

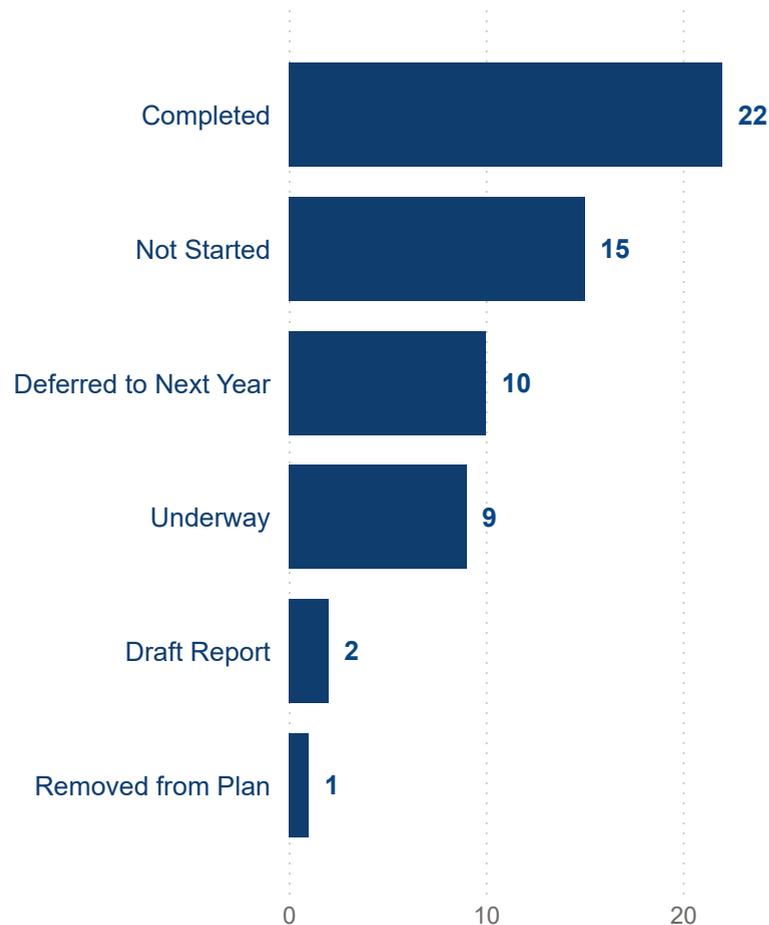
# 2025/26 Audit Plan Status (January 2026)

## Appendix 1

Several audits have been deferred to the 2026/27 Internal Audit Plan. This is largely due to emerging high-risk issues identified during the year that required in-depth review. These have been discussed with the Audit Committee throughout the year.

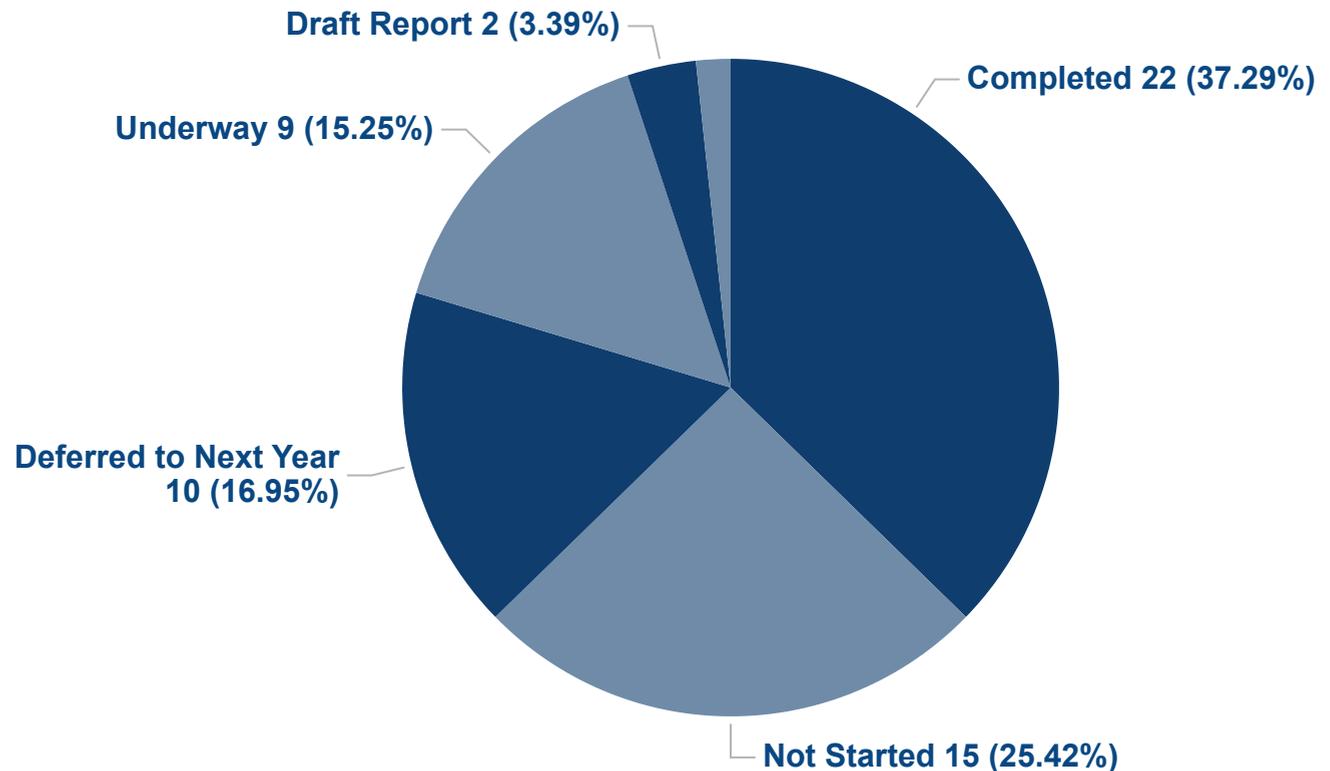
Details of audits proposed for deferral, together with the rationale for each, are outlined on the following page. Where audits have been deferred to release capacity for higher-risk work, this decision has been informed by a risk-based assessment, discussions with the relevant service areas, or consideration of recent reviews within those areas.

### Audits by Status



### Audits by Status (as a percentage of the plan)

This visual does not show a label for the audit removed from the plan, as the slice representing it is too small for clear display.

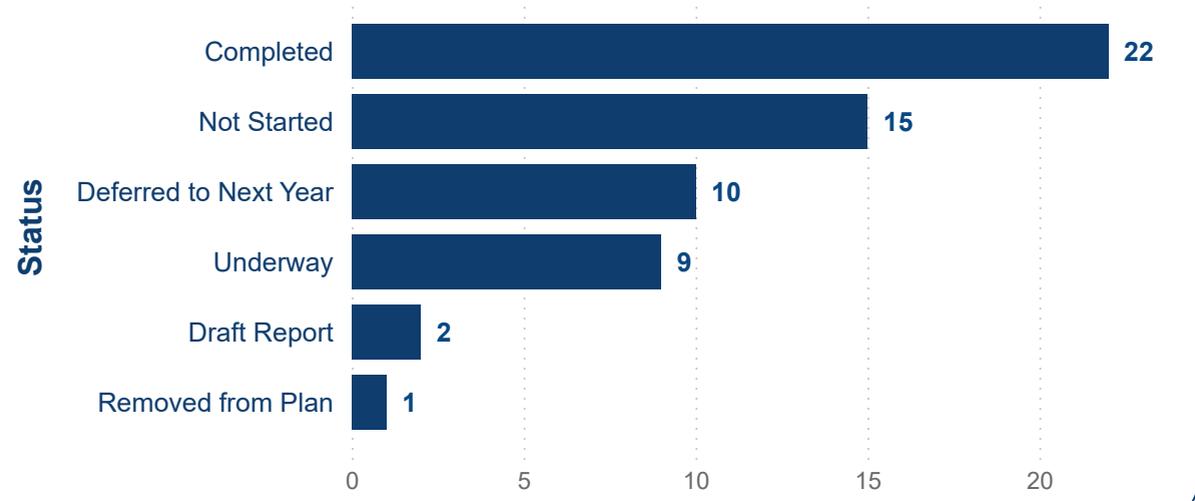


## 2025/2026 Audit Plan Monitoring\_ Deferred and Removed Audits

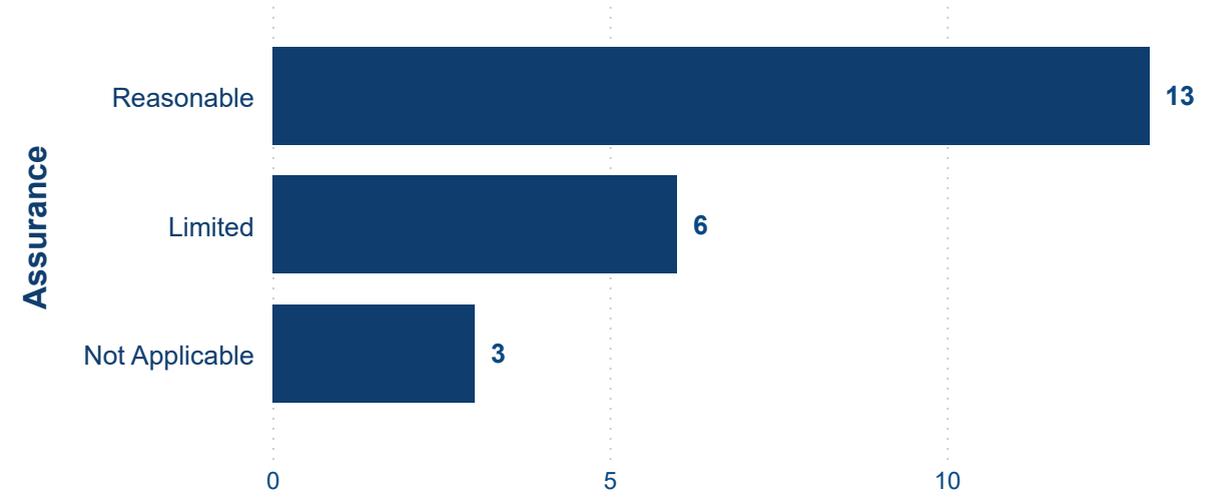
Title	Status	Reason
Asset Management - Corporate Landlord	Deferred to Next Year	This was an additional audit added in year. Due to capacity, this is being deferred to 26/27 for completion.
Contracts	Deferred to Next Year	This audit is being deferred to 26/27. This audit was scheduled in the 2025/26 plan to make time available to audit any high risk contract issues arising in year.
Crownfield Infants (TR)	Deferred to Next Year	This audit is being deferred to allow the school time to recruit to the School Business Manager post.
Housing Benefits	Deferred to Next Year	This was an additional audit added in year. Due to capacity, this is being deferred to 26/27 for completion.
Hylands Primary (TR)	Deferred to Next Year	School requested that the audit is deferred to 2026/27 due to the pilot for the migration of the MIS that is currently in progress.
Private Sector Leasing	Deferred to Next Year	This audit has been deferred to 26/27 to allow the service time to embed the recommendations arising from the Temporary Accommodation audit.
Special Guardianship payments	Deferred to Next Year	This was an additional audit added in year. Due to capacity, this is being deferred to 26/27 for completion.
Squirrels Heath Primary (TR)	Deferred to Next Year	An audit of Squirrels Heath Junior School was originally scheduled for 2025/26. However, following the amalgamation and the significant issues identified, it has been agreed to defer the audit until 2026/27. This will allow time for the amalgamation process to be completed and for current issues to be addressed. At that point, the audit will cover Squirrels Heath Primary School as a whole.
Starting Well	Deferred to Next Year	This audit is being deferred to 26/27 given the work currently underway within the service in response to the Ofsted report recommendations.
Starting Well/ Aging Well - High Cost Placements	Deferred to Next Year	This audit is being deferred to 26/27 Quarter 1 - given the move during 2025/26 from Commissioning into Procurement
Health and Safety	Removed from Plan	This audit has been removed from the 25/26 Internal Audit Plan as the Health & Safety Team are currently undertaking their own audit.

# 2025/26 Audit Plan Outturn Report (January) - Systems & Schools

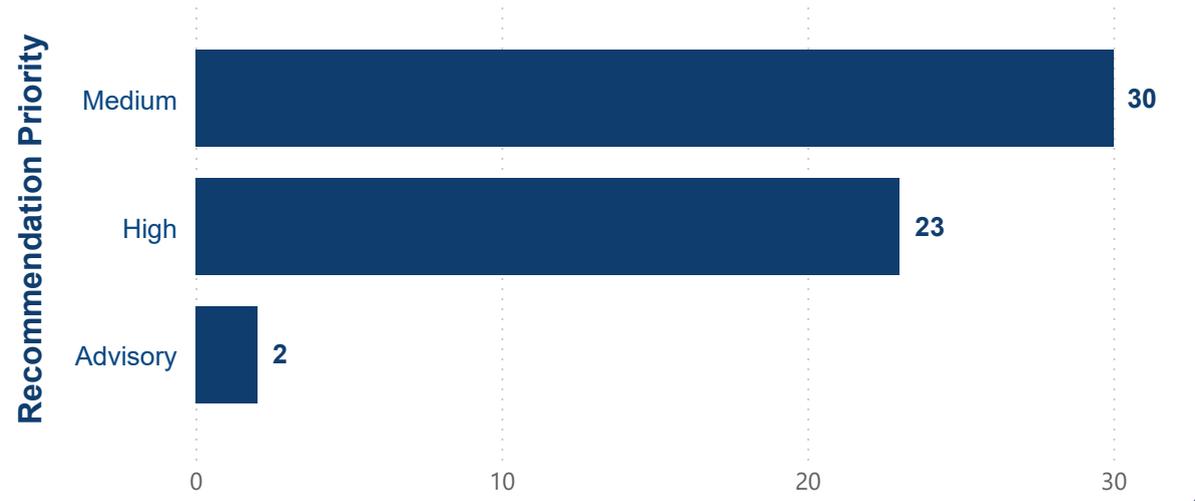
## Audits by Status



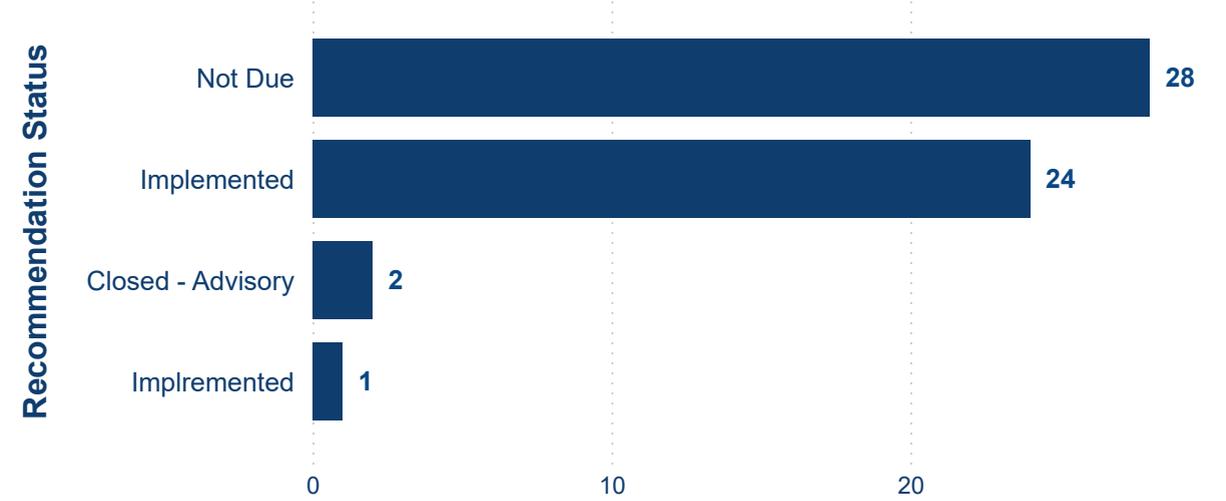
## Audits by Assurance



## Recommendations by Priority

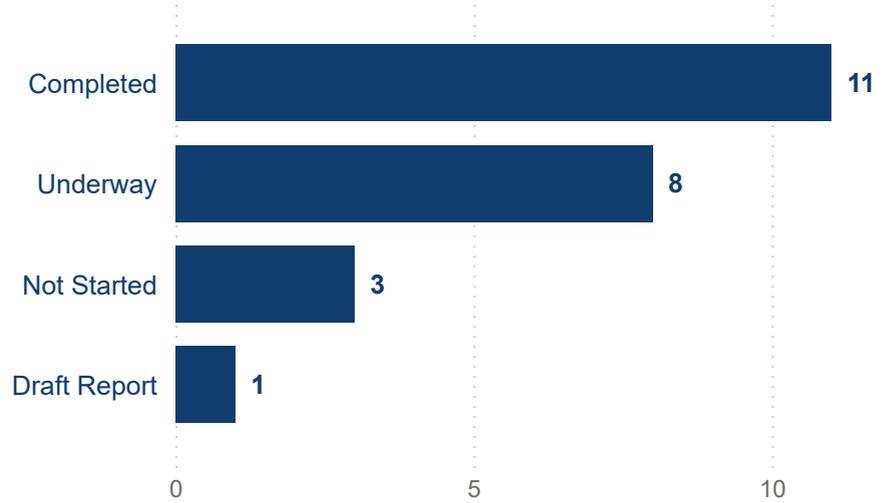


## Recommendations by Status

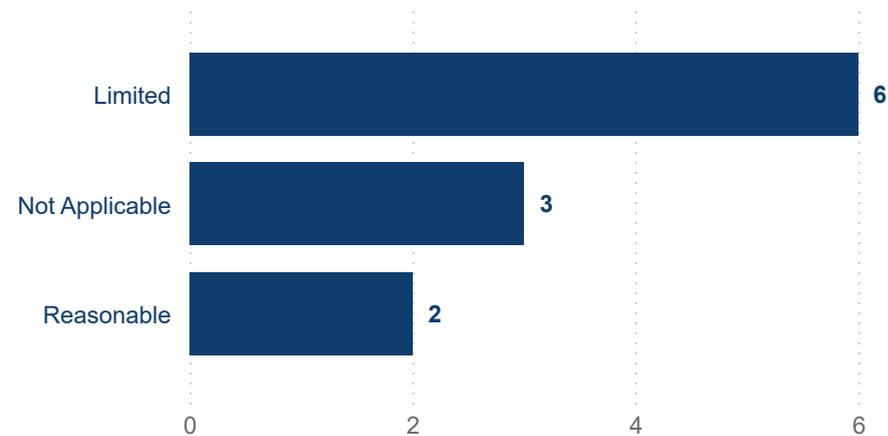


# 2025/2026 Audit Plan Monitoring - Systems

## Audits by Status



## Audits by Assurance

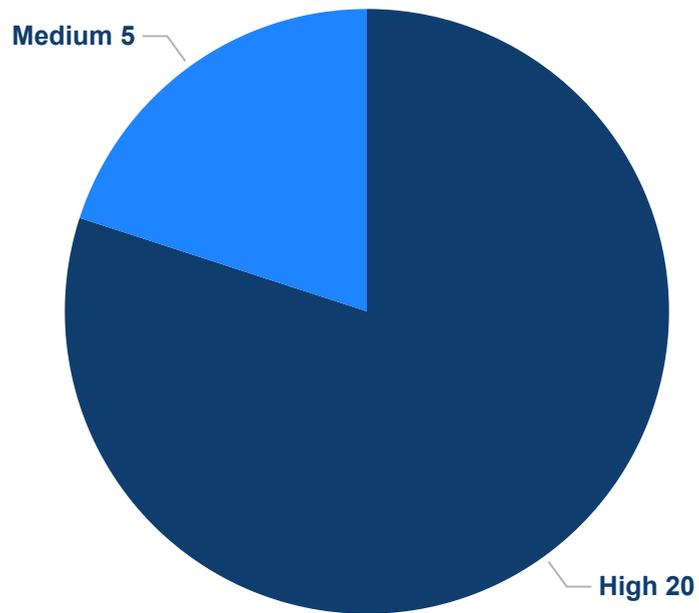


Title	Status	Assurance
Budget Management (Parking)	Completed	Limited
Community Leasing (Bretons)	Completed	Limited
Court of Protection: Deputyship and Appointeeships Follow Up	Completed	Reasonable
Early Years - End of Year Output Report	Completed	Not Applicable
Garage Allocations	Completed	Limited
Marketplace Management	Completed	Not Applicable
Mayors Charity Fund	Completed	Not Applicable
Procurement Processes Follow Up	Completed	Limited
Temporary Accomodation (Additional Overspend) - Follow Up	Completed	Limited
Tenant Management Organisations Follow Up (Beta and Delta)	Completed	Reasonable
Tenant Management Organisations Follow Up (Petra)	Completed	Limited
Asset Data	Draft Report	
Budget Management Parking (Follow Up)	Not Started	
Contract Management - Waste	Not Started	
Tree Maintenance	Not Started	
Budgetary Control	Underway	
Cipfa FM Code	Underway	
Complaints	Underway	
Council Tax (Empty Property Charges)	Underway	
Financial Assessment and Benefits	Underway	
Highways	Underway	
Mercury Land Holdings	Underway	
Voids (Tenant Rechargeable Repairs) (24/25)	Underway	

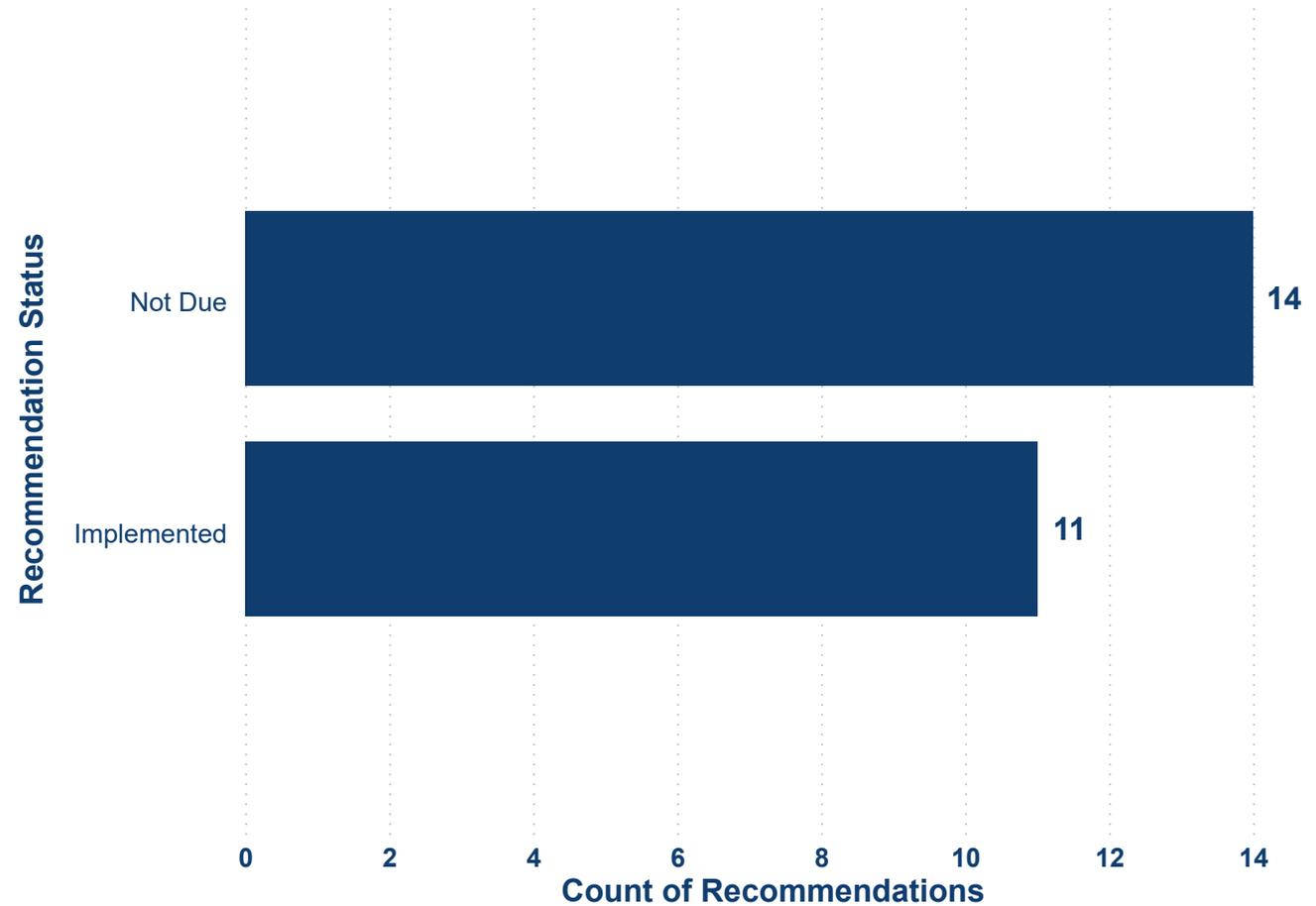
# 2025/2026 Audit Recommendations - Systems

Internal Audit maintains a structured programme of follow-up work to ensure that agreed recommendations arising from audit findings are implemented in a timely manner. Each auditor is responsible for monitoring the progress of recommendation 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 recommendations have been effectively implemented.

### Recommendations Raised in 2025/26 by Priority

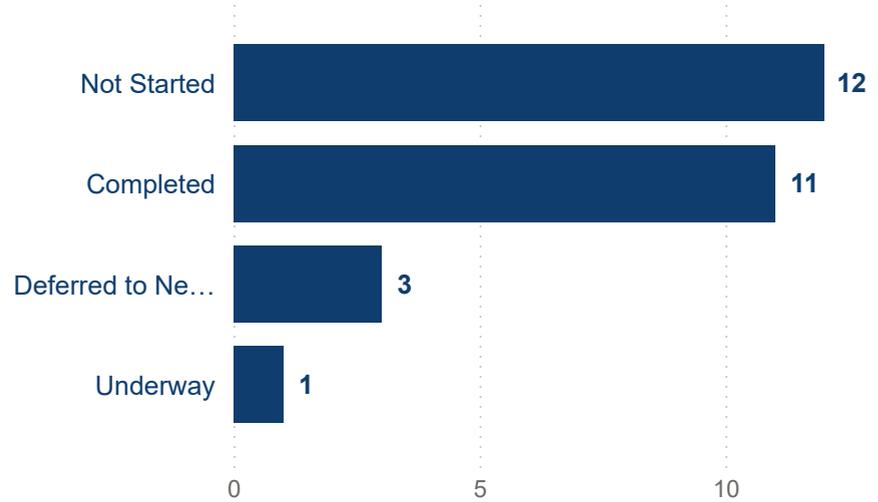


### Recommendations by Status

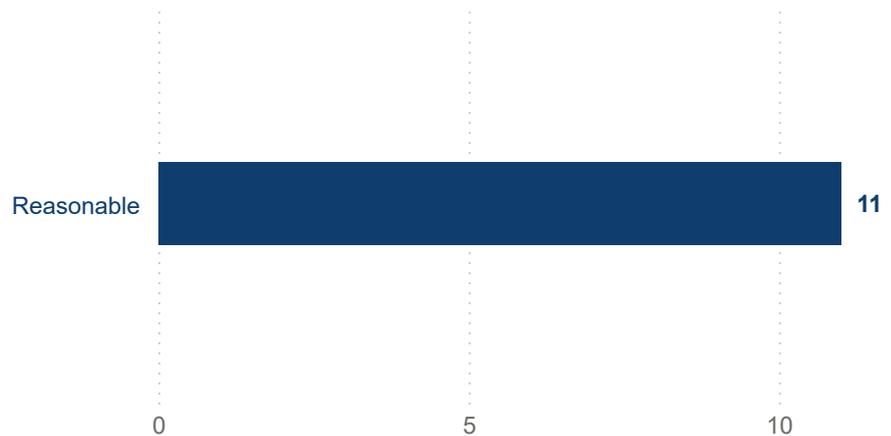


# 2025/2026 Audit Plan Monitoring - Schools

## Audits by Status



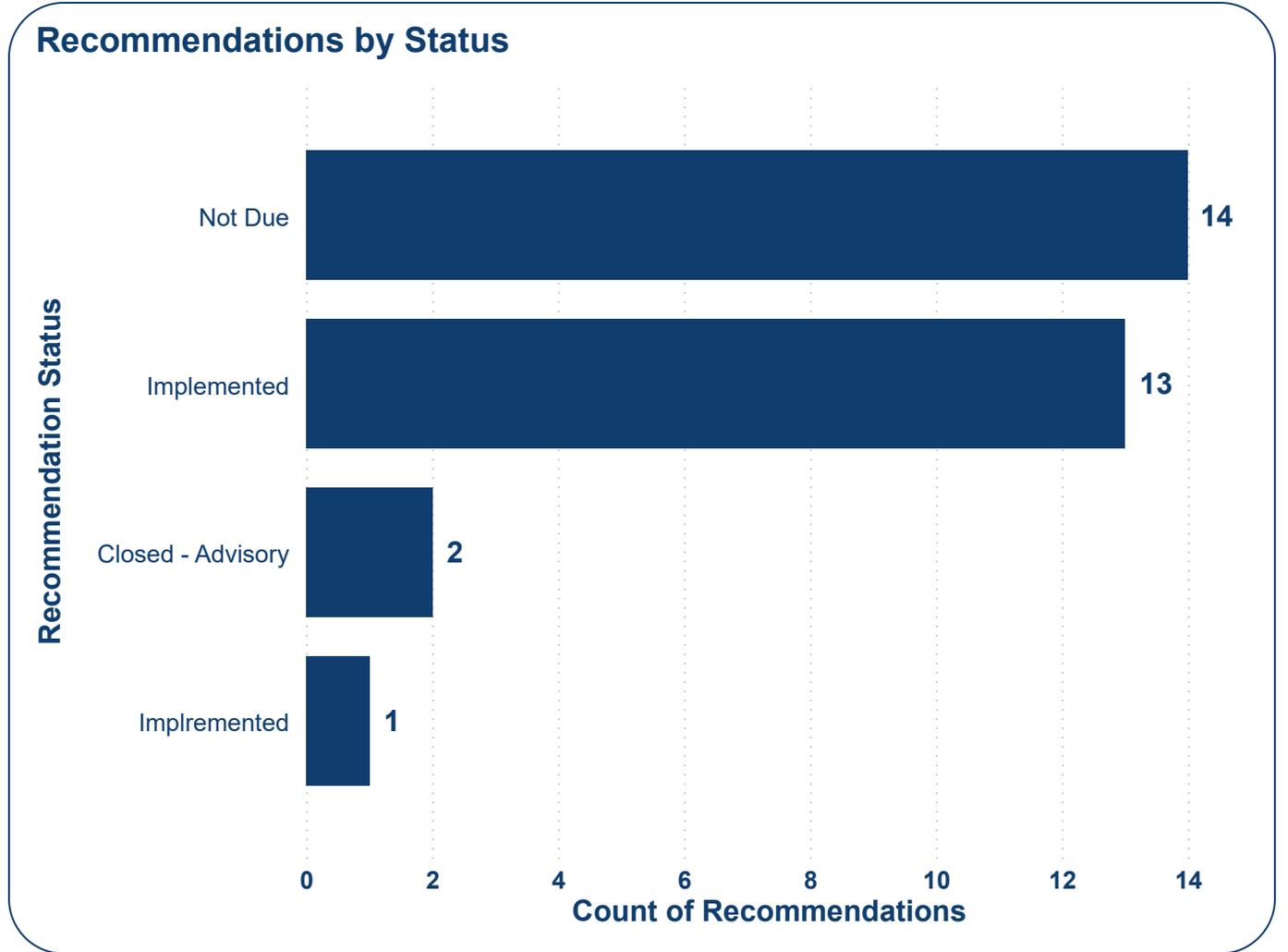
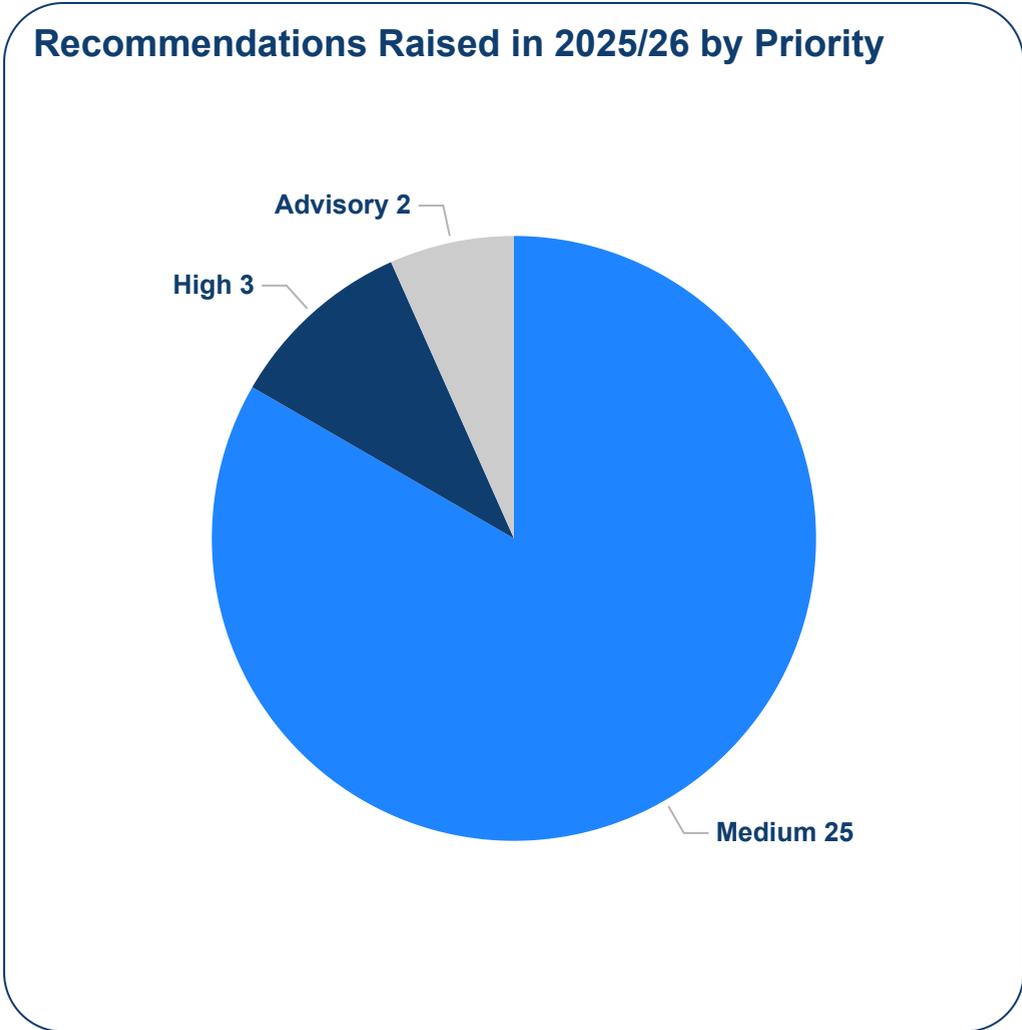
## Audits by Assurance



Title	Status	Assurance
Corbets Tey Primary 2425 HC	Completed	Reasonable
Engayne (HC)	Completed	Reasonable
Hilldene Primary (HC)	Completed	Reasonable
James Oglethorpe (HC)	Completed	Reasonable
La Salette 2425 (HC)	Completed	Reasonable
Nelmes Primary (TR)	Completed	Reasonable
Parsonage Farm (TR)	Completed	Reasonable
Scotts Primary (TR)	Completed	Reasonable
Shaw Academy (HC)	Completed	Reasonable
Squirrels Heath Infant School (TR)	Completed	Reasonable
St Peters Catholic Primary 2425 (TR)	Completed	Reasonable
Crownfield Infants (TR)	Deferred to Next Year	
Hylands Primary (TR)	Deferred to Next Year	
Squirrels Heath Primary (TR)	Deferred to Next Year	
Branfil Primary (TR)	Not Started	
Clockhouse Primary (TR)	Not Started	
Corbets Tey Primary (TR)	Not Started	
La Salette (TR)	Not Started	
Rainham Village (TR)	Not Started	
St Edwards Primary (TR)	Not Started	
St Josephs Catholic Primary (TR)	Not Started	
St Patricks (HC)	Not Started	
St Ursulas Primary (TR)	Not Started	
The Aspire Federation (TR)	Not Started	
The Learning & Achieving Federation (TR)	Not Started	
Towers Federation (HC)	Not Started	
Emerson Park Academy (HC)	Underway	

# 2025/2026 Audit Recommendations - 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.



# 2025/2026 Counter Fraud Audit Work

## Appendix 1

The counter fraud service is continuing to follow up, fraud referrals from a number of sources, desk-based intelligence checks and investigations with doorstep visits and Interviews under Caution where necessary. The Council take a zero tolerance approach to all fraud.

### **Proactive Counter Fraud Investigations**

Proactive work undertaken between 01/04/2025 and 31/01/2026

<b>Type</b> ▲	<b>Detail</b>	<b>No. Received</b>
Advice to Other Local Authorities	All Data Protection Act requests via Local Authorities, Police etc.	33
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 Cases Reviewed**

Reactive work undertaken between 01/04/2025 and 31/01/2026

<b>Type</b> ▼	<b>Detail</b>
Reactive Investigation Cases	As at 31/01/2026 there are ten non housing referrals of which information was provided by Whistle-blowers.  All ten cases have been investigated and concluded.
Mutual Exchanges and Successions Reviewed	Housing Services refer Mutual Exchanges and Succession to the Counter Fraud Team to review. A total of 33 Mutual Exchanges and 21 Successions have been referred and reviewed.  Two Mutual Exchange and six Successions were denied.
Corporate / Non Housing Referrals	As at 31/01/2026 a total of 53 referrals being investigated by other Council services. This may include Corporate, Procurement, Blue Badge, Licensing etc.

# 2025/2026 Counter Fraud Audit Work

## Housing Cases

The following table illustrates the work undertaken in relation to housing fraud and right to buy (RTB) applications 01/04/2025 and 31/01/2026

Year	Number of referrals for investigation	Properties recovered	Notional Saving *	RTB referred and reviewed	RTB stopped	Notional Saving	Total Notional Saving
2023/24	127	14	588000	94	3	383820	971820
2024/25	110	7	294000	333	50	6820000	7114000
2025/26	128	8	336000	21	1	38000	374000

\* 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

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.

<b>Open Cases Status (including previous years)</b>	<b>Total</b>
Total Number of Cases	88
Pending bailiff action / Eviction	3
Passed to Police	1
Passed to Legal Services for Criminal / Civil Proceedings	6
Passed to Housing	1
Open Investigations	74
Notice To Quit (NTQ) issued	1
Awaiting Notice to be Served	1
Awaiting Court Hearing	1

<b>Closed Cases (including previous years)</b>	<b>Total</b>
Total Number of completed / closed investigations	32
RTB stopped **	1
Properties Recovered	8
NFA / No Offence	22
Mutual Exchange Cancelled	1