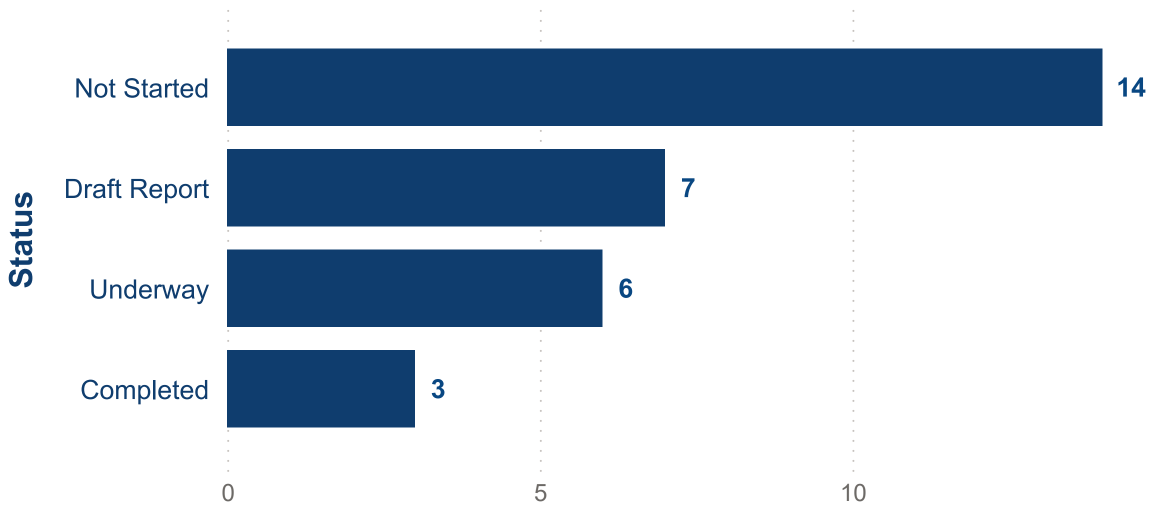
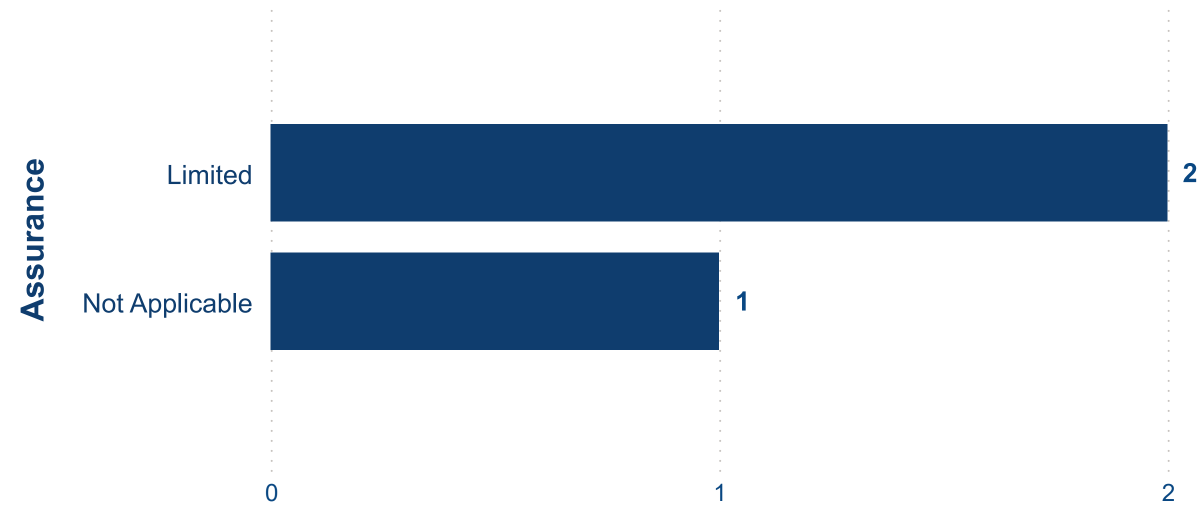
2025/26 Audit Plan Outturn Report (November) - Systems

Appendix 1

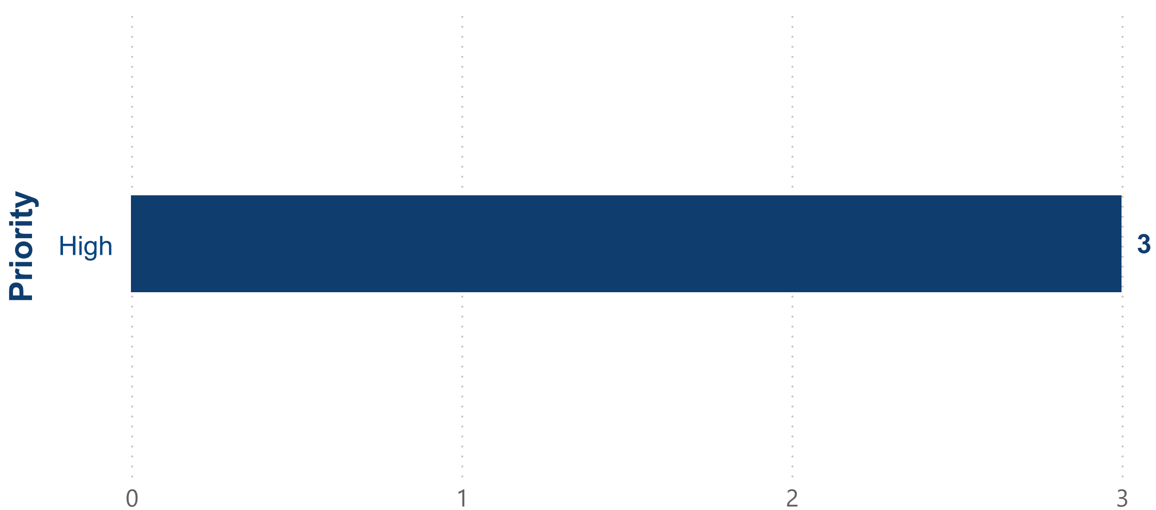
Audits by Status



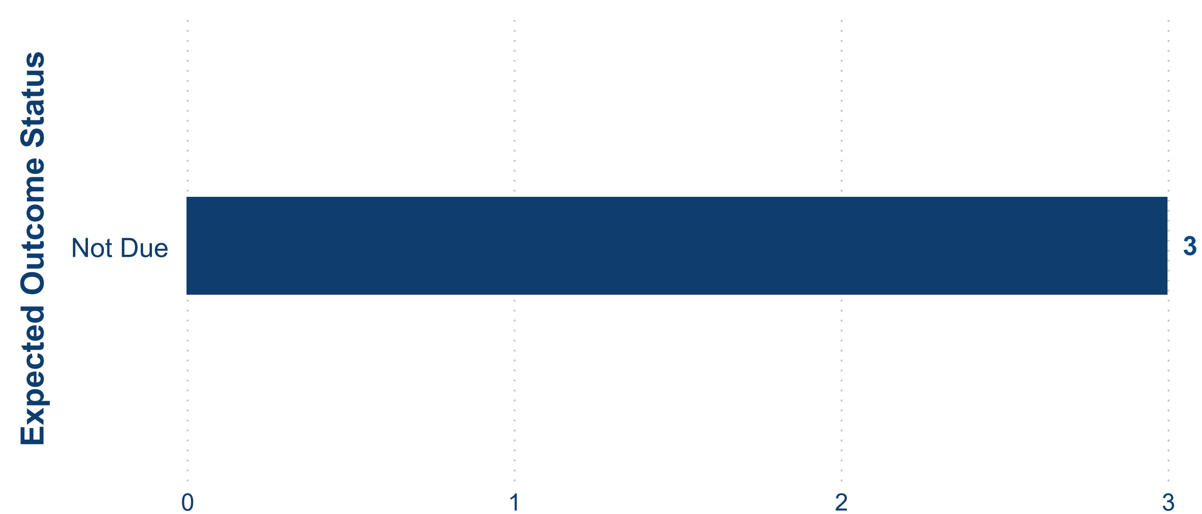
Audits by Assurance



Expected Outcomes / Recommendations by Priority



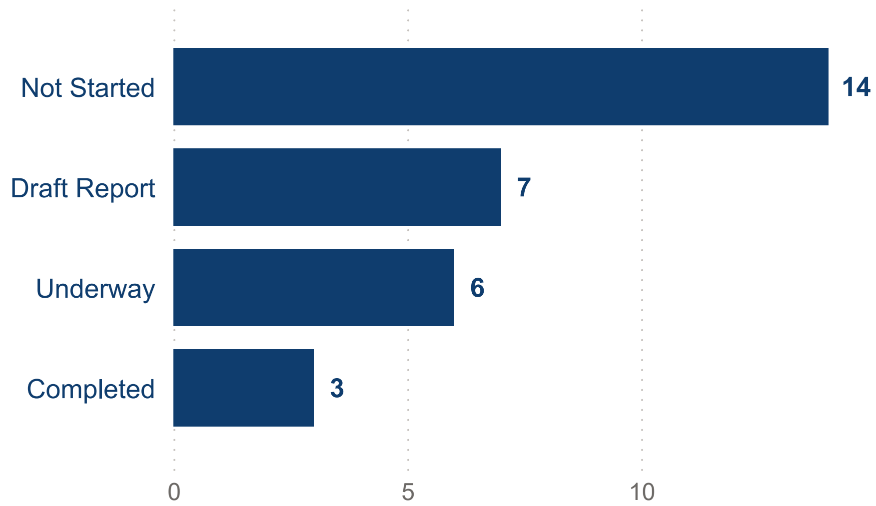
Expected Outcomes / Recommendations by Status



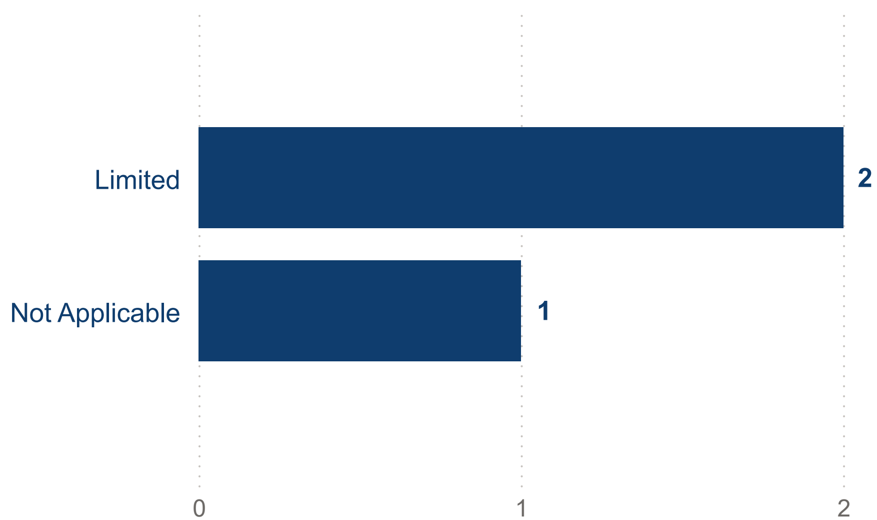
2025/2026 Audit Plan Monitoring - Systems

Appendix 1

Audits by Status



Audits by Assurance



Title	Status	Assurance
Budget Management (Parking)	Completed	Limited
Mayors Charity Fund	Completed	Not Applicable
Procurement Processes Follow Up	Completed	Limited
Asset Data	Draft Report	
Community Leasing	Draft Report	
Court of Protection: Deputyship and Appointeeships Follow Up	Draft Report	
Early Years - End of Year Output Report	Draft Report	
Garage Allocations	Draft Report	
Marketplace Management	Draft Report	
Temporary Accommodation - Follow Up	Draft Report	
Asset Management - Corporate Landlord	Not Started	
Contract Management - Waste	Not Started	
Contracts	Not Started	
Financial Assessment and Benefits Follow Up	Not Started	
Health and Safety	Not Started	
Highways - Phase 2	Not Started	
Housing Benefits	Not Started	
Mercury Land Holdings	Not Started	
Private Sector Leasing	Not Started	
Special Guardianship payments	Not Started	
Starting Well	Not Started	
Starting Well/ Aging Well	Not Started	
Tree Maintenance	Not Started	
Voids (Tenant Rechargeable Repairs) (24/25)	Not Started	
Budgetary Control	Underway	
Cipfa FM Code	Underway	
Complaints	Underway	
Council Tax (Empty Property Charges)	Underway	
Financial Assessment and Benefits	Underway	
Tenant Management Organisations Follow Up	Underway	

2025/2026 Expected Outcomes / Recommendations - Systems

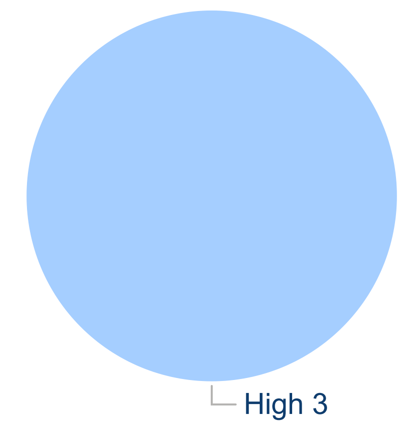
Appendix 1

Monitoring of Audit Actions
Internal Audit maintains a structured programme of follow-up work to ensure that agreed actions arising from audit findings are implemented in a timely manner. Each auditor is responsible for monitoring the progress of actions identified in their audit reports, with follow-ups scheduled according to the implementation deadlines.

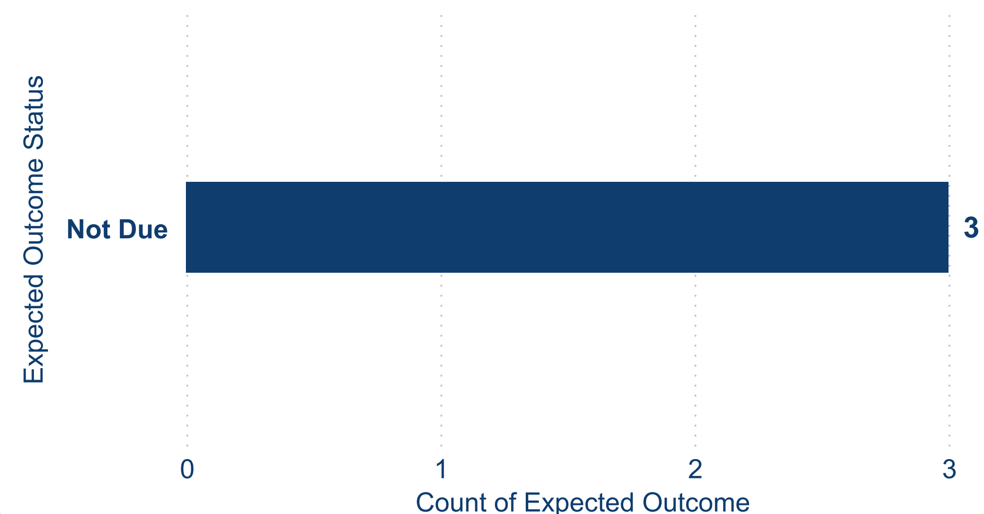
For audits where limited assurance was provided, a formal follow-up review is conducted to verify that planned actions have been effectively implemented. This work is of high importance given that the Council's risk exposure remains unchanged if management fail to implement the actions raised in respect of areas of control weakness.

A key element of the Audit Committee's role is to monitor the extent to which planned actions are implemented as agreed and within a reasonable timescale, with particular focus applied to any high-risk actions.

Expected Outcomes / Recommendations Raised in 2025/26 by Priority



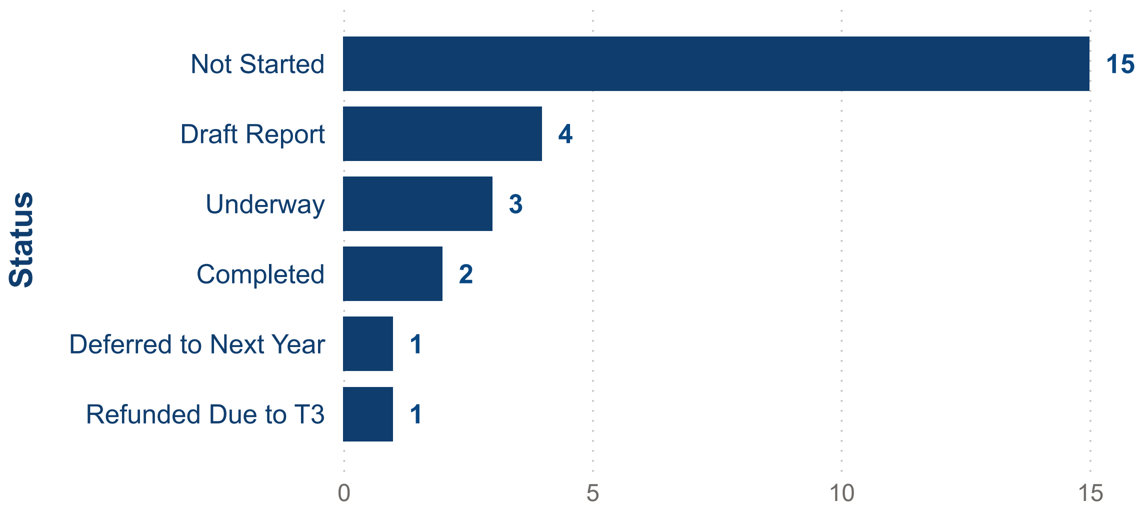
Expected Outcomes / Recommendations by Status



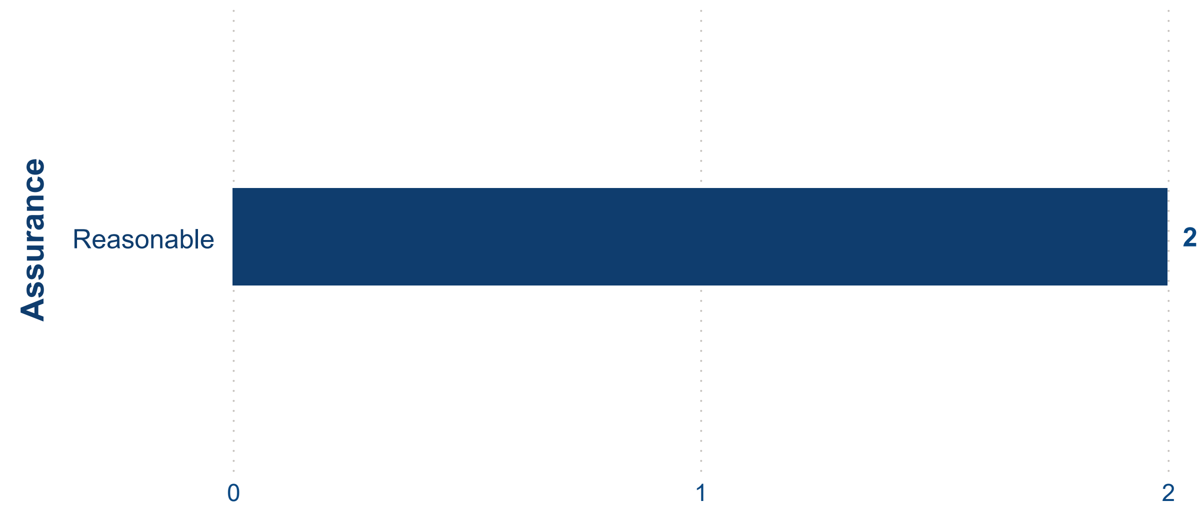
2025/26 Audit Plan Outturn Report (November) - Schools

Appendix 1

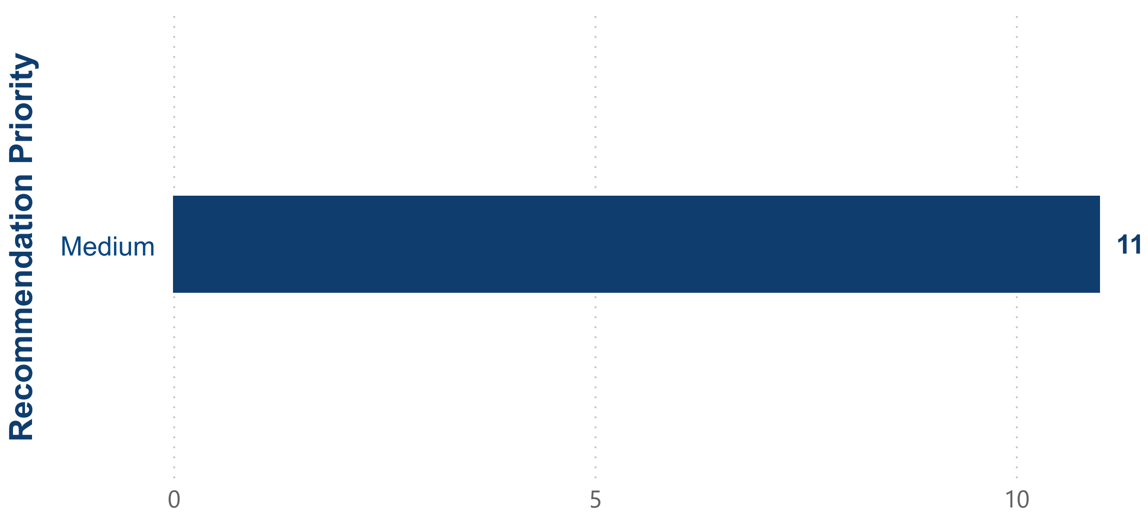
Audits by Status



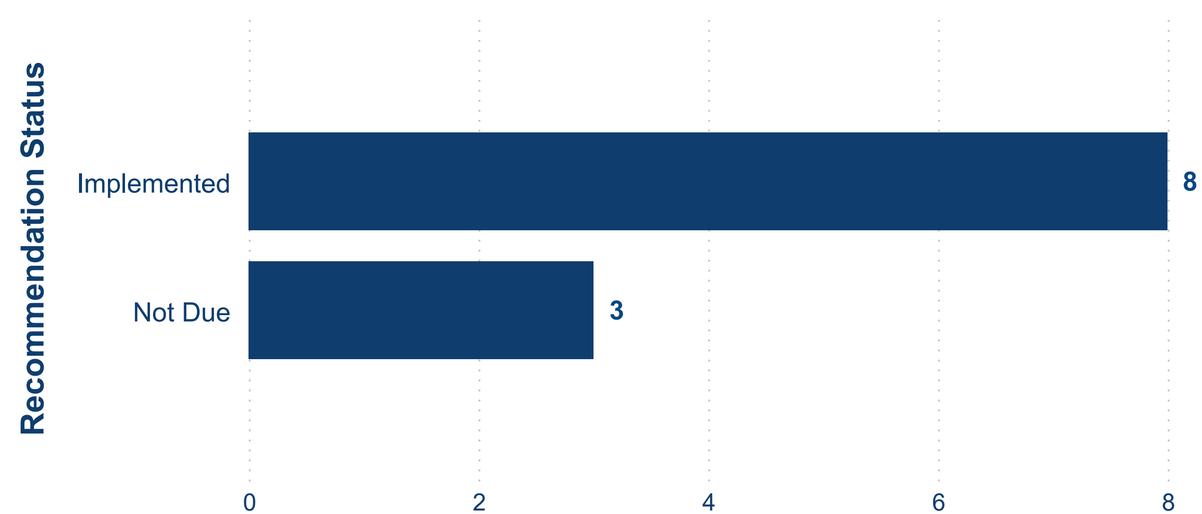
Audits by Assurance



Recommendations by Priority



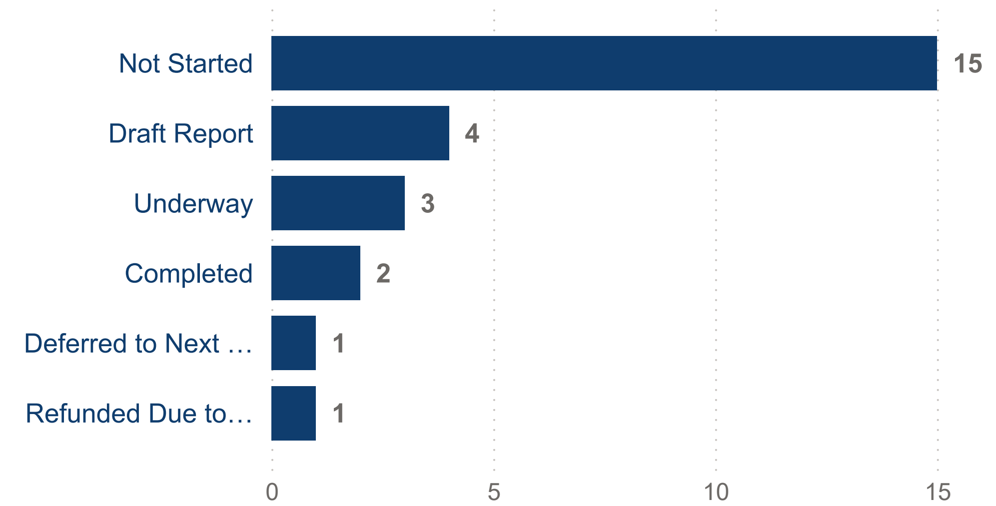
Recommendations by Status



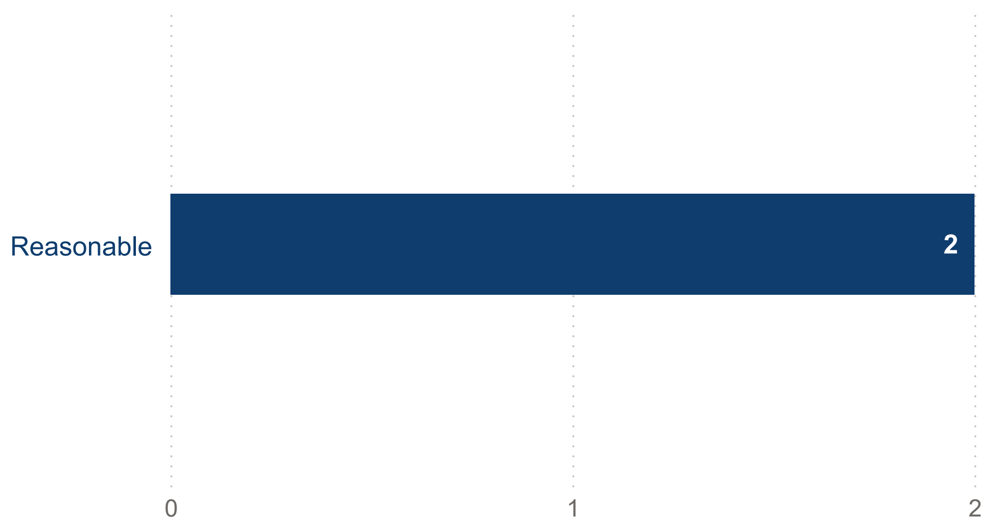
2025/2026 Audit Plan Monitoring - Schools

Appendix 1

Audits by Status



Audits by Assurance



Triennial Audits	Status	Assurance
St Peters Catholic Primary 2425 (TR)	Completed	Reasonable
Squirrels Heath Primary (TR)	Deferred to Next Year	
Parsonage Farm (TR)	Draft Report	Reasonable
Squirrels Heath Infant School (TR)	Draft Report	
Branfil Primary (TR)	Not Started	
Clockhouse Primary (TR)	Not Started	
Corbets Tey Primary (TR)	Not Started	
Crownfield Infants (TR)	Not Started	
Hylands Primary (TR)	Not Started	
Rainham Village (TR)	Not Started	
St Edwards Primary (TR)	Not Started	
St Josephs Catholic Primary (TR)	Not Started	
St Ursulas Primary (TR)	Not Started	
The Aspire Federation (TR)	Not Started	
The Learning & Achieving Federation (TR)	Not Started	
Nelmes Primary (TR)	Underway	
Scotts Primary (TR)	Underway	

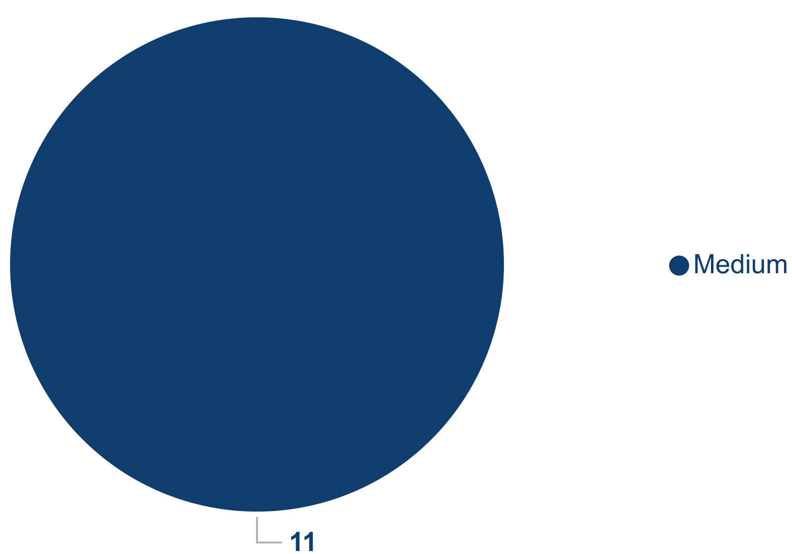
Health Checks	Status	Assurance
Corbets Tey Primary 2425 HC	Completed	Reasonable
James Oglethorpe (HC)	Draft Report	Reasonable
Shaw Academy (HC)	Draft Report	Reasonable
Engayne (HC)	Not Started	
Hilldene Primary (HC)	Not Started	
St Patricks (HC)	Not Started	
Towers Federation (HC)	Not Started	
Clockhouse (HC)	Refunded Due to T3	
Emerson Park Academy (HC)	Underway	

2025/2026 Audit Recommendations - Schools

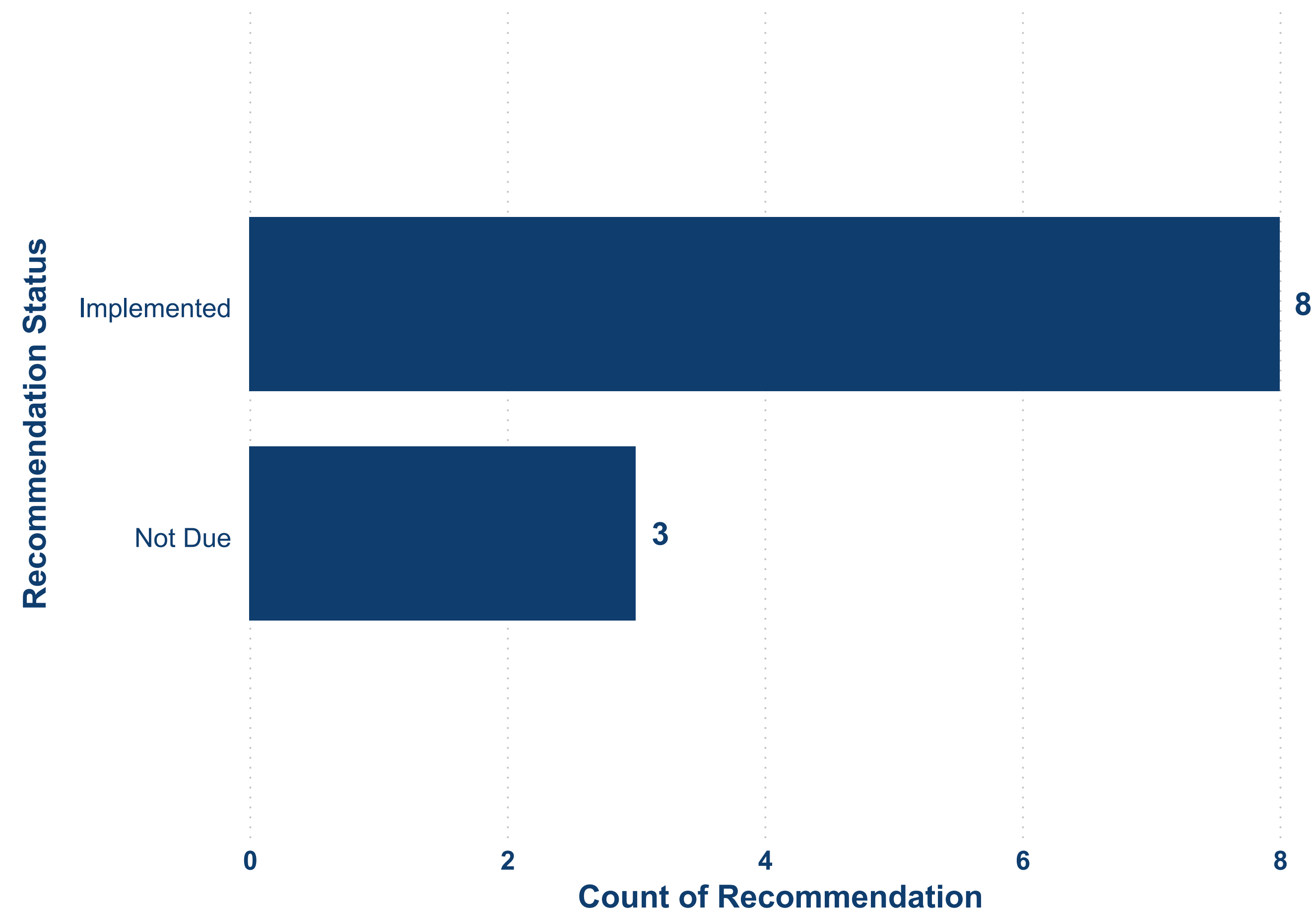
Appendix 1

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 2025/26 by Priority



Recommendations by Status



2025/2026 Counter Fraud Audit Work

Appendix 1

The counter fraud service is continuing to follow up, fraud referrals, desk-based intelligence checks and investigations with doorstep visits and Interviews under Caution where necessary. The Council take a zero tolerance approach to tenancy fraud and currently have 92 open investigations.

Thirteen non-housing referrals were brought forward from the previous period; three have been investigated and concluded and nine are still under investigation.

During the period 01/04/2025 to 30/09/2025, eight non-housing referrals were also received; four of which were Whistleblowing referrals. All eight cases have been investigated and concluded.

Proactive Counter Fraud Investigations

Proactive work undertaken between 01/04/2025 and 30/09/2025

Area	Description	Number Recieved
Advice to Other Local Authorities	All Data Protection Act requests via Local Authorities, Police etc.	26
National Fraud Initiative	The NFI is an exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud and is conducted every two years.	Matches have been released and are being investigated.

Reactive Investigation Cases

Thirteen referrals were brought forward from the previous period three have been investigated and concluded and nine are still under investigation.

During 01/04/2025 to 30/09/2025 eight referrals were received; four of which, information was provided by Whistle-blowers. All eight cases have been investigated and concluded.

2025/2026 Counter Fraud Audit Work

Appendix 1

Housing Cases

The following table illustrates the work undertaken in relation to housing fraud and right to buy (RTB) applications:

Description	2023/24	2024/25	2025/26
Number of referrals for investigation	127	110	113
Notional Saving *	588000	294000	294000
RTB referred and reviewed	94	333	11
RTB stopped	3	50	0
Notional Saving	383820	6820000	0
Properties recovered	14	7	7
Total Notional Saving	971820	7114000	294000

* Notional saving recommended method uses a standard formula to arrive at an average national cost to the taxpayer per detected tenancy fraud of £42,000

Mutual Exchanges and Successions

Housing Services refer Mutual Exchanges and Succession to the Counter Fraud Team to review. A total of 22 Mutual Exchanges and 13 Successions have been referred and reviewed.

One Mutual Exchange and four Successions were denied.

Housing Cases

The following table illustrates the breakdown of cases:

Description	2025/26
Number of referrals currently under investigation	92
Number of referrals brought forward	84
Passed to Legal Services for Criminal / Civil Proceedings	8
Properties Recovered	8
Open Investigations	79
Number of new referrals retained for investigation *	29
Number of completed / closed investigations	21
Notice To Quit (NTQ) issued	2
NFA / No Offence	13
Awaiting Court Hearing	1
Awaiting Eviction	1
Pending bailiff action / Eviction	1

Key:

Key: ** Total number of referrals received and triaged was 79. Twenty nine are being investigated as the remaining referrals do not get investigated by the Counter Fraud Team, e.g. Housing Benefit, other LA's.

*** From the 21/11/2024 the maximum RTB discount dropped from £136,400 to £38,000 this originally resulted in the large increase in applications submitted and reviewed. Since the reduction in discount the number of applications submitted has therefore reduced.