

Appendix 2: Delivery of the NELC Audit Plan 2024/25 as at 6 January 2024

	Brief outline	Leadership Team Member	Budgeted days (June 2024)	Budgeted days (Dec 2024)	Actual days (Dec 2024)	Status	Comments
Delivery of strategic outcomes and good governance	A risk based programme of audit reviews to provide assurance on the governance arrangements in place to deliver key strategic and service outcomes efficiently and effectively and ensure compliance with laws and regulations		319	264	88		
Adults debt management	Assurance that all debt owed is being effectively managed to payment received	Adults				Draft	
ASC data Quality and performance	Assurance that data is effectively collected for all data returns required and to provide the DAS with performance information	Adults				Cancelled	The performance management process for Adult Social Care is currently being reviewed and so the audit has been deferred
Border Post	Provide assurance on the implementation of the new customs arrangements introduced in April 2024	Environment, Economy & Infrastructure				WIP	
Care Assessments and Reviews	Assurance that individuals with a care need are subject to asset based assessment that results in a care plan, which is subject to review at appropriate intervals	Adults				Cancelled	A peer review is being conducted into this area. Audit will set to place assurance on its outcome.
Child Exploitation Risks outside the home	Assurance that children are safeguarded from all risks of exploitation including those outside of the home	Children				Preparation	
Council/ ICB Place Based Governance Arrangements	Assurance on the design and operation of the governance arrangements with Integrated Care Board	Adults				WIP	
Data Quality	Provide Assurance on the Council's to ensure the quality of its data used to assess performance and aid decisions, using data maturity models.	Resources				WIP	
Delivery of the commissioning plan	Provide assurance on the governance arrangements relating to the monitoring and delivery of the commissioning plan	Resources				Not started	
Disabled Facilities Grants	Provide assurance on the systems in place to deal with applications for grant funded disabled adaptation works in line with legislation and the process for awarding contracts	Environment, Economy & Infrastructure				WIP	
EQUANS- transition arrangements	Provide assurance on the governance arrangements in place for the transfer of services provided by EQUANS to the council by July 2025	Environment, Economy & Infrastructure				WIP	
Fostering and special guardianships	Assurance on systems for recruitment and retention of foster carers, and that where placements are required procedures exist to identify special guardians and or potential fostering arrangements promptly	Children				Preparation	
Freeport	Provide ongoing assurance in relation to the Council's role as the accountable body following on from work included in 23/24 plan	Resources				Not started	
Front Door	Assurance that first contact with the council and triage process is working effectively to deliver services in accordance with revised thresholds	children				Not started	
Governance of the Delivery of the Capital Programme	Provide assurance on the governance arrangements to produce and the deliver the capital programme	Resources				Complete	
Grounds Maintenance	Provide assurance on the delivery of contracts the Council's Grounds Maintenance team provide to third parties	Environment, Economy & Infrastructure				Complete	

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High Needs Block	Assurance on how demand and cost pressures on High Needs Expenditure are being managed	Children				Draft	
Member Development	Provide assurance on how the Council supports and develops Members to carry out their role	Resources				Not started	
Organisational Development/ People and Culture	Provide assurance on the development of the Council's Organisational Development strategy and supporting systems	Resources				Preparation	
Public Health Performance Information and data security (emphasis on data relating to suicide and self harm)		Public Health				Preparation	
Public Health- to be determined		Public Health				Cancelled	A peer review was carried out of Public Health in Autumn 2024 and therefore it was determined that a further public health audit was not required, and where applicable reliance would be placed on the outcome of it to help inform the overall HOIA opinion
Public Law Outline	Assurance that mechanisms are in place to ensure compliance with the Public Law outline between legal and children's services when working in the court process	Children				Preparation	
Quality and contractual oversight of the commissioned market	Assurance the contract and quality management of the commissioned market effective as set out in contractual arrangements and policy	Adults				Not started	
Regeneration projects and funding	Provide assurance on the delivery of grant funded regeneration projects, including assuring that expenditure in line with grant determinations	Environment, Economy & Infrastructure				Not started	
Risk management	Provide assurance on the Council's risk management arrangements	Resources				Not started	
Role of key officers- DAS	Assurance that the DAS has sufficient line of sight over statutory functions delegated via the S75 agreement	Adults				Cancelled	Incorporated into audit of the S75 arrangements
Role of key officers- Principal Social Worker - Adults	Assurance that the role of the Principal Social Worker is being effectively delivered across all settings and in accordance with best practice	Adults				Cancelled	At the request of the DASS, the role of the Principal Social worker has been reviewed and time would be needed for the new post holder to be established
School Nursing	Assurance on the governance arrangements for school nursing with reference to good practice provided by the Local Government Association	Public Health				Complete	
Single point of access and hospital team	Assurance on the triage process for assessing care needs promptly particularly in relation to hospital discharge	Adults				Cancelled	DASS highlighted it as not a priority in light of other work
Supported families	Assurance that all work with families is captured and there is an effective link to being able to claim payment by results for supporting families outcomes realised	Children				Not Started	
Tourism	Provide assurance on the effectiveness of the Council's arrangements to promote tourism	Environment, Economy & Infrastructure				Draft	

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Transitions	Assurance on the effectiveness of partnership arrangements in place relating to the seamless transition of young persons from children's social care to adults social care	Adults and Children				Not Started	
Waste disposal	Assurance on the arrangements for waste disposal, including contract management, environmental responsibilities and VFM	Environment, Economy & Infrastructure				Not Started	
Financial systems	Providing assurance on the design and operation of the fundamental financial systems, including on a cyclical basis those systems which feed into them.		100	100	26	26	Audit carries out a risk based approach to the audit of financial systems focusing on those areas with the greatest potential risk From our risk assessment and analytical review the areas of focus identified include: Local Taxation and Benefits; Duplicate Payment; Bank Reconciliations System Access ; Manual Journals; Payroll Parameters; Treasury Management; VAT
ICT	Providing assurance on the effectiveness of the Council's approach to ICT and Information governance, and key ICT systems.		35	35	2		As well as completing some outstanding work from 2023/24 audit has identified 3 areas for focus in 20224/25. Penetration Testing ; Cyber Security ; Customer Records Management and Children's platform
Probity and counter fraud	Proactive and reactive work to support the Council's approach to anti-fraud and corruption, to provide assurance on the controls in place designed to prevent fraud in areas of high risk		50	50	15		Counter Fraud audits have been identified (1 complete). In relation to the National Frauds Initiative (NFI) data has been uploaded and Q4 work will be in responding to matches
Follow up	Follow up of previous actions via following up specific reports and sending reminders to managers about their outstanding actions, and receiving their responses		30	30	16	16	
Follow up - general							New automated system for action tracking has been introduced
Children's Commissioning	Follow up of 2023/24 audit	Children				WIP	
Adult Social Care Complaints and LGO reports	Follow up of 2023/24 audit	Adults				WIP	
Advisory work	Providing advice and support on governance and internal control matters		50	66	35	35	
Grants	Mandatory certification of grant claims,		30	27	12	12	All grants due for certification by 31 December 2024 have been certified
Procurement and Contract Management	Providing assurance on the Council's procurement and contract management processes, including reviews of a sample of key procurement exercises		25	26	12	12	Work has started on the overall review of procurement arrangements, with work the sample of procurement exercise has been either completed or in progress.
Audit Management			75	75	75	75	

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23/24 work not completed to be reported in 24/25			37	42	32	32	Time budget excludes work carried out by third party auditors. Of the 15 audits ongoing as at 30 June 24, 12 have been issued in final
Contingency			74	60			Contingency adjusted due to reduction in the estimated resources required to complete the audit plan. Otherwise would have been 110 days
Total			825	825	775	775	Revised Forecast of resources required to complete the plan- maybe scope for further reductions