

Audit Committee

30 September 2024

Internal Audit Progress Update
Report Period Ended 30 June
2024



Report of Paul Darby, Corporate Director of Resources

Electoral division(s) affected:

Countywide.

Purpose of the Report

- 1 To provide Members of the Audit Committee with an update on the work that was carried out by Internal Audit during the period 1 April 2024 to 31 March 2025, as part of the Internal Audit Plan for 2024/25.

Executive Summary

- 2 The report provides an overview of performance against the Internal Audit Plan 2024/25, and aims to:
 - (a) Provide a high level of assurance, or otherwise, on internal controls operating across the Council that have been subject to an Internal Audit of systems and processes;
 - (b) Advise of any issues where controls need to be improved in order to effectively or better manage risks;
 - (c) Advise of other types of audit work carried out such as grant certification or advice and consultancy reviews where an assurance opinion on the control environment may not be applicable;
 - (d) Advise of any amendments to the Internal Audit Plan previously agreed;
 - (e) Track the progress of responses to Internal Audit reports and the implementation of agreed audit recommendations;
 - (f) Advise of any changes to the audit process; and
 - (g) Provide an update on performance against the key performance indicators agreed as part of the Audit Plan.

- 3 The appendices attached to this report are summarised below. Those marked with an asterisk are not for publication (Exempt information under Part 3 of Schedule 12a to the Local Government Act 1972, paragraph 3):
- (a) Appendix 2 – Performance against the Internal Audit Plan 2024/25;
 - (b) Appendix 3 – Final reports issued in the quarter ended 30 June 2024;
 - (c) Appendix 4 – The number of high and medium priority actions raised and implemented in 2024/25;
 - (d) Appendix 5 – Internal Audit performance indicators;
 - (e) Appendix 6* – Overdue Actions.

Recommendations

- 4 Members are asked to note:
- (a) the amendments made to the Internal Audit Plan during quarter one;
 - (b) the work undertaken by Internal Audit during the period ending 30 June 2024;
 - (c) the performance of the Internal Audit Service during the period; and
 - (d) the progress made by service managers in responding to the work of Internal Audit.

Background

- 5 As an independent consultancy service, the Council's Internal Audit Team strives to continue to add value and improve the organisation's operations as well as providing objective assurance to service managers and the Council.
- 6 The Internal Audit Plan for 2024/25, covering the period 1 April 2024 to 31 March 2025, was approved by the Audit Committee on 20 May 2024.

Progress against the Internal Audit Plan

- 7 A summary of the approved Internal Audit Plan for each Service Grouping, updated to include work in progress and any audits brought forward from last year's plan, is attached at Appendix 2. The appendix illustrates the status of each audit as at 30 June 2024 and, where applicable, also gives the resultant assurance opinion.
- 8 A summary of the status of audits is illustrated in the table below:

Service Grouping	Not Started	Preparation and Planning	In Progress	Draft Report	Final Report / Complete
Adult and Health Services (AHS)	10	1	5	2	2
Chief Executive (CE)	8	2	0	1	1
Children and Young People's Services (CYPS) *Excluding Schools	20	0	1	1	6
Neighbourhoods and Climate Change (NCC)	12	0	1	0	1
Regeneration, Economy and Growth (REG)	15	0	1	1	2
Resources (RES)	25	11	16	5	2
Schools	16	12	1	3	7
TOTAL	106	26	25	13	21

- 9 A summary of the final internal audit reports issued during quarter one is presented in Appendix 3.
- 10 The total number of productive days available during 2024/25 was originally estimated to be 2,856. As at 30 June 2024, the service had

delivered 723 productive days, representing 25.3% of the total estimated planned days for the year. The target to the end of June was for 22.5% to have been delivered, therefore performance was above the profiled target.

- 11 As at 30 June, approximately 18% of the audits in the plan had been delivered.
- 12 Although the service operated with a full complement of staff, there continues to be significant training and development requirements which need to be met. In addition, there were some instances of staff sickness during the period which impacted on the productive capacity within the team.

Internal Audit activity in the quarter

Amendments to the Approved Internal Audit Plan

- 13 Two reviews were removed from the approved Internal Audit Plan in the quarter.

Service Grouping	Audit	Audit Type	Reason
Regeneration & Economic Growth	Finance Durham	Assurance	Deferred to 2025/26 due to the retirement of key contacts and to allow the new post holder a period of time to become familiar with their roles and responsibilities
Chief Executive Service	Public Interest Report - Culture and Governance	Advice & Consultancy	Service indication that no internal audit work is required at the present time but to be reconsidered as part of the strategic audit planning process.

- 14 Two unplanned reviews were added to the Internal Audit Plan in the quarter.

Service Grouping	Audit	Audit Type	Reason
Neighbourhoods & Climate Change	Nature for Climate Peatland (Claim 3)	Grant	Grant expenditure verification required for the period September 2023 to March 2024.

Service Grouping	Audit	Audit Type	Reason
Resources	Council Tax – Refunds	Assurance	Key financial system review focused specifically on the sub system of refunds.

Outstanding Management Responses to Draft Internal Audit Reports

15 There are no overdue management responses to draft reports.

Survey Response Rate

16 The table below sets out the response rate and average score, by Service Grouping, for the customer satisfaction surveys issued during the period up to 30 June 2024. The average score of 4.9 out of 5 (where 1= Very Poor and 5 = Very Good) is above the average score from 2023/24, which was 4.7.

Service Grouping	Surveys issued	Surveys returned	% returned	Av. score
Adult and Health Services (AHS)	2	2	100%	5.0
Children and Young People's Services (CYPS) *Excluding Schools	3	2	67%	5.0
Chief Executive (CE)	1	1	100%	4.7
Neighbourhoods and Climate Change (NCC)	1	1	100%	4.3
Regeneration, Economy and Growth (REG)	2	2	100%	5.0
Resources (RES)	4	4	100%	4.9
Schools	6	2	33%	4.9
TOTAL	19	14	74%	4.9

Responses to Internal Audit Findings and Recommendations

17 Details of the numbers of High and Medium priority ranked recommendations that have been raised and those that are overdue, by Service Grouping, are presented in Appendix 4.

18 A summary of progress on the actions due, implemented and overdue, as at 30 June 2024, is given in the table below.

Service Grouping	No. of Actions Due	No. of Actions Implemented	No. Overdue by Original Target Date	No. with Revised Target Date	No. Overdue by Revised Target Date
Adult and Health Services (AHS)	12	12	0	0	0
Chief Executive (CE)	15	15	0	0	0
Children and Young People's Services (CYPS) [Excluding Schools]	10	10	0	0	0
Neighbourhoods and Climate Change (NCC)	31	31	0	0	0
Regeneration, Economy and Growth (REG)	25	25	0	0	0
Resources (RES)	228	223	5	5	0
TOTAL	321	316	5	5	0

19 It is encouraging to note that, of the 321 actions due to be implemented, 316 (98%) have been implemented. Details of the actions that are overdue, following their agreed original target dates, are included at Appendix 6. All of the overdue actions have revised dates for expected implementation.

Limited Assurance Audit Opinions

20 There were no 'limited assurance' opinion audits issued in the period.

Performance Indicators

21 A summary of actual performance, as at the end of June 2024, compared with our agreed targets, is detailed in Appendix 5.

Background papers

- Specific Internal Audit reports issued and working papers.

Other useful documents

- Previous Committee reports.

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Appendix 1: Implications

Legal Implications

The Accounts and Audit Regulation 2015 (Part 2, Section 5) states a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal audit standards or guidance.

Furthermore, Internal Audit assists the Corporate Director of Resources in fulfilling their duties under Section 151 of the Local Government Act 1972 which requires each Local Authority to make arrangements for the proper administration of their financial affairs.

Finance

There are no direct financial implications associated with this report.

Internal Audit work has clear and direct effects, through recommendations made, to assist in improving value for money obtained, the probity and propriety of financial administration, and / or the management of operational risks.

Consultation

All Corporate Directors and Heads of Service.

Equality and Diversity / Public Sector Equality Duty

None.

Climate Change

There are no direct implications on climate change as a result of this report, however the Internal Audit Service ensures that it considers climate change and sustainability in the recommendations that are made.

Human Rights

None.

Crime and Disorder

None.

Staffing

None.

Accommodation

None.

Risk

The key risk is that actions agreed in audit reports to improve the control environment and assist the Council in achieving its objectives are not implemented. To mitigate this risk, a defined process exists within the Service to gain assurance that all actions agreed have been implemented on a timely basis. Such assurance is reflected in reports to the Audit Committee. Where progress has not been made, further action is agreed and overseen by the Audit Committee to ensure action is taken.

Procurement

None.

INTERNAL AUDIT PLAN FOR PERIOD 1 APRIL 2024 TO 31 MARCH 2025

SERVICE GROUPING	SERVICE	AUDIT ACTIVITY	AUDIT TYPE	STATUS	OPINION
2023 / 2024 audits brought forward into plan					
Adult and Health Services	Adult Care	Joint Committee Development	Advice & Consultancy	Final Report	N/A
Adult and Health Services	Public Health	Stop Smoking Service	Assurance	Final Report	Substantial
Adult and Health Services	Adult Care	Extra Care Housing	Assurance	Draft Report	Moderate
Adult and Health Services	Adult Care	Azeus Panel Process	Assurance	Draft Report	Moderate
Childrens and Young People's Services	Children's Social Care	Special Guardianship and Child Arrangement Orders	Follow Up	Draft Report	
Childrens and Young People's Services	Children's Social Care	Supervised Spend - Leaving Care Service	Assurance	Final Report	Moderate
Childrens and Young People's Services	Children's Social Care	High Needs Top Up Funding Arrangements in Schools	Assurance	Not yet started	
Neighbourhoods and Climate Change	Community Protection Services	Intelligence Handling	Assurance	Final Report	Substantial
Neighbourhoods and Climate Change	Environment	Fleet Management - Hire Process	Assurance	Not Yet Started	
Regeneration, Econmoy and Growth	Planning and Housing	Homes England	Assurance	Draft Report	
Regeneration, Econmoy and Growth	Corporate Property and Land	Asset Valuation	Assurance	Final Report	Substantial
Regeneration, Econmoy and Growth	Economic Development	UK Shared Prosperity Fund	Assurance	Final Report	Substantial
Regeneration, Econmoy and Growth	Economic Development	Finance Durham	Assurance	Deferred	
Resources	Corporate Finance and Commercial Services	Leases	Advice & Consultancy	Planning & Preparation	
Resources	Corporate Finance and Commercial Services	Section 256 agreements	Assurance	Final Report	N/A
Resources	Digital Services	Change Management	Assurance	Final Report	Moderate
Resources	Digital Services	Active Directory	Assurance	Planning & Preparation	
Resources	Digital Services	Platform Security - Virtual Machines	Assurance	Draft Report	
Resources	HR and Employee Services	Payroll - Overarching	Assurance	In Progress	
Resources	HR and Employee Services	Payroll - Taxation (PAYE)	Assurance	Draft Report	
Resources	HR and Employee Services	Payroll - Allowance Payments	Assurance	In Progress	
Resources	HR and Employee Services	Agency System	Assurance	Draft Report	
Resources	Procurement, Sales and Business Services	Creditors	Key System	In Progress	
Resources	Procurement, Sales and Business Services	Creditor Payments - Supplier Masterfile	Key System	Draft Report	
Resources	Procurement, Sales and Business Services	Creditor Payments - Duplicate payment checking process	Key System	Draft Report	
Resources	Procurement, Sales and Business Services	Support for Standard Process using HALO - SLA Charging Process	Advice & Consultancy	Complete	N/A
Resources	Procurement, Sales and Business Services	Tender Opening and Evaluation Processes	Key System	In Progress	
Resources	Transactional and Customer Services	Council Tax - Overarching Report	Key System	In Progress	
Resources	Transactional and Customer Services	Council Tax: Quality Assurance & Appeals	Key System	In Progress	
Resources	Transactional and Customer Services	Housing Benefits and Council Tax Reduction - Overarching	Key System	In Progress	
Resources	Transactional and Customer Services	Housing & Council Tax Reduction - Supported Accommodation	Advice & Consultancy	In Progress	
Resources	Transactional and Customer Services	Customer Services Process Review	Advice & Consultancy	In Progress	
Resources	Transactional and Customer Services	Household Support Fund	Advice & Consultancy	Planning & Preparation	
Resources	Transactional and Customer Services	Debtors	Key System	In Progress	
Resources	Transactional and Customer Services	Debtors - Debt Referrals to services	Key System	In Progress	
Resources	Transactional and Customer Services	Debtors - Knockdown Damage Process	Key System	In Progress	
Resources	Transactional and Customer Services	Deputy and Appointee Team - Personal Allowance Payments	Assurance	Planning & Preparation	
Resources	Corporate Finance and Commercial Services	Credit Union	Advice & Consultancy	Complete	N/A
Chief Executive Service	Corporate Affairs	Data Quality	Assurance	Planning & Preparation	
Chief Executive Service	Legal and Democratic Services	Non-RIPA Surveillance	Assurance	Draft Report	Substantial
Chief Executive Service	Legal and Democratic Services	Public Interest Report - Culture and Governance	Advice & Consultancy	Cancelled	
Internal Audit Plan for period from 1st April 2024 to 31 March 2025					
Adult and Health Services	Commissioning	Workforce Development Fund	Assurance	Not yet started	
Adult and Health Services	Adult Care	Transition Arrangements between Childrens and Adult Services	Assurance	Not yet started	
Adult and Health Services	Commissioning	Commissioning of LD MH Services - Residential Care	Assurance	In Progress	
Adult and Health Services	Adult Care	New CQC Inspection Regime	Assurance	Not yet started	
Adult and Health Services	Adult Care	County Durham Care & Support - Shared Lives	Assurance	Not yet started	
Adult and Health Services	Adult Care	Adaptations Service	Assurance	Planning & Preparation	
Adult and Health Services	Adult Care	Learning Disability Task and Finish Group	Advice & Consultancy	In Progress	
Adult and Health Services	Adult Care	Rolling Respite Care	Assurance	Not yet started	
Adult and Health Services	Public Health	PharmOutcomes - Influenza Vaccination Claims	Assurance	In Progress	Substantial
Adult and Health Services	Public Health	Healthy Start Vitamin Distribution	Assurance	Not yet started	
Adult and Health Services	Adult Care	SALT - Short and Long Term Care	Assurance	Not yet started	
Adult and Health Services	Commissioning	Commissioning of LDMH Services - Supported Living	Assurance	In Progress	
Adult and Health Services	Adult Care	CITO System Review	Assurance	Not yet started	
Adult and Health Services	Adult Care	Azeus Board	Assurance	In Progress	
Adult and Health Services	Adult Care	Azeus - Data Quality	Assurance	Not yet started	
Adult and Health Services	Adult Care	Azeus - Provision Costing	Assurance	Not yet started	
Childrens and Young People's Services	Early Help, Inclusion and Vulnerable Children	Supporting Families Programme	Grant	Not yet started	
Childrens and Young People's Services	Early Help, Inclusion and Vulnerable Children	Supporting Families Programme Q1	Grant	Final Report	N/A
Childrens and Young People's Services	Early Help, Inclusion and Vulnerable Children	Supporting Families Programme Q2	Grant	Not yet started	
Childrens and Young People's Services	Early Help, Inclusion and Vulnerable Children	Supporting Families Programme Q3	Grant	Not yet started	
Childrens and Young People's Services	Early Help, Inclusion and Vulnerable Children	Supporting Families Programme Q4	Grant	Not yet started	
Childrens and Young People's Services	Education and Skills	Multiply (UKSPF) Funding	Grant	Final Report	N/A
Childrens and Young People's Services	Children's Social Care	Lifelong Links Programme Grant	Grant	Final Report	N/A
Childrens and Young People's Services	Children's Social Care	PEER Mentoring Grant	Grant	Final Report	N/A
Childrens and Young People's Services	Children's Social Care	Foster Carer Payments	Assurance	Not yet started	
Childrens and Young People's Services	Children's Social Care	Placement Resource Panel (PRP) Arrangements	Assurance	Not yet started	
Childrens and Young People's Services	Early Help, Inclusion and Vulnerable Children	SALT - Speech, Language and Communication Therapy - Shortage of	Assurance	Not yet started	
Childrens and Young People's Services	Children's Social Care	Children's Homes	Assurance	Not yet started	
Childrens and Young People's Services	Early Help, Inclusion and Vulnerable Children	Family Hubs and Start for Life	Grant	Final Report	Substantial
Childrens and Young People's Services	Children's Social Care	Children's Homes - Procurement Cards	Advice & Consultancy	Not yet started	
Childrens and Young People's Services	Early Help, Inclusion and Vulnerable Children	One Point Intensive Family Support Team and Family Hubs	Assurance	Not yet started	
Childrens and Young People's Services	Early Help, Inclusion and Vulnerable Children	Disability Commissioning Arrangements (Short Breaks)	Assurance	Not yet started	
Childrens and Young People's Services	All Service	Caldicott Compliance	Assurance	Not yet started	
Childrens and Young People's Services	All Service	Caldicott Group	Advice & Consultancy	In Progress	
Childrens and Young People's Services	Children's Social Care	Liquidlogic	Assurance	Not yet started	
Childrens and Young People's Services	Education and Skills	School Transport Budget	Assurance	Not yet started	
Childrens and Young People's Services	Education and Skills	Schools - Safe Recruitment and Selection	Advice & Consultancy	Not yet started	
Childrens and Young People's Services	Early Help, Inclusion and Vulnerable Children	Home to School Transport Procurement Workstream	Assurance	Not yet started	
Childrens and Young People's Services	Education and Skills	Arrangements for the allocation of SEN funding and its application in schools	Assurance	Not yet started	
Childrens and Young People's Services	Education and Skills	Review of Swimming SLA	Assurance	Not yet started	
Childrens and Young People's Services	Early Help, Inclusion and Vulnerable Children	Youth Justice Service	Assurance	Not yet started	
Neighbourhoods and Climate Change	Highways	Local Transport Capital Block Funding	Grant	Not Yet Started	
Neighbourhoods and Climate Change	Environment	Nature for Climate Peatland (Claim 3)	Grant	In Progress	
Neighbourhoods and Climate Change	Partnerships and Community Engagement	Community Grants Sample	Advice & Consultancy	Not Yet Started	
Neighbourhoods and Climate Change	Community Protection Services	Pollution Control	Assurance	Not Yet Started	
Neighbourhoods and Climate Change	Environment	Clean and Green	Assurance	Not Yet Started	
Neighbourhoods and Climate Change	Community Protection Services	Fees and Charges	Assurance	Not Yet Started	
Neighbourhoods and Climate Change	Community Protection Services	Civil Penalties (Civil Sanctions)	Assurance	Not Yet Started	
Neighbourhoods and Climate Change	Highways	Space on Highway	Assurance	Not Yet Started	
Neighbourhoods and Climate Change	Community Protection Services	Works in Default	Advice & Consultancy	Not Yet Started	
Neighbourhoods and Climate Change	Environment	Neighbourhood Wardens	Assurance	Not Yet Started	
Neighbourhoods and Climate Change	Environment	Utility Bills	Assurance	Not Yet Started	
Neighbourhoods and Climate Change	All Service	Advice and Guidance - NCC	Advice & Consultancy	Not Yet Started	
Regeneration, Econmoy and Growth	Planning and Housing	FAP and Property Re-Purpose Loans	Assurance	Not yet started	
Regeneration, Econmoy and Growth	Planning and Housing	Disabled Facilities Grant	Grant	In Progress	
Regeneration, Econmoy and Growth	Transport & Contract Services	Local Transport Capital Block Funding	Grant	Not yet started	
Regeneration, Econmoy and Growth	Transport & Contract Services	Bus Subsidy Ring Fenced Grant	Grant	Not yet started	
Regeneration, Econmoy and Growth	Planning and Housing	Home Upgrade Grant (HUG) 2	Grant	Not yet started	
Regeneration, Econmoy and Growth	Transport & Contract Services	Housing Infrastructure Fund - Newton Aycliffe	Grant	Not yet started	
Regeneration, Econmoy and Growth	Transport & Contract Services	Future high street - stronger town - LUF	Grant	Not yet started	
Regeneration, Econmoy and Growth	Corporate Property and Land	Health & Safety Group	Advice & Consultancy	Not yet started	
Regeneration, Econmoy and Growth	Corporate Property and Land	Asset Management	Assurance	Not yet started	
Regeneration, Econmoy and Growth	Corporate Property and Land	Surplus Property Process and Procedures	Advice & Consultancy	Not yet started	
Regeneration, Econmoy and Growth	Culture, Sport and Tourism	Consett Empire Theatre	Assurance	Not yet started	
Regeneration, Econmoy and Growth	Culture, Sport and Tourism	Gala Theatre - Box Office	Assurance	Not yet started	
Regeneration, Econmoy and Growth	Transport & Contract Services	Integrated Passenger Transport Unit - Adult Care Transport	Assurance	Not yet started	

INTERNAL AUDIT PLAN FOR PERIOD 1 APRIL 2024 TO 31 MARCH 2025

SERVICE GROUPING	SERVICE	AUDIT ACTIVITY	AUDIT TYPE	STATUS	OPINION
Regeneration, Economy and Growth	Transport & Contract Services	Transport Contract Management - Contract Documentation and Invoice	Assurance	Not yet started	
Regeneration, Economy and Growth	Transport & Contract Services	Transport Contract Management - Operator and Driver Verification	Assurance	Not yet started	
Regeneration, Economy and Growth	All Service	Advice and Guidance - REG	Advice & Consultancy	Not yet started	
Resources	Resources	Advice and Guidance - Resources	Advice & Consultancy	Not yet started	
Resources	Corporate Finance and Commercial Services	Direct Debit Payments	Assurance	Not yet started	
Resources	Corporate Finance and Commercial Services	VAT	Key System	Not yet started	
Resources	Corporate Finance and Commercial Services	Collection Fund	Key System	Not yet started	
Resources	Corporate Finance and Commercial Services	Section 256 agreements	Grant	Not yet started	
Resources	Corporate Finance and Commercial Services	Section 75 Agreements - Better Care Fund	Grant	Not yet started	
Resources	Digital Services	Mobile Phones	Assurance	Planning & Preparation	
Resources	Digital Services	Information Governance Group	Advice & Consultancy	Not yet started	
Resources	Digital Services	Environmental Information Requests	Assurance	Not yet started	
Resources	Digital Services	Backup Procedures	Assurance	Planning & Preparation	
Resources	Digital Services	SharePoint	Assurance	Planning & Preparation	
Resources	Digital Services	Digital Programme	Assurance	Planning & Preparation	
Resources	Digital Services	Digital Durham	Grant	Not yet started	
Resources	Digital Services	IT Asset Management	Advice & Consultancy	In Progress	
Resources	HR and Employee Services	Payroll: Access to Data - Records	Assurance	Not yet started	
Resources	HR and Employee Services	Payroll - Overarching	Assurance	Planning & Preparation	
Resources	HR and Employee Services	ResourceLink Programme Board	Advice & Consultancy	In Progress	
Resources	HR and Employee Services	Recruitment and Selection	Assurance	Not yet started	
Resources	HR and Employee Services	Attendance Management Framework	Assurance	Not yet started	
Resources	Procurement, Sales and Business Services	Payment Cards Workstream	Advice & Consultancy	In Progress	
Resources	Procurement, Sales and Business Services	Procurement Cards	Key System	Not yet started	
Resources	Procurement, Sales and Business Services	Creditor Payments	Key System	Not yet started	
Resources	Procurement, Sales and Business Services	Contract Management	Key System	Not yet started	
Resources	Procurement, Sales and Business Services	Contract Variations	Key System	Not yet started	
Resources	Transactional and Customer Services	Council Tax	Key System	Not yet started	
Resources	Transactional and Customer Services	Insolvency-Bankruptcy	Key System	Not yet started	
Resources	Transactional and Customer Services	Business Rates	Key System	Not yet started	
Resources	Transactional and Customer Services	Housing and Council Tax Benefits: Assessment - New Claims & Change in	Key System	In Progress	
Resources	Transactional and Customer Services	Welfare Assistance Scheme	Key System	Not yet started	
Resources	Transactional and Customer Services	Welfare Rights	Advice & Consultancy	Not yet started	
Resources	Transactional and Customer Services	County Durham Outreach and Support (CDOS)	Key System	Not yet started	
Resources	Transactional and Customer Services	Debtors	Key System	Not yet started	
Resources	Transactional and Customer Services	Cash Management	Key System	Planning & Preparation	
Resources	Transactional and Customer Services	Cash Management - Bishop Auckland Town Hall	Key System	Planning & Preparation	
Resources	Transactional and Customer Services	Financial Deputies	Assurance	Not yet started	
Resources	Transactional and Customer Services	Council Tax - Refunds	Key System	Not yet started	
Chief Executive Service	Corporate Affairs	Changing Places Toilets (CPTs)	Grant	Planning & Preparation	
Chief Executive Service	Corporate Affairs	Corporate Performance Management Framework	Assurance	Not yet started	
Chief Executive Service	Corporate Affairs	Corporate Business Intelligence	Assurance	Not yet started	
Chief Executive Service	Legal and Democratic Services	Police and Crime Panel Grant	Grant	Final Report	Substantial
Chief Executive Service	Legal and Democratic Services	Members Expenses	Assurance	Not yet started	
Chief Executive Service	Legal and Democratic Services	Electorat Services	Assurance	Not yet started	
Chief Executive Service	Legal and Democratic Services	RIPA Officers Group	Advice & Consultancy	Not yet started	
Chief Executive Service	Legal and Democratic Services	RIPA Officers Group - CF time	Advice & Consultancy	Not yet started	
Chief Executive Service	Legal and Democratic Services	Company Governance Group	Advice & Consultancy	Not yet started	
Chief Executive Service	Legal and Democratic Services	Registrars	Assurance	Not yet started	

FINAL REPORTS ISSUED IN PERIOD ENDING 30 JUNE 2024

AUDIT AREA	BRIEF DESCRIPTION OF SCOPE OF THE AUDIT	FINAL OPINION
ADULT AND HEALTH SERVICES (AHS)		
Joint Committee Development	Review the governance arrangements and decision making processes of the Joint Committee.	N/A
Stop Smoking Service	Review of the quit smoking data that is recorded on 1 System 4 Health and the supporting NRT e-voucher data that is recorded on the PharmOutcomes system.	Substantial
CHILDREN AND YOUNG PEOPLE'S SERVICES (CYPS)		
Supporting Families Programme Q1	Review of a sample of families from quarterly claim to confirm evidence supports the achievement of outcomes in accordance with the Supporting Families Programme Guidance.	N/A
Multiply (UKSPF) Funding	Review of grant payments to confirm they have been made in accordance with the terms of the grant.	N/A
Lifelong Links Programme Grant	Review of grant payments to confirm they have been made in accordance with the terms of the grant.	N/A
PEER Mentoring Grant	Review of grant payments to confirm they have been made in accordance with the terms of the grant.	N/A
Supervised Spend - Leaving Care Service	Review of Setting Up Home Allowance (SUHA) applications and payments.	Moderate
Family Hubs and Start for Life	Review of grant payments to confirm they have been made in accordance with the terms of the grant.	Substantial
NEIGHBOURHOODS AND CLIMATE CHANGE (NCC)		
Intelligence Handling	Assurance review of the arrangements in place to mitigate against the risks of; <ul style="list-style-type: none"> • Information received is lost/misfiled/incomplete. • Poor quality information is recorded. • Records breach confidentiality. • Records out of date or no longer relevant. • Unauthorised/Inappropriate Information requests are received and actioned. • Information in and out is communicated insecurely. • Access to records is inappropriate. 	Substantial

	<ul style="list-style-type: none"> • Outgoing information requests are unjustified/inappropriate. • Staff are unaware of information handling requirements and legislation. 	
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AUDIT AREA	BRIEF DESCRIPTION OF SCOPE OF THE AUDIT	FINAL OPINION
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REGENERATION, ECONOMY AND GROWTH (REG)		
UK Shared Prosperity Fund	To provide assurance on the management of the risk that funding is not spent in accordance with the grant conditions and, or, is spent on ineligible schemes leading to claw back by the Government.	Substantial
Asset Valuation	To provide assurance on the management of the risk of material misstatement of the value of assets in the statement of accounts.	Substantial

RESOURCES (Res)		
Section 256 agreements	Grant certification	N/A
Change Management	Assurance review of the arrangements in place to mitigate against the risks of: <ul style="list-style-type: none"> • Amendments/updates to the IT estate do not align with agreed standards. Program changes are not authorised and actioned in a controlled environment.	Moderate
Police and Crime Panel Grant	Grant Certification	Substantial
Durham Credit Union	Advice & guidance on the bank reconciliation process / data matching for Durham Credit Union	N/A
Support for Standard Process using HALO - SLA Charging Process	Advice & guidance on the process developed for the billing of SLA charges via the HALO system to replace a spreadsheet system	N/A

	Actions Due	Actions Implemented	Overdue Actions by original target date	Number of Actions where the original target has been revised	Overdue Actions following a revised target date
ADULT AND HEALTH SERVICES (AHS)					
2022/23					
High	0	0	0	0	0
Medium	4	4	0	0	0
Total	4	4	0	0	0
2023/24					
High	0	0	0	0	0
Medium	8	5	3	3	0
Total	8	5	3	3	0
2024/25					
High	0	0	0	0	0
Medium	0	0	0	0	0
Total	0	0	0	0	0
Overall Total	12	9	3	3	0
CHIEF EXECUTIVE					
2022/23					
High	0	0	0	0	0
Medium	15	15	0	0	0
Total	15	15	0	0	0
2023/24					
High	0	0	0	0	0
Medium	0	0	0	0	0
Total	0	0	0	0	0
2024/25					
High	0	0	0	0	0
Medium	0	0	0	0	0
Total	0	0	0	0	0
Overall Total	15	15	0	0	0
CHILDREN AND YOUNG PEOPLE'S SERVICES (CYPS)					
2022/23					
High	0	0	0	0	0
Medium	4	4	0	0	0
Total	4	4	0	0	0
2023/24					
High	0	0	0	0	0
Medium	6	5	1	1	0
Total	6	5	1	1	0
2024/25					
High	0	0	0	0	0
Medium	0	0	0	0	0
Total	0	0	0	0	0
Overall Total	10	9	1	1	0
NEIGHBOURHOODS AND CLIMATE CHANGE (NCC)					
2022/23					
High	9	9	0	0	0
Medium	16	16	0	0	0
Total	25	25	0	0	0
2023/24					
High	0	0	0	0	0
Medium	5	5	0	0	0
Total	5	5	0	0	0
2024/25					
High	0	0	0	0	0
Medium	1	1	0	0	0
Total	1	1	0	0	0
Overall Total	31	31	0	0	0
REGENERATION, ECONOMY AND GROWTH (REG)					
2022/23					
High	0	0	0	0	0
Medium	7	7	0	0	0
Total	7	7	0	0	0
2023/24					
High	2	2	0	0	0
Medium	16	15	1	1	0
Total	18	17	1	1	0
2024/25					
High	0	0	0	0	0
Medium	0	0	0	0	0
Total	0	0	0	0	0
Overall Total	25	24	1	1	0
RESOURCES (RES)					
2019/20					
High	0	0	0	0	0
Medium	105	104	1	1	0
Total	105	104	1	1	0
2020/21					
High	0	0	0	0	0
Medium	57	57	0	0	0
Total	57	57	0	0	0
2021/22					
High	1	1	0	0	0
Medium	15	15	0	0	0
Total	16	16	0	0	0
2022/23					
High	0	0	0	0	0
Medium	15	15	0	0	0
Total	15	15	0	0	0
2023/24					
High	1	1	0	0	0
Medium	34	30	4	4	0
Total	35	31	4	4	0
2024/25					
High	0	0	0	0	0
Medium	0	0	0	0	0
Total	0	0	0	0	0
Overall Total	228	223	5	5	0
TOTAL COUNCIL					
2019/20					
High	0	0	0	0	0
Medium	105	104	1	1	0
Total	105	104	1	1	0
2020/21					
High	0	0	0	0	0
Medium	57	57	0	0	0
Total	57	57	0	0	0
2021/22					
High	1	1	0	0	0
Medium	15	15	0	0	0
Total	16	16	0	0	0
2022/23					
High	9	9	0	0	0
Medium	61	61	0	0	0
Total	70	70	0	0	0
2023/24					
High	3	3	0	0	0
Medium	69	60	9	9	0
Total	72	63	9	9	0
2024/25					
High	0	0	0	0	0
Medium	1	1	0	0	0
Total	1	1	0	0	0
OVERALL TOTAL	321	311	10	10	0

Performance Indicators as at 30 June 2024

Efficiency		Objective: To provide maximum assurance to inform the annual audit opinion	
KPI	Measure of Assessment	Target & (Frequency of Measurement)	Actual
Productive audit time achieved	% of planned productive time from original approved plan completed.	90% (Annually)	25.3% as at 30 June 2024
Timeliness of Draft Reports	% of draft reports issued within 20 working days of end of fieldwork/closure interview	100% (Quarterly)	100% (24 out of 24)
Timeliness of Final Reports	% of final reports issued within 10 working days of receipt of management response	100% (Quarterly)	100% (14 out of 14)
Quarterly Progress Reports	Quarterly progress reports issued to Corporate Directors within one month of end of period	100% (Quarterly)	100%
Quality		Objective: To ensure that the service is effective and adding value	
KPI	Measure of Assessment	Target & (Frequency of Measurement)	
Recommendations agreed	% of recommendations made compared with recommendations accepted	95% (Annually)	100%
Post Audit Customer Satisfaction Survey Feedback	% of customers scoring audit service satisfactory or above (3 out of 5) where 1 is poor and 5 is very good	100% (Quarterly)	100% (14 out of 14) Av. score of 4.9
Customers providing feedback response	% of customers returning satisfaction returns	70% (Quarterly)	74%