

Internal Audit Progress 2024/25 (April)

Category	Audit Area	High Level Scope	Original Days	Current Days	Category	Status	Assurance Rating
Corporate Reviews	Climate Strategy	Review climate strategy and activity in place to achieve stated objectives, including robustness of baseline data.	15	15	AR		
	Business Continuity Planning	Arrangements in place to ensure business continuity of critical services (including pandemic preparedness).	15	15	AR	In Progress	
	Agency Staff	Controls in place to manage use of agency staff, including prevention and reduction, as well as adherence to contractual obligations.	10	10	AR		
	Absence Management	Review adherence and monitoring of existing legacy absence management policies and review robustness of plans to harmonise process for Cumberland.	20	20	AR		
	Culture	Second stage review of the management of culture risks within the organisation, focusing on mitigation of risks identified in the 2023/24 review (currently in progress) and management of changes in the macro and micro risk environment.	10	10	AR		
Strategy, Policy & Performance	Performance Management	Review resource and resilience in place to deliver performance management framework and meet management information needs of the organisation.	15	15	AR	In Progress	
Business Transformation & Change	ICT Disaggregation Strategy	Review strategy and plan in place to disaggregate ICT services (including network) safely and effectively.	10	10	AR		
	Cyber Controls	Follow up to previous audit review of non-complex cyber-security controls to prevent or manage cyber incidents and re-assessment of the volatile risk environment to ensure ongoing secure management is in place.	20	15	AR	Draft	
	Recruitment & Retention	Review recruitment and retention strategy and activity in place to achieve stated objectives to ensure robust management in a volatile risk environment.	20	20	AR		
	Externally Funded Projects	Ensure effective governance, risk management and control for delivery of externally funded projects, including meeting funding conditions.	20	20	AR		
	Transition and Transformation Programme	Second stage high-level review of the management of the transformation programme (including previous audit findings).	10	10	AR	In Progress	
Resources	Asset Management Strategy	Review robustness of strategy and ensure activity in place to achieve stated objectives.	20	20	AR		
	Community Finance (Debt)	Service-level review of governance, risk management and internal controls to deliver key service, including plans in place to recover historic debt.	20	20	AR	Draft	
	School Landlord Programme	Review arrangements in place (including contractual agreements) for provision of services to Cumberland schools.	15	15	AR		
	Customer Services (No Wrong Door)	Review effectiveness of delivering a key transformation project designed to ensure access to Council services is comprehensive.	10	10	AR	Scoping	
Public Health & Communities	Social Enterprise	Service-level review of governance, risk management and internal controls to deliver key service.	10	10	AR		
	Licensing	Service-level review of governance, risk management and internal controls to deliver key service.	20	20	AR	In Progress	
	Community Panel Effectiveness	High-level review of effectiveness of community panels as a key communication tool.	10	10	AR		
	Health Determinative Research Collaborative	Review arrangements to deliver externally funded programme of work, including adherence to funding conditions.	10	10	AR		
Place, Sustainable Growth & Transport	Transport Plan	Review robustness of strategy and ensure activity in place to achieve stated objectives.	15	15	AR	In Progress	
	Planning	Service-level review of governance, risk management and internal controls to deliver key service, including harmonisation of service.	20	20	AR	In Progress	
	Building Control	Review to ensure plans are in place to address current resourcing issues in the team and ensure compliance with forthcoming changes to regulations.	10	10	AR		
	Waste Collection Aggregation	Review planning in place to co-ordinate harmonisation of waste collection services within Cumberland and review VFM arrangements for waste disposal.	15	15	AR		
	Museums (Asset Management)	Review strategy and activity in place to achieve stated objectives.	15	15	AR		
Adult Social Care & Housing Audit Reviews	Care provision for older people & dementia	Service-level review of governance, risk management and internal controls to deliver key service.	20	20	AR	In Progress	
	Residential Care (Retention)	Review focusing on the controls in place to improve retention of staff within service area.	10	10	AR		
	Safeguarding	Service-level review to ensure suitable processes in place to safeguard service users.	15	15	AR	Scoping	
	Carer Services	Review contract monitoring of outsourced service to ensure robust service provision is in place.	10	10	AR		
	Schools Contingency	Contingency for delivery of selected school audits (following suitable risk assessment) and completion of year-end assessment.	45	23	Con		

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Children and Family Well-Being	School Audit Findings Report (2023/24)	Short Summary Report summarising audit findings to provide to all Cumberland schools guidance on internal control.	0	2	GGA	Final (Sep 24)	N/A
	Netherton Infants	Establishment audit to obtain assurances relevant governance and internal controls are in place.	0	10	AR	Final (July 24)	Reasonable
	Broughton Moor	Establishment audit to obtain assurances relevant governance and internal controls are in place.	0	10	AR	Draft	
	Early Help Transformation	Review of key transformation project to ensure strategic objectives are delivered, including implementation of pre-front door approach.	20	20	AR		
	Strategic Risk Management (Financial Sustainability and Increasing Demand)	Review robustness of actions in place to manage directly linked risks of financial sustainability and increasing demand within Children's Services, including reviewing budget allocation for the Directorate.	15	15	AR		
Main Financial Systems	Financial Services (Governance)	Review of governance and risk management arrangements in place to prevent duplication of work as part of delivery of the main financial systems audit programme.	5	5	AR		
	MTFP & Budget Setting (Financial Sustainability)	Review plans in place to ensure ongoing financial sustainability established for the Council including delivery of identified savings.	10	10	AR		
	MAS	Ensure relevant controls in place for MFS to protect accuracy of council accounts and safeguard assets (Follow up and progress from 2023/24 review).	15	15	AR		
	Debtors	Ensure relevant controls in place for MFS to protect accuracy of council accounts and safeguard assets (Follow up and progress from 2023/24 review).	10	10	AR		
	Creditors	Ensure relevant controls in place for MFS to protect accuracy of council accounts and safeguard assets (Follow up and progress from 2023/24 review).	10	10	AR		
	Income	Ensure relevant controls in place for MFS to protect accuracy of council accounts and safeguard assets.	20	20	AR		
	Treasury Management	Ensure relevant controls in place for MFS to protect accuracy of council accounts and safeguard assets, as well as maximising income through appropriate, secure investments (Follow up and progress from 2023/24 review).	10	10	AR		
	Payroll	Ensure relevant controls in place to protect accuracy of council accounts and safeguard assets and ensure employees paid on a timely basis (Follow up and progress from 2023/24 review).	20	20	AR		
	Procurement Cards	Follow-up of previous audit findings and extend scope of review to include use of procurement cards within schools.	20	20	AR	In Progress	
	Housing Benefits	Ensure relevant controls in place to deliver key service and protect accuracy of council accounts and safeguard assets.	15	30	AR	In Progress	
	NNDR	Ensure relevant controls in place to deliver key service and protect accuracy of council accounts and safeguard assets.	15	0	AR	Removed	
	Council Tax	Ensure relevant controls in place to deliver key service and protect accuracy of council accounts and safeguard assets.	15	0	AR	Removed	
	Revenues & Benefits (Governance & Aggregation)	Review governance procedures in place for Revenues and Benefits, including progress on aggregating to single service.	0	10	AR	In Progress	
	Grant Claims	Contingency	Allocation for completion of grants and funding certifications where required.	30	30	Con	
Follow-Ups	Quarterly Reviews	Regular review and update of progress made by management on agreed actions to audit recommendations.	15	15	Con		
	Formal	Allocation for timely follow-ups for any audit reviews with partial (or below) assurances.	15	15	Con		
		Adult Direct Payments.	5	5	FU		
		Netherall School (Partial).	5	5	FU		
		Hosted Services.	5	5	FU	In progress	
		Building and Staff Security.	5	5	FU	In progress	
Bank Reconciliation and Scheme of Delegation.	5	5	FU	In progress			
Counter Fraud	Policy	Review and update of Counter-Fraud and Confidential Reporting Policy.	5	5	CFA	Final (July 24)	N/A
	Self Assessment	Review of counter-fraud activity undertaken in 2023/24 against best practice to identify improvements to counter-fraud control environment.	10	10	CFA	In progress	
	NFI	Administration and monitoring of NFI database, alongside reviewing and monitoring progress made for relevant matches and further investigation where necessary.	20	20	CFA	In progress	
	Contingency	Allocation of time for counter-fraud work (investigating allegations of fraud, pro-active counter-fraud prevention and fraud detection exercises).	30	30	Con		

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	Procurement (Counter-Fraud)	Review of arrangements in place to ensure adequate controls to prevent procurement fraud.	15	15	AR	In Progress	
Advice & Consultancy	Contingency	General contingency for audit advice and future consultancy exercises, including advocacy of early Internal Audit involvement in projects and change.	20	20	Con		
Risk Management	Risk Management (Contingency)	Risk Management work performed by Risk Manager.	214	214	Con		
Contingency	General Contingency	Contingency for unplanned work arising in the year including extensions to existing jobs where necessary.	10	-11	Con		
	2023/24 Internal audit Plan	Time Required to complete work relating to the 2023/24 Internal audit Plan	0	31	Con		
Governance	Good Governance Principles / AGS	Internal Audit involvement in preparing Good Governance Principles and Annual Governance statement.	15	15	GGA	In Progress	
Management, Admin and Training	Administration	Time allocation for general administration tasks (Half an hour a day for Principal / Senior Auditors).	70	70	Con		
	Team Meetings and Reviews	Attendance at weekly one to ones, team meetings and away days.	30	30	Con		
	Management General	Time allocation for general management of the audit team (1 hour a day for Audit Manager and 3 hours a day for Head of Internal Audit and Risk Management).	100	100	Con		
	Management Review	Contingency for management review and quality assurance for Internal Audit Assignments (approximately 3 days per audit review).	130	130	Con		
	Training	Training programme for Internal Audit team (minimum of 5 days for each team member).	50	50	Con		
	Audit Committee	Preparation and review of Committee reports and attendance at Audit Committees.	40	40	Con		
	Audit Committee Effectiveness	Exercise to ensure appropriate training and processes in place to ensure effective Audit Committee in place (in line with best practice).	15	15	CIA	Complete	N/A
	Planning	Preparation of Audit Plan for 2025/26 including time to prepare a planning methodology.	20	20	Con		
	PSIAS Compliance (inc QAIP)	Exercise to complete self-assessment and review audit processes to ensure compliance with Standards.	10	10	CIA	Complete	N/A
	Review of Audit Methodology	Full review of audit methodology, manual and templates to ensure ongoing continuous improvement for the service	10	10	CIA	Complete	N/A
	Audit Universe (Con Imp)	Continuous improvement exercise to create risk-assessed audit universe to help inform understanding of risk environment and inform future planning.	20	20	CIA	Ongoing	
	Assurance Mapping (Con Imp)	Continuous improvement exercise to understand and map other sources of assurance and establish working relationships with relevant assurance providers with end goal of achieving an integrated assurance framework.	30	30	CIA	In progress	
	Public Health Objectives (Con Imp)	Review audit testing approach to ensure key Council objectives are considered in all audit engagements (where relevant).	10	10	CIA		
	Continuous Improvement - Contingency	Allocation for further continuous improvement activity following establishment of continuous improvement register.	30	30	Con		
TOTAL PRODUCTIVE DAYS			1644	1644			
Admin Codes	Annual Leave		285	285	Con		
	Bank Holidays		92	92	Con		
	Vacancies		325	325	Con		
	Sickness		46	46	Con		
TOTAL DAYS			2392	2392			

KEY

AR - Assurance Review

FU - Follow-Up

GC - Grant Claim

CFA - Counter-Fraud Activity

GGA - Good Governance Activity

CIA - Continous Improvement Activity

Con - Contingency