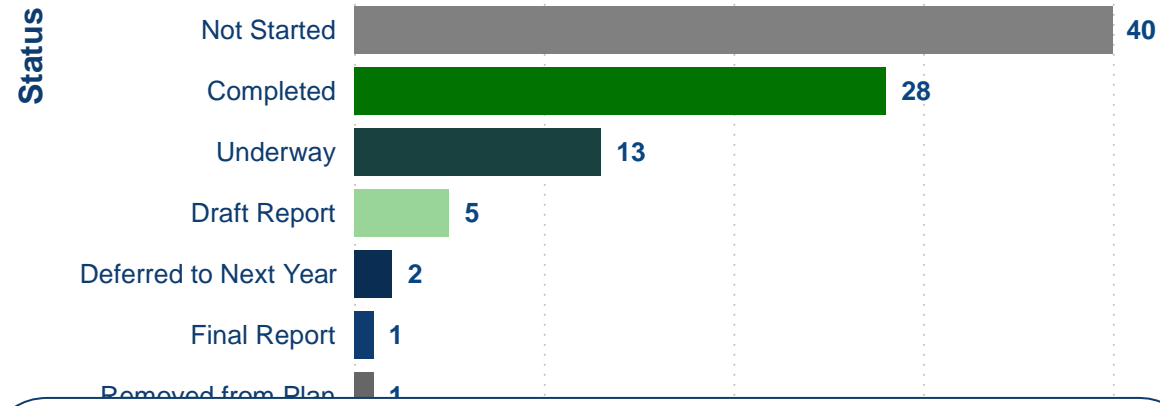
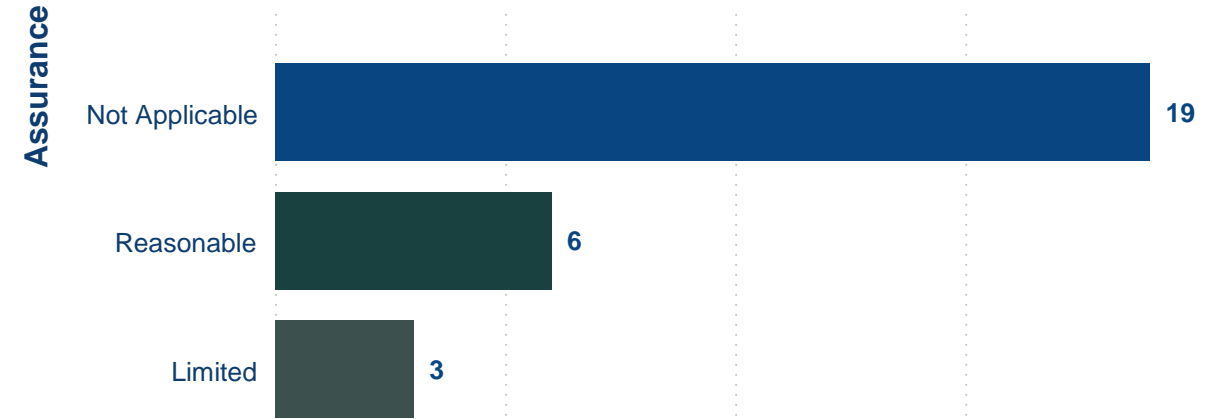


2024/25 Audit Plan Quarter 1 & 2 Outturn Report - Systems, Schools & Early Years

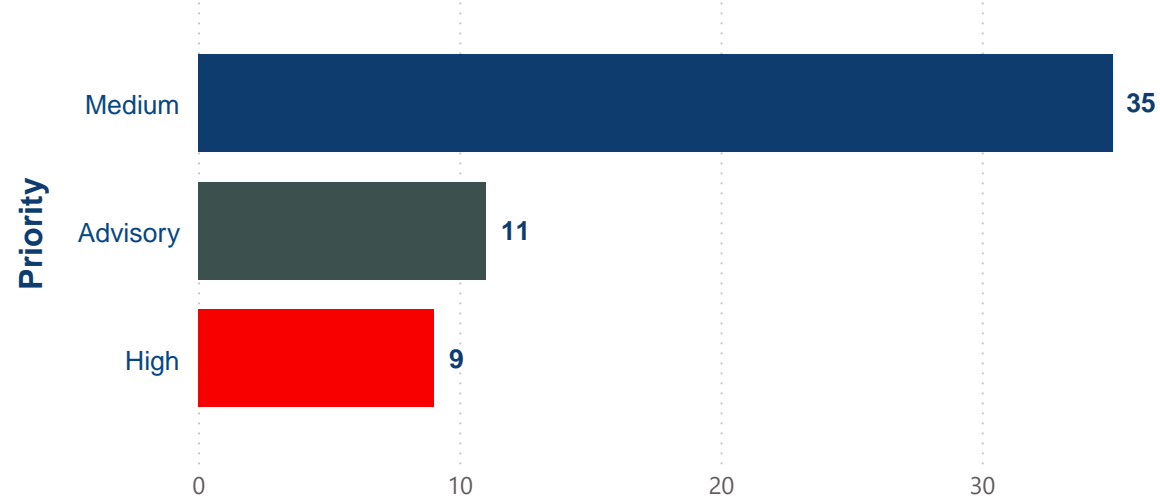
Audits by Status



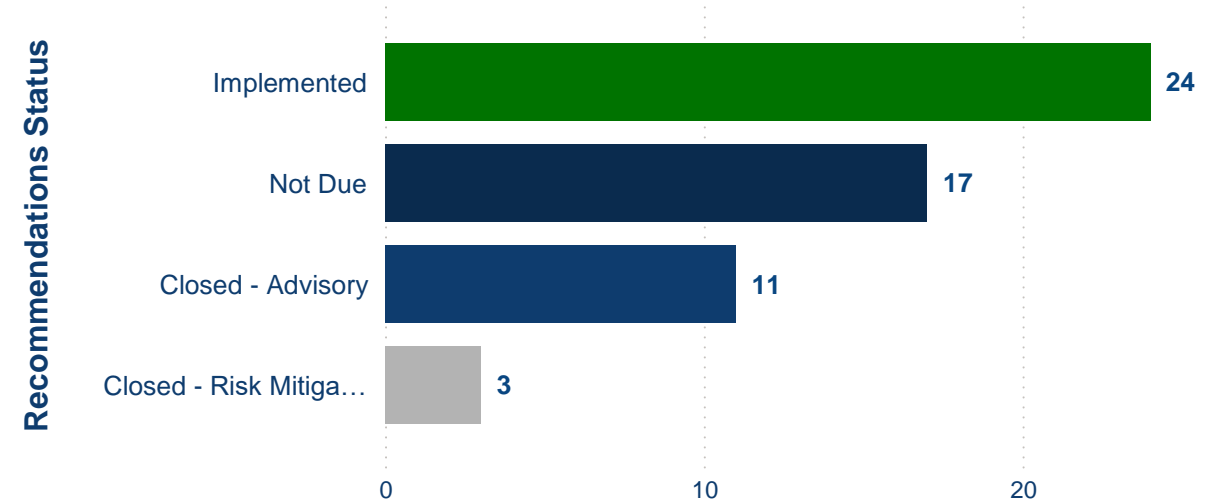
Audits by Assurance



Recommendations by Priority

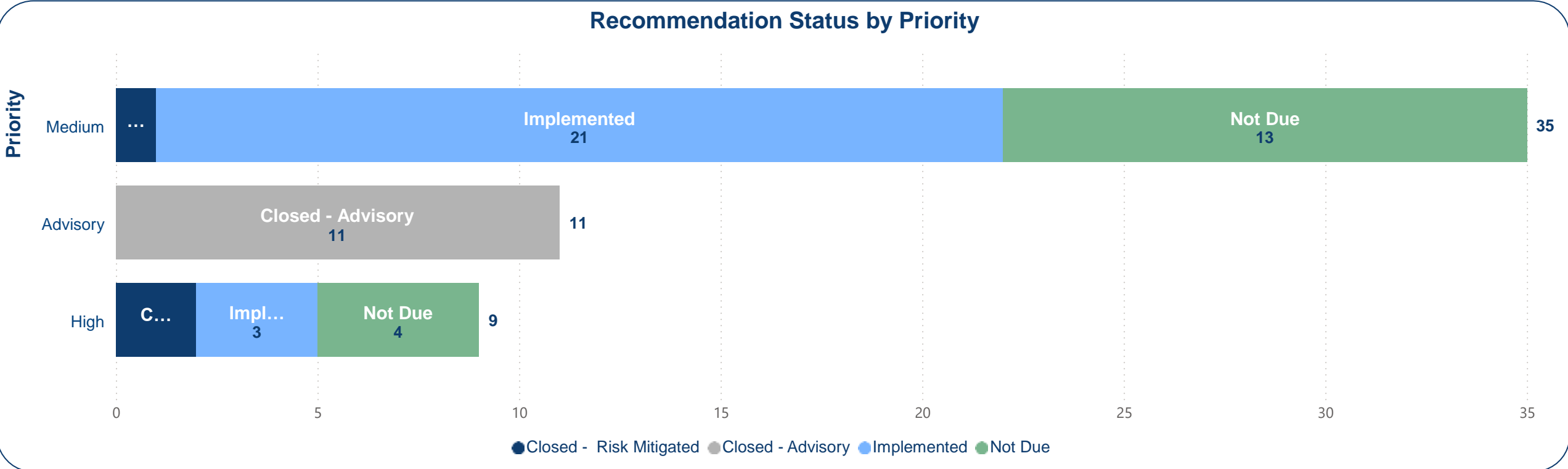


Recommendations by Status



2024/25 Audit Plan Quarter 1 & 2 Outturn Report - Systems, Schools & Early Years

Recommendation Status by Priority



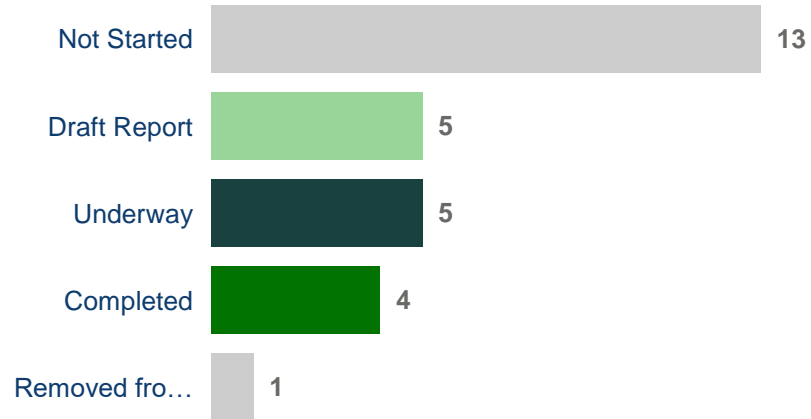
Audit Type	Status	Total
EY Audit	Not Started	15
Systems	Not Started	13
Schools	Not Started	10
Triennial	Not Started	2
Total		40

Audit Type	Assurance	Assurance
Systems	Limited	2
Systems	Not Applicable	2
Schools	Reasonable	3
EY Audit	Not Applicable	17
Total		24

Type	Closed - Advisory	Implemented	Not Due	Total
Systems		3	2	5
Schools	9	16	15	40
Health Check	2	5		7
Total	11	24	17	52

2024/2025 Audits

Audits by Status



Audits by Assurance

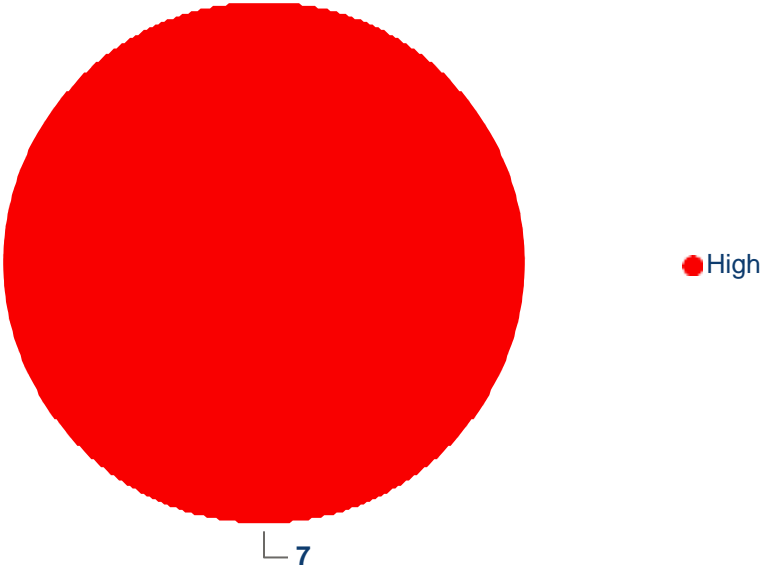


Title	Status	Assurance
Engagement of Consultants via Matrix - Governance & Compliance Culture (Phase 1)	Completed	Limited
Procurement Processes	Completed	Limited
Supported Families (Q1)	Completed	Not Applicable
Supported Families (Q2)	Completed	Not Applicable
Community Leasing	Draft Report	
Court of Protection: Deputyship and Appointeeships	Draft Report	
Engagement of Consultants via Matrix Follow Up	Draft Report	
Tenant Management Organisations	Draft Report	
Waivers Follow Up	Draft Report	
Children's: School and Early Years audit programme	Not Started	
Complaints	Not Started	
Contract Management - Waste	Not Started	
Contracts	Not Started	
High Income Areas	Not Started	
Joint Counter-Fraud Work	Not Started	
Risk and Assurance Mapping	Not Started	
Starting Well	Not Started	
Starting Well/ Aging Well	Not Started	
Supported Families	Not Started	
Supported Families (Q3)	Not Started	
Supported Families (Q4)	Not Started	
Whistleblowing	Not Started	
Data Protection - legacy contracts	Removed from Plan	
Council Tax (Empty Property Charges)	Underway	
Financial Assessment and Benefits	Underway	
Governance and Compliance Culture	Underway	
Highways	Underway	
Voids (Tenant Rechargeable Repairs)	Underway	

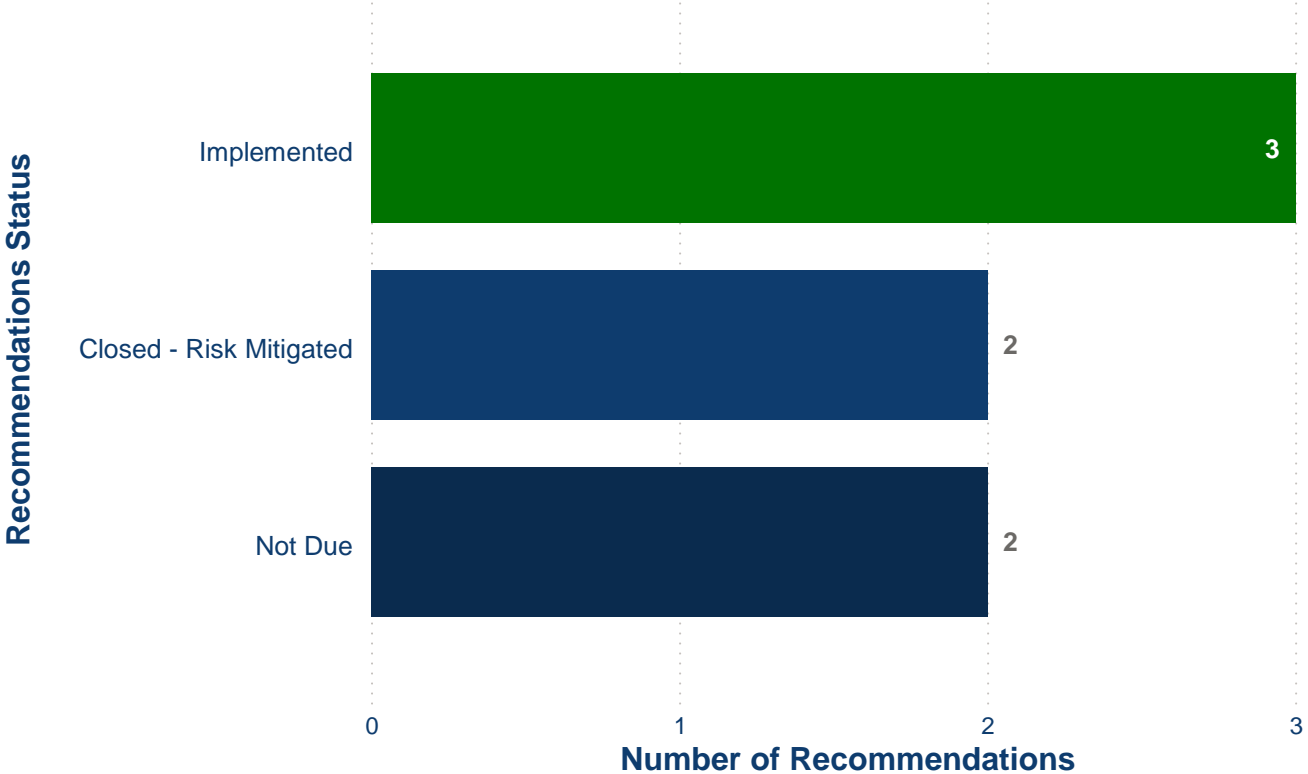
2024/2025 Audit Recommendations Progress - Systems

Internal Audit follows up all audit recommendations with management when the deadlines for implementation are due. There is a rolling programme of follow up work, with each auditor taking responsibility for tracking the implementation of recommendations made in their audit reports. The implementation of audit recommendations, in systems where limited assurance was provided, is verified through a follow up audit review. This work is of high importance given that the Council’s risk exposure remains unchanged if management fail to implement the recommendations raised in respect of areas of control weakness. A key element of the Audit Committee’s role is to monitor the extent to which recommendations are implemented as agreed and within a reasonable time period.

Recommendations Raised in 2024/25 by Priority

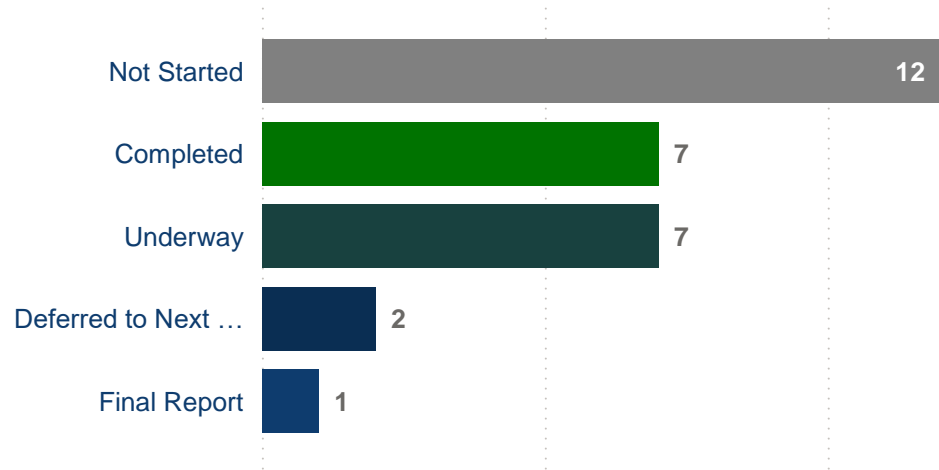


Recommendations by Status

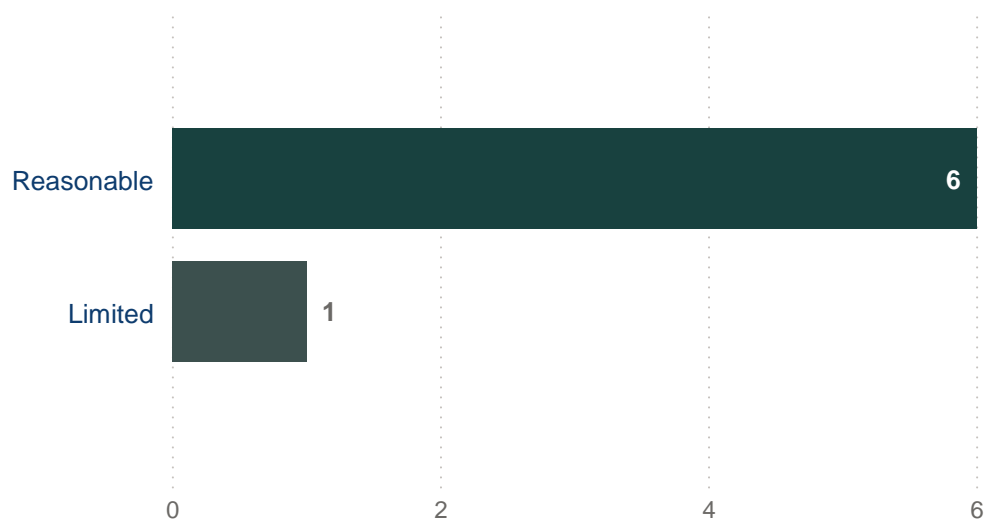


2024/2025 Audit Plan Monitoring - Schools

Audits by Status



Audits by Assurance



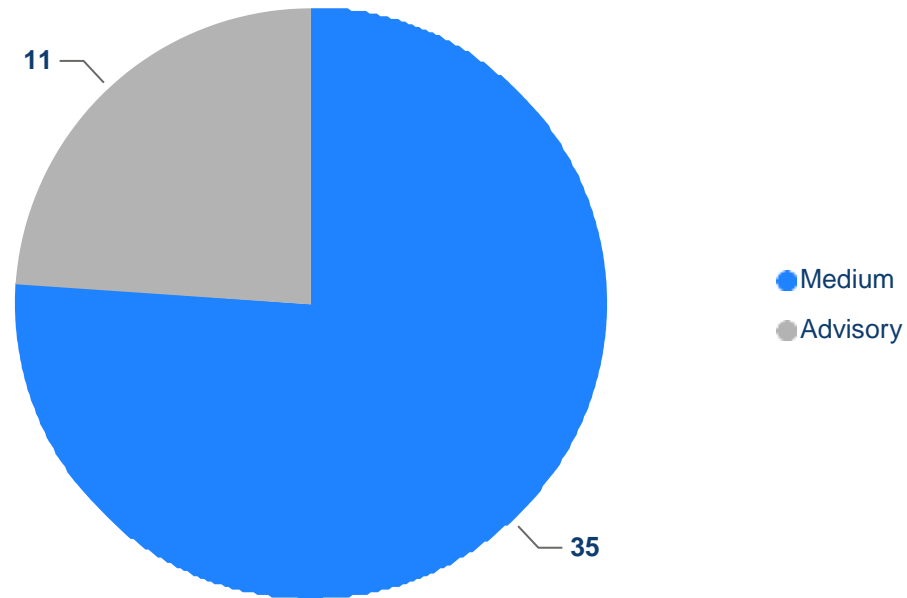
Title	Status	Assurance
Brady (TR)	Completed	Reasonable
Crownfield Infants (HC)	Completed	Reasonable
Hilldene Primary (TR)	Completed	Reasonable
La Salette RC Primary (HC)	Completed	Reasonable
Shaw Primary Academy (HC)	Completed	Reasonable
Suttons (TR)	Completed	Reasonable
The Towers Federation (TR)	Completed	Limited
St Josephs Catholic Primary (TR)	Deferred to Next Year	
The Towers Federation (HC)	Deferred to Next Year	
Harold Court Primary (TR)	Final Report	
Clockhouse Primary (HC)	Not Started	
Corbets Tey Primary (HC)	Not Started	
Engayne Primary (HC)	Not Started	
Harold Wood Primary (TR)	Not Started	
La Salette Catholic Primary (HC)	Not Started	
Langtons Infants (HC)	Not Started	
Rainham Village Primary (HC)	Not Started	
St Albans Catholic Primary (HC)	Not Started	
St Edwards Church of England Primary (HC)	Not Started	
St Josephs Catholic Primary (HC)	Not Started	
St Patricks Roman Catholic Primary (HC)	Not Started	
The Growing Together Federation (TR)	Not Started	
Emerson Park Academy (HC)	Underway	
Squirrels Heath Infants (TR)	Underway	
St Josephs - (HC)	Underway	
St Marys Catholic Primary (TR)	Underway	
St Peters Catholic Primary (TR)	Underway	
The Aspire Learning Federation (HC)	Underway	

The Learning and Achievement Federation (TR) Underway

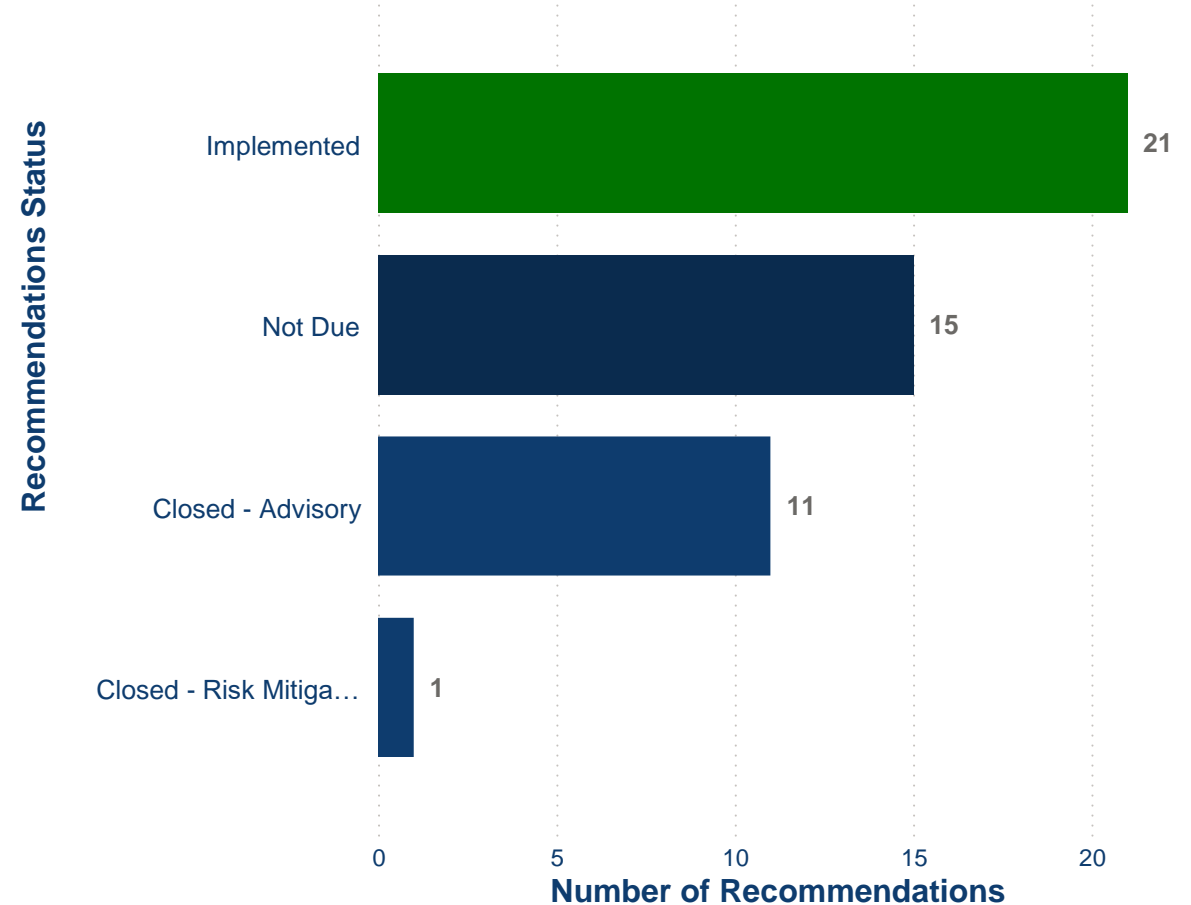
2024/2025 Audit Recommendations Progress - Schools

Similarly to systems audit recommendations, Internal Audit follows up all audit recommendations when the deadlines for implementation are due. Where schools buy in an annual Health Check, the scope would include following up on the implementation of recommendations raised during the previous audit.

Recommendations Raised in 2024/25 by Priority

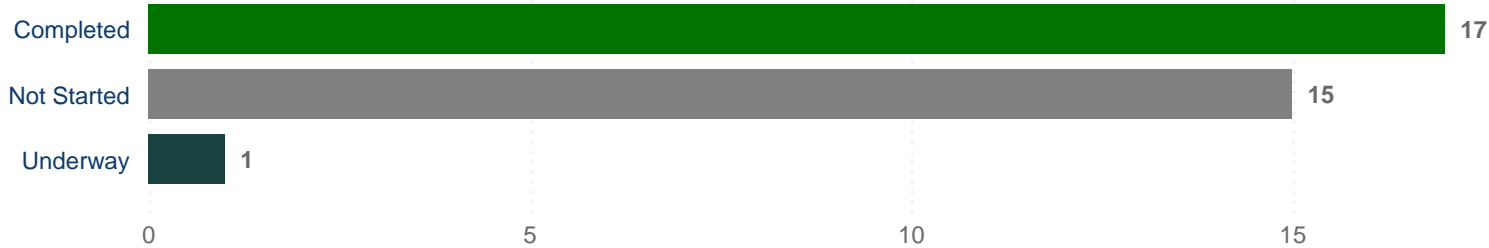


Recommendations by Status



2024/2025 Audit Plan Monitoring - Early Years

Audits by Status



Title	Status
Wingle-Tye Preschool Ltd 1 (Nelmes School)	Completed
Truly Scrumptious Early Years (Romford) Day Nursery	Completed
Toddle-Inn Day Nursery	Completed
Rise Park Infants' School	Completed
Playhouse Preschool	Completed
Lottie and Ollie Day Nursery	Completed
Immanuel School	Completed
Elm Park Baptist Church Playgroup	Completed
Edenberries Day Nursery And Preschool	Completed
Creative Kids Day Nursery (Gidea Park)	Completed
Clockhouse Primary School	Completed
Childminder - SS	Completed
Childminder - KB	Completed
Childminder - DL	Completed
Childminder - BK	Completed
Childminder - AP	Completed
Childminder - AI	Completed

Title	Status
Towers Infant School	Underway
Bretons Preschool	Not Started
Chatterbugs Day Nursery	Not Started
Childminder - EW	Not Started
Childminder - JL	Not Started
Drapers' Pyrgo Priory School	Not Started
Essex After Schools Club Ltd - Drapers Pyrgo Priory	Not Started
Fledgelings Day Nursery (Hornchurch)	Not Started
Forget-me-Not Day Nursery	Not Started
Gidea Park Preparatory School and Nursery	Not Started
Playdays 1 Preschool (Harold Hill Community Centre)	Not Started
Playdays 2 Preschool (Betty Strathern Centre)	Not Started
Star Bright Day Nursery	Not Started
The Railway Children Gidea Park Nursery	Not Started
Tiddlywinks Playgroup Ltd	Not Started
Topsy Turvy Preschool	Not Started