts the GIAS as the standards for the professional practice of Internal Audit in

England in local government. However, the Application Note (2025) makes some minor amendments which are applicable for councils. The Application Note (2025) will replace the PSIAS and the previous Application Note (2013).

3.7. CIPFA have also issued a Code of Practice for the Governance of Internal Audit in UK Local Government to further support local authorities in implementing the new standards. Whilst the standards come into effect on 1 April 2025, Internal audit teams will not be expected to demonstrate full conformance on this date.

3.8. Although much of the day-to-day practice of undertaking audit engagements will remain unchanged, internal audit will review current working practices to ensure they comply with the new standards and develop an action plan to achieve that compliance.

4. Planning Methodology

4.1. The planning process undertaken recognises and complies with the requirements of the PSIAS in relation to planning. In accordance with the Standards, the plan is fixed for a period of no longer than one year.

4.2. In accordance with the Charter, the annual Internal Audit Plan for 2025/26 has been developed using a risk-based methodology to prioritise the audit universe, consistent with the organisation's goals. The risk-based plan considers the requirement to produce an annual internal audit opinion and the assurance framework.

4.3. The starting point for preparing the plan is to consider the adequacy and outcomes of the Authority's assurance processes, including its risk and performance management arrangements.

4.4. In addition to considering the strategic risk register, further work has been undertaken by the Internal Audit team to inform and develop the Internal Audit plan.

4.5. The Internal Audit plan needs to be flexible to be able to reflect the changing risks and priorities of the organisation. It is, therefore, presented at a summary level. The plan is monitored regularly throughout the year to ensure that it addresses key areas of risk and emerging issues.

4.6. Internal Audit's own risk assessment considers issues at an organisation, regional and national level as well as the results of previous audit work. The assessment considers materiality, sensitivity, and significance of each. This prioritises areas for inclusion in the plan.

4.7. Factors considered in the risk assessment are listed below,

- Objectives from the Cheshire East Plan 2025-29

- Risks recognised on the Strategic Risk Register

- Items in the current year Plan which are in train at the year end, or need to be rolled forward into the new plan

- Coverage from previous internal audit plans and the outcome of follow up work

- Significant Governance Issues identified in the Council's Annual Governance Statement

- Consultation with key internal stakeholders; Corporate Leadership Team, Senior Management including Strategic Risk Owners/Managers and Internal Audit staff

- External stakeholders and other assurance providers; External Audit, Cheshire West and Chester Internal Audit (for Shared Services hosted by this Council), the North-West Chief Audit Executive Group and other inspectorate agencies and providers of assurance

4.8. The plan will be reviewed and refined during the year, to ensure the following processes are considered:

- Outcomes from the Strategic Risk Management Process
- Outcomes from the business/commissioning planning process, including key organisational objectives and priorities and risks to achieving them
- Outcomes from the Annual Governance Statement process
- Continuing consultation with key stakeholders
- The continuing assessment of an Assurance Framework, to ensure existing sources of assurance provision are captured and understood, ensuring effective planning and efficient deployment of resources

4.9. In delivering the 2025/26 Plan there will be a need to take account of the following:

- The requirement to use specialists, e.g. ICT or contract and procurement auditors
- Development of the Internal Audit function
- Self-assessment against the Quality Assurance and Improvement Programme (QAIP) and self-assessment against the PSIAS
- Clarification on any requirements for internal audit support to the Council's Alternative Service Delivery vehicles, and any other organisations where the Council acts as host or accountable body
- Consideration of changes required by the introduction of the Global Internal Audit Standards

4.10. Minor changes to the plan proposed by the Internal Audit Manager will be agreed by the Head of Audit Risk and Assurance. Any significant matters impacting upon the completion of the plan or the ability to provide the annual opinion, along with proposals to resolve this issue, will be reported to the Corporate Leadership Team and the Audit and Governance Committee.

5.   Key Themes and Outputs

5.1.   In developing the plan, we have identified priorities for the first 6 months of 2025-26, this is in line with the approach to the 2024/25 plan and allows for flexibility and responsiveness to new developments.

5.2.   These priorities will be subject to review throughout the year thus enabling Internal Audit to respond to emerging risks and issues and continue to add value to the organisation. Changes to the plan will be reported to future meetings of Audit and Governance Committee.

5.3.   Key themes within the 2025/26 Internal Audit Plan include:

- Continued assurance around the operation of Key Financial Systems since the introduction of Unit 4, and the limitations of work able to be undertaken by the Council's external auditors on the 2023/24 Statement of accounts
- Assurance around the Council continuing to make progress in managing those areas which offer significant financial resilience challenges, including transformation, SEND and the DSG High Needs Management Plan
- Assurance on the effective and efficient use of resources in key areas of service delivery to residents to support the Council in managing the current financial situation and achieve value for money

5.4.   The outputs from the plan fall into two main areas:

Assurance Audits

On completion of an assurance audit an opinion report will normally be issued, in line with the Internal Audit Charter, on the risks and controls of the area under review. The overall opinions used are "Good", "Satisfactory", "Limited" and "No Assurance". Reports are shared with the Council's External Auditors.

The opinions given on individual assurance reports inform the annual audit opinion on the control environment that is reported to the Audit and Governance Committee.

Consulting Services

These are advisory in nature and generally performed at the specific request of the organisation. The nature and scope of the consulting engagement should aim to improve governance, risk management and control and should still contribute to the overall opinion.

In some cases, it may not be appropriate or proportionate to provide a full report and opinion. In these instances, advice may be documented by email, or a formal memo or email reference and a short note will be made in the annual report.

5.5.   The main areas of the plan that will deliver an opinion on the risks and controls of the area under review and will inform the Head of Audit and Risk's Annual Internal Audit Opinion include:

- Key Financial Systems
- Corporate Core and Cross Service Systems
- Service Specific Systems
- Anti-Fraud and Corruption – Proactive reviews
- ICT Assurance
- Investigations
- External clients

5.6. The main areas of the plan that will not deliver an opinion report but will help inform the Annual Internal Audit Opinion include:

Corporate Governance and Risk
- Support to and co-ordination of the production of the Annual Governance Statement (AGS).
- Attendance at officer working groups such as the Information Governance Group.

Statutory Returns
- Internal Audit may be required, as a stipulation of funding or similar, to carry out an audit/give assurance on the programme/project or aspects, thereof, and report back to the statutory/funding body.

Anti-Fraud & Corruption
- National Fraud Initiative – results are recorded on the Cabinet Office secure website.

Follow Up
- Monitoring the effective implementation of agreed audit recommendations to provide assurance that improvements in the control environment are being realised.

Advice and Guidance
- The exact nature and scope of any internal audit work is agreed in advance with the manager.

5.7. Other work undertaken by the Head of Audit Risk and Assurance and the Internal Audit Team, but that will not necessarily inform the annual opinion includes:

Corporate Work
- Supporting the Audit and Governance Committee including production of reports
- External Audit liaison
- Support and contribution to corporate initiatives and working groups.
- Regional Collaboration

Anti-Fraud and Corruption and Whistleblowing Reports
- At the request of management, Internal Audit may assist with the investigation of suspected fraud and corruption in response to reports and referrals received under the Council's Whistleblowing Policy
- Awareness raising

- Supporting the production and development of Corporate Policies and Procedures

5.8. In accordance with CIPFA guidance[1] the Head of Audit Risk and Assurance as Chief Audit Executive, should be made aware of major new systems and proposed initiatives to help ensure risks are properly identified and evaluated and appropriate controls built in.

5.9. In addition, time has been allocated in the plan for the service to be developed and improved.

5.10. Internal Audit also provides services to PATROL[2], as Cheshire East Council is the host Council. Reports on this area provide assurance to the management body of PATROL and do not contribute to the Annual Internal Audit Opinion.

5.11. During the year, Internal Audit may be able to undertake assurance work for other external clients, subject to being able to prioritise the delivery of the annual audit opinion for the Council.

6. Resource and Delivery

6.1. The Internal Audit Plan 2025/26 has been prepared, based on current resources, to cover the core areas of work required to deliver an annual audit opinion. The resources currently available are outlined in Table 1 below:

Table 1: 2025/26 Resource compared to previous years

Audit Year	2025/26	2024/25	2023/24
Maximum Days	1639	1,587	1,823
Unavailable Working Days *Annual Leave, Bank Holidays, Estimated Sick Leave, Estimated Special Leave*	305	295	347
Available Working Days	1334	1,292	1,476
Non-Chargeable Sub Total *Training, Planning, Team Management and Service Development*	171	167	177
Chargeable Days	1163	1125	1,299

6.2. The current Internal Audit Team comprises an Internal Audit Manager (acting up), 1 Principal Auditor (acting up), 3 Senior Auditors and 2 Auditors equating to 6.3 FTE (full time equivalent).

6.3. The Internal Audit Manager post continues to be filled through a longstanding acting up arrangement by a Principal Auditor. A Principal Auditor vacancy also continues to be filled through an acting up arrangement by a Senior Auditor. The substantive Principal Auditor and Senior Auditor posts remain vacant.

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[1] "The Role of the Head of Internal Audit in Public Sector Organisations", CIPFA, 2010
[2] The Joint Committee of England and Wales for the Civil Enforcement of Parking and Traffic Regulations outside London.

6.4. There is a slight increase in the number of chargeable days available for 2025/26 in comparison to the previous year resulting from an increase in working hours within the team.

6.5. The allocation of days to areas of the plan as shown in Table 3 is indicative. During the scoping of individual assignments, auditors will work with relevant managers to refine the risks and controls upon which assurance is required, and the allocation will be amended if appropriate.

6.6. If there is an imbalance between the work plan required to deliver an annual opinion and the resources available, the Audit and Governance Committee will be informed of this, and of proposed solutions. Significant matters which jeopardise the delivery of the plan or require changes to the plan will be identified, addressed, and brought to the attention of the Corporate Leadership Team and the Audit and Governance Committee.

6.7. In further defining the audit plan for delivery, areas of work may be highlighted which the Internal Audit function is not currently sufficiently staffed/skilled to provide assurance on, for example, specialist ICT audits. In these cases, there will be a need to consider procuring external resource to provide the necessary assurance.

6.8. Internal Audit's key priority will always be to deliver the assurance programme of work to provide the Council with an informed annual audit opinion.

7. Progress Reporting

7.1. During the year, Internal Audit will produce interim progress reports for the Audit and Governance Committee, detailing key issues arising from audits and progress made against the Audit Plan. Any significant matters affecting the delivery of the plan or requiring changes to the plan will also be reported to the Committee.

7.2. At the end of the year, an Annual Report, containing the Internal Audit Opinion, is presented to the Audit and Governance Committee to provide assurance or otherwise on the effectiveness of the internal control framework of the Council. This will be based on the findings of the work carried out during the year.

8. Quality Assurance and Improvement

8.1. Internal Audit undertakes quality assurance and improvement activity to support all aspects of its service delivery. This includes evaluation of Internal Audit's compliance with the PSIAS, reviewing compliance with internal auditor's application of the Code of Ethics, and an assessment of the efficiency and effectiveness of Internal Audit, identifying opportunities for improvement.

8.2. The outcomes of this activity are reported to the Corporate Leadership Team and the Audit and Governance Committee, including results of ongoing internal assessments and external assessments conducted at least every five years.

8.3. The external assessment against PSIAS is currently underway and the outcomes will be reported to the Committee upon completion.

8.4.   As previously referenced, the PSIAS will be succeeded by the Application Note: Global Internal Audit Standards in the UK Public Sector (2025) with effect from 1 April 2025. An action plan will be developed to ensure full compliance with the new standards and progress will be reported to the Committee

Performance Indicators

8.5.   Internal Audit has several existing Performance Indicators that are reported to the Audit and Governance Committee through the year via interim reporting and the Annual Report.

Table 2: Internal Audit Performance Indicators

Performance Indicator	2025/26 Target	2024/25 Actual to date	2023/24 Actual	2022/23 Actual
Percentage of Audits completed to user's satisfaction	95%	100%	96%	96%
Percentage of significant recommendations agreed	95%	100%	100%	100%
Productive Time (Chargeable Days)	85%	86%	89%	87%
Draft report produced promptly (per Client Satisfaction Form)	95%	100%	93%	95%

Collaboration

8.6.   The Head of Audit Risk and Assurance continues to participate in the North-West Chief Audit Executive Group, which meets regularly and acts as a discussion group on various local and national developments affecting Internal Audit, Corporate Governance, Risk Management and Counter Fraud. The Group also conducts peer reviews for the required external review of Internal Audit against PSIAS every 5 years.

8.7.   The group also has several sub-groups, including Schools, Counter Fraud and Contract Management which are attended and supported by members of the Internal Audit team. These are extremely useful for sharing best practice and learning from colleagues' experiences and provide informal benchmarking opportunities.

8.8.   Where practical and beneficial, audit work may be undertaken with other partner authorities. The benefits of participation should be to increase the level of assurance available for all partners, to develop strong working relationships and to provide positive learning experiences. Careful consideration is given to the practicalities of undertaking fieldwork and the reporting of findings as part of developing the scope of each engagement.

8.9.   Internal Audit work around assurance of the ICT Hybrid Programme (Gemini) has been undertaken with Cheshire West and Chester Council's Internal Audit team during 2024/25 and will continue throughout 2025/26.

Service Priorities

8.10. A key focus for Internal Audit during the year ahead is to continue to develop and embed the follow up process to ensure continued improvement in relation to the implementation of actions. This will be supplemented by a further assessment of whether those actions have achieved the intended improvements to the control environment. In 2025/26 this will include specific areas of detailed follow up work on the Section 106 audit work delivered in 2023/24, as well as "routine" follow up work.

8.11. Reporting regularly to Department Leadership Teams, Corporate Leadership Team and the Audit and Governance Committee on service responses to, and implementation and impact of agreed audit actions is resourced within the audit plan. Concerns over failure to implement actions, or where actions are not deemed to have the required impact on the improvement will influence the ongoing review of planned audit activity.

8.12. A review of our approach to assurance mapping will also be undertaken, in line with the "three lines of defence"[3] model; this can assist in providing oversight and assurance to the organisation that controls and processes are in place and operating effectively.

8.13. All reviews undertaken by Internal Audit will have a focus on the use of resources and opportunities to impact positively on the Council's financial position.

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[3] **First Line of Assurance** – functions that own and manage risks, usually areas of service delivery, assurance from performance reporting
Second Line of Assurance – functions that oversee or specialise in the compliance or the management of risk, assurance from monitoring reports
Third Line of Risk – functions that provide independent assurance, such as external or internal audit or other regulatory bodies.

Table 3: Summary Internal Audit Plan 2025/26 including Q1/Q2 Priorities

Audit Theme/Area *Identified Key Areas*	Context	Drivers *Corporate Commitments, Strategic Risks and AGS Significant Governance Issues*	2025/26 Planned Audit Days	2025/26 Planned %
Chargeable Days			1163	
Less: Corporate Work			116	
Includes: • Corporate Requirements: Corporate Management Duties, Performance Development Review Process. • Corporate Groups and Assurance: Annual Governance Statement, Assurance Framework development and maintenance • Audit and Governance Committee: Committee Support and Administration, Member Liaison, Induction Training and Development.	Activities which the Internal Audit function are required to participate in corporately or have direct responsibility for providing.	• C3: An effective and enabling council • AGS – Governance and Internal Control		
Available Audit Days			1047	
Corporate Governance and Risk			105	10
Includes: • Audit and Governance Committee: Internal Audit reports to Committee. • Support to the continual assessment and development of Corporate Governance • External Audit Liaison	Statutory requirements Work supporting the overall provision of assurance and the annual internal audit opinion	• C3: An effective and enabling council • SR11: Failure to adhere to agreed governance processes • AGS – Governance and Internal Control		

Audit Theme/Area *Identified Key Areas*	Context	Drivers *Corporate Commitments, Strategic Risks and AGS Significant Governance Issues*	2025/26 Planned Audit Days	2025/26 Planned %
• Regional Collaboration - Working with regional internal audit partners • Reviewing corporate and operational risk management arrangements				
Anti-Fraud and Corruption - Proactive Reviews			31	3
National Fraud Initiative	Statutory requirement – NFI/Responding to fraud trends/Awareness raising.	• C3: An effective and enabling council • SR06: Failure to achieve the MTFS • AGS – Council Funding		
Anti-Fraud and Corruption - Reactive Investigations			31	3
Specific contingency for reactive investigations in response to demand.	Undertaken/supported as necessary after appropriate risk assessment.	• C3: An effective and enabling council • SR06: Failure to achieve the MTFS • AGS – Council Funding		
Key Financial Systems			210	20
Q1/Q2 Priorities: Accounts Receivable Payroll *Q3/Q4 – likely areas of work* Accounts Payable	To review the processes and controls in place to ensure the monies owed to the council are billed and received promptly and accurately. To provide assurance that the processes and controls in place in relation to payments made to employees are effective and ensure that salary payments are accurate and subject to appropriate deductions. To review the processes and controls in place within Unit 4 for this area	• C3: An effective and enabling council • SR06: Failure to achieve the MTFS • SR11: Failure to adhere to agreed governance processes • AGS – Council Funding • AGS – Governance and Internal Control		

Audit Theme/Area *Identified Key Areas*	Context	Drivers *Corporate Commitments, Strategic Risks and AGS Significant Governance Issues*	2025/26 Planned Audit Days	2025/26 Planned %
General Ledger	To review the effectiveness of the controls in place for the management of the general ledger			
Corporate Core and Cross Service			106	10
Q1/Q2 Priorities Procurement	To provide assurance that the appropriate processes, mechanisms and controls are in place to ensure the council is compliant with the Procurement Act 2023.	• C1: Unlocking prosperity for all • C3: An effective and enabling council • SR06: Failure to achieve the MTFS • SR07: Leadership Capacity • SR11: Failure to adhere to agreed governance processes • SR13: Information Security and Cyber Threat • SR14: Business Continuity • AGS – Council Funding • AGS – Governance and Internal Control • AGS – Executive and Wider Leadership Team Capacity		
Transformation Programme	To provide assurance around the progress made to date and the effectiveness of the programme in achieving the desired outcomes.			
ERP (Unit 4)	To provide assurance on the progress of the improvement work on the Council's ERP system (Unit 4)			
Performance Management - Data Quality	To provide assurance on the availability, suitability and accuracy of the data sets which are used in the Council's performance management framework.			
Q3/Q4 – likely areas of work: Budget Monitoring	To review the effectiveness of the system(s) and processes in place for budget monitoring across the organisation.			
HR Procedures	To review compliance with key policies and procedures.			

Audit Theme/Area *Identified Key Areas*	Context	Drivers *Corporate Commitments, Strategic Risks and AGS Significant Governance Issues*	2025/26 Planned Audit Days	2025/26 Planned %
ICT Assurance			**30**	**3**
Q1/Q2 Priorities Digital Transformation	To provide assurance around the progress made to date and how the programme will impact on the council's protocols, policies and procedures.	• C3: An effective and enabling council • SR13: Information Security and Cyber Threat • AGS – Governance and Internal Control		
Gemini Project (joint with CWAC)	To provide ongoing assurance in relation to the progress and controls in relation to the project including ongoing support to future phases up to full separation.			
Q3/Q4 – likely areas of work: ICT Security	To provide assurance that the appropriate processes, mechanisms and controls are in place. It is likely that specialist resource will be required to undertake this work.			
Adults, Health, and Integration			**115**	**11**
Q1/Q2 Priorities Implementation of new charging policy	To provide assurance that the policy has been implemented effectively and achieved the anticipated outcomes.	• C2: Improving health and wellbeing • SR01: Increased Demand for Adult Services • SR02: Fragility and failure in the social care market • AGS – Health and Social Care Integration • AGS – Partnership Working		
Direct Payments	To provide assurance around the effectiveness of the systems and processes in place to ensure direct payments are well managed and controlled.			
Q3/Q4 – likely areas of work: Deprivation of Liberty Standards	To provide assurance that the processes and controls in place are effective and comply with best practice.			
Commissioning	To review the processes and controls in place for commissioning and in particular ensuring compliance with the Procurement Act 2023			

Audit Theme/Area *Identified Key Areas*	Context	Drivers *Corporate Commitments, Strategic Risks and AGS Significant Governance Issues*	2025/26 Planned Audit Days	2025/26 Planned %
Children's			**115**	**11**
Q1/Q2 Priorities: DSG Management Plan	To review progress made against the recovery plan and its achievability moving forward.	• C1: Unlocking prosperity for all • C2: Improving health and wellbeing • SR03: Complexity and demand for Children's Services • SR04: Dedicated School Grant Deficit • SR05: Failure to protect vulnerable children • SR19: Delivery of the ILACS Improvement Plan • SR20: SEND inspection • AGS – Children's Response to Ofsted Inspection • AGS – Council Funding		
Care Leavers	To provide assurance that the systems and processes in place in relation to Care Leavers are well managed and controlled ensuring that the Council fulfils its responsibilities.			
Q3/Q4 – likely areas of work: Commissioning	To review the processes and controls in place following the changes made to children's commissioning.			
SEND	To review the systems and processes in place to effectively manage the SEND provision and ensure that the Council fulfils its responsibilities.			
Schools Programme	To carry out thematic reviews on a sample of schools to satisfy the DfE's annual assurance statement requirements			
Place			**105**	**10**
Q1/Q2 priorities: ANSA/Orbitas in-sourcing	To provide assurance around the effectiveness of the arrangements to bring Ansa/Orbitas back under the control of the Council. Internal Audit reports commissioned whilst operating as WOC will also be considered.	• C1: Unlocking prosperity for all • SR15: Capital Projects (Place) • SR17: CEC Carbon Neutral Status • SR18: LPA Modernisation Plan • AGS – ASDV Governance • AGS – Council Funding		
Capital Programme	To provide assurance that appropriate systems and controls are in place to manage the review,			

Audit Theme/Area *Identified Key Areas*	Context	Drivers *Corporate Commitments, Strategic Risks and AGS Significant Governance Issues*	2025/26 Planned Audit Days	2025/26 Planned %
	monitoring, delivery and reporting of the Capital Programme.	• AGS – Planning • AGS – Partnership Working		
Devolution	Exact area of assurance will be developed with the ED Place			
Q3/Q4 – likely areas of work: S106 Follow Up	To provide assurance that the systems and processes in place to manage s106 agreements are embedded and effective following the No Assurance audit report issued in 2023/24.			
Highways	To provide assurance around the systems and processes in place to ensure the contract is managed effectively			
Providing Assurance to External Organisations			31	3
Includes: PATROL *Other organisations may request assistance in year, subject to available resource*	Provide assurance in agreed format, similar to former Small Bodies Annual Return	• Host Authority arrangement		
Advice and Guidance			42	4
Provision of ad-hoc advice and guidance to services.	Add value and improve overall governance, risk management and control processes within the organisation.	• *This could cover any/all Corporate Commitments Strategic Risks and AGS Significant Issues*		
Other Chargeable Work			126	12
Includes: Certification of grants arising in year Follow up and additional reporting on the implementation of agreed audit actions.	Specific requests from services Follow up implementation of recommendations, including further testing or additional work where necessary.	• *This could cover any/all Corporate Commitments Strategic Risks and AGS Significant Issues*		

Audit Theme/Area *Identified Key Areas*	Context	Drivers *Corporate Commitments,* *Strategic Risks and AGS* *Significant Governance Issues*	2025/26 Planned Audit Days	2025/26 Planned %
Total Audit Days			**1047**	**100**