



INTERNAL AUDIT PROGRESS REPORT
GOVERNANCE AND AUDIT COMMITTEE
12 November 2024

1. Introduction

The role of the Internal Audit function is to provide Members and Management with independent assurance that the control, risk and governance framework in place within the Council is effective and supports the Council in the achievement of its objectives. The work of the Internal Audit team should be targeted towards those areas within the Council that are most at risk of impacting on the Council's ability to achieve its objectives.

Upon completion of an audit, an assurance opinion is given on the effectiveness of the controls in place. The results of the entire programme of work are then summarised in an opinion in the Annual Internal Audit Report on the effectiveness of internal control within the organisation.

This activity report provides Members of the Governance and Audit Committee and Management with 9 summaries of completed work between July and November 2024.

2. Key Messages

- 4 audits have been finalised in the period reported. **Appendix A**
- 7 audits from the 2024-25 6-month rolling Audit Plan are either in fieldwork, ongoing embedded assurance or reporting stage. **Appendix B**
- 21 audits are in planning. **Appendix B**
- **Payment Card Industry Data Security Standards (PCI DSS)** Follow-up has been deferred as management action timescales for implementation will not be completed within the current audit year.
- The Planned audit for **School Themed Review – Procurement** has been deferred and will potentially now be reviewed in 2025-26 as there has been a delay in the changes in legalisation. The school themed review will now focus on safeguarding.
- There have been 4 additions to the plan which include follow-up work for limited assurance audits (**Loans to Schools Follow-up, Sundry Debt Recovery – Cancellation of Invoices Follow-up** and **Annual Governance Statement Follow-up**) and annual review of **Data Security Protection Toolkit (DSPT)**.
- The Internal Audit service is a finalist for “Excellence in Public Sector Audit” for the Public Finance Awards in November.

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3. Resources

In accordance with the Public Sector Internal Audit Standards, Members need to be appraised of relevant matters relating to the resourcing of the Internal Audit function. The key updates are as follows:

- Permanent recruitment for the vacant Deputy Audit Manager post has been recruited to successfully.
- Permanent recruitment to Principal Auditor Post has been recruited to successfully.
- Permanent recruitment for 2 Trainee IT Auditors has been undertaken and recruitment checks are currently being undertaken.

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4. Update on Assessment Against the Global Internal Audit Standards

As presented to the Governance & Audit Committee on 16th May 2024, a new set of Global Internal Audit Standards (the Standards) are due to come into effect from January 2025.

The Standards are arranged into 5 Domains (with 53 individual standards):

- I. Purpose of Internal Auditing
- II. Ethics and Professionalism
- III. Governing the Internal Audit Function
- IV. Managing the Internal Audit Function
- V. Performing Internal Audit Services

An assessment has been undertaken to identify areas for improvement or enhancement to the practices of Internal Audit to ensure compliance with the Standards. Actions have been identified against each of the standards where either improvement or enhancement is required. Full compliance against the Standards will be sought during the course of the 2024-25 Rolling Internal Plan and statement of compliance provided within the Annual Report.

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5. 2024-25 Internal Audit Plan

This report also provides an update on the work completed between April and November 2024. The audit summaries are provided at [Appendix A](#). A summary is provided on current progress against the 2024-25 Audit Plan.

Plan updates:

- The Planned audit for **Payment Card Industry Data Security Standards (PCI DSS)** Follow-up has been deferred as management action timescales for implementation will not be completed within 2024-25.
- The Planned audit for **School Themed Review – Procurement** has been deferred and will potentially now be reviewed in 2025-26 as there has been a delay in the changes in legalisation. The school themed review will now focus on safeguarding.
- There have been 4 additions to the plan which include follow-up work for limited assurance audits (**Loans to Schools Follow-up**, **Sundry Debt Recovery – Cancellation of Invoices Follow-up** and **Annual Governance Statement Follow-up**) and annual review of **Data Security Protection Toolkit (DSPT)**.

Table 1- Audit Plan Status

Status	Number of Audits	%
Not yet started	34	52
Planning	19	29
Fieldwork	2	3
Ongoing	5	8
Draft Report	2	3
Final Report	1	2
On Hold	0	0
Removed/ Deferred	2	3
Total	65	

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* RB18-2024 - Loans to Schools opinion is not included in 2024-25 assurance opinions as this was included in the Annual 2023-24 Audit Opinion.

Table 2 – Summary of Audits by Committee Meeting

Governance & Audit Committee – 12 November 2024			
No	Audit	Opinion	Prospects for Improvement
1	RB18-2024 - Loans for Schools (Opinion Reported 2023-24)* EXEMPT	LIMITED	GOOD
2	RB06-2024 – Kent Cards and Direct Payments – Policies and Practice	LIMITED	GOOD
3	RB37-2025 - Facilities Management EXEMPT	ADEQUATE	TBC
4	RB41-2025 - Border Control - EU Entry Exit System Checks (EES)	ADEQUATE	TBC
5	GR01-2025 – Bus Service Operators Grant (BSOG) for KCC	ADVISORY	N/A
6	GR02-2025 – Local Transport Capital Funding (DfT)	ADVISORY	N/A
7	GR06-2025 - Local Transport Capital Funding (integrated funding and maintenance) & Local Transport Capital Funding (Pothole)(DfT)	ADVISORY	N/A
8	SE01-2025 – Sport England	ADVISORY	N/A

* RB18-2024 - Loans to Schools opinion is not included in 2024-25 assurance opinions as this was included in the Annual 2023-24 Audit Opinion

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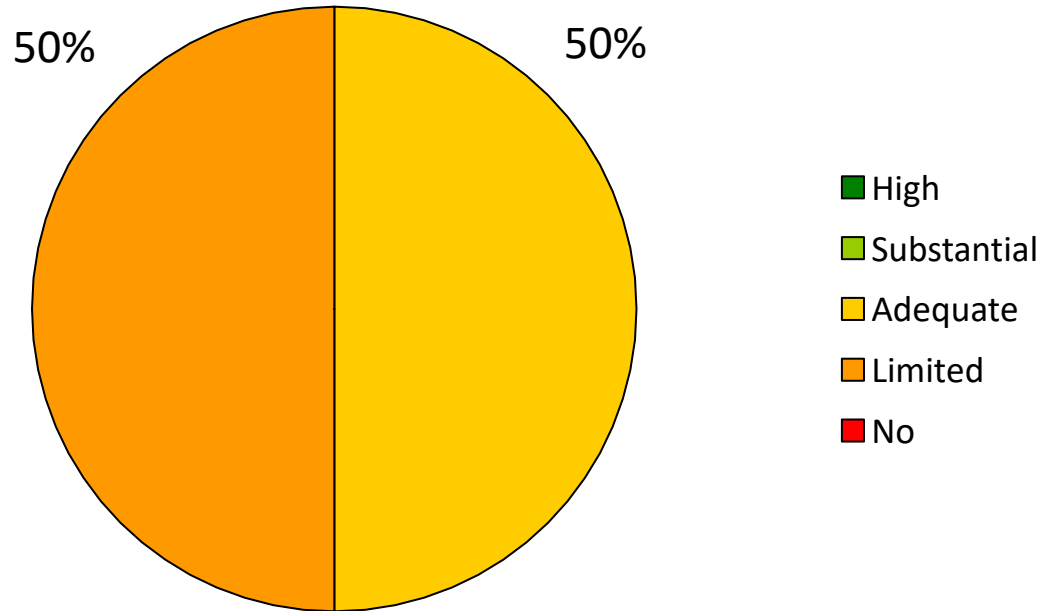
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2024-25 Audit Assurance Levels and Prospects for Improvement of Audits

Assurance Levels 2024-25



Assurance Level	No	%
High	0	0%
Substantial	0	0%
Adequate	2	50%
Limited	2	50%
No	0	0%

Prospects for Improvement	No	%
Very Good	0	0%
Good	2	100%
Adequate	0	0%
Uncertain	0	0%

* RB18-2024 - Loans to Schools opinion is not included in 2024-25 assurance opinions as this was included in the Annual 2023-24 Audit Opinion.

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6. Grant Certification Work

Internal Audit's work on grant certification provides an essential service for the Council. Although it is not audit opinion work, the Audit team's schedule of grant certifications is an ongoing commitment of Internal Audit resources which requires adherence to strict timescales for the certification of claims submitted.

In 2024-25, the Team has audited and certified 1 Interreg grant claims with a value of **£900,000**.

Grant work is also completed by the Internal Audit team in respect of validating expenditure of various UK Government Grants awarded for activities such as Public Health, Highways, Environment, Travel Demand Management and Bus Service Operators Grant. In 2024-25, the Team has to date, audited and certified 3 government grants with a value of **£52,300,000**.

Details of all certifications for 2024-25 can be seen at **Appendix A and C**.

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7. Under the Spotlight!



With each Progress report, Internal Audit turns the spotlight on the audit reviews, providing the Governance and Audit Committee with a summary of the objectives of the review, the key findings, conclusions and recommendations; thereby giving the Committee the opportunity to explore the areas further, should it wish to do so.

In this period, the following report summaries are provided at **Appendix A** for the Committee’s information and discussion. Audit Definitions are provided at **Appendix D**

<p>(A) Adult Social Care and Health</p>	<p>(B) Children, Young People and Education</p>
<p>A1. RB06-2024 – Direct Payments</p>	<p>B1. RB18-2024 – Loans for Schools (Opinion Reported 2023-24) EXEMPT</p>
<p>(C) Growth, Environment and Transport Cross Directorate</p> <p>C1.GR01-2025 – BSOG for KCC C2. Local Transport Capital Funding (DfT) C3. GR06-2025 - Local Transport Capital Funding (integrated funding and maintenance) & Local Transport Capital Funding (Pothole)(DfT) C4. SE01-2025 – Sport England</p>	<p>(D) Chief Executive</p>
<p>(E) Deputy Chief Executive</p> <p>E1. RB37-2025 – Facilities Management EXEMPT</p>	<p>(F) Cross Directorate</p> <p>F1. RB41-2025 – Border Control – EU Entry Exit System Checks (EES)</p>

Appendix A - Summaries

A1. RB06-2024 – Kent Cards and Direct Payments – Policies and Practices

Audit Opinion	LIMITED
Prospects for Improvement	GOOD

Scope

1) Internal Audit were requested to undertake a review of Direct Payments. Self-directed support is a way of providing social care support that empowers people who draw on care and support (through coproduction) to have informed choice about how their care and support needs are met. This approach aligns with Kent’s shared/ coproduced vision for adult social care in Kent “Making A Difference Everyday” (MADE).

2) The provision of direct payments is a key enabler to roll out self-directed support in Kent.

3) Kent County Council (KCC) provides Adult Social Care and Health (ASCH) Services to adults who draw on care and support in Kent. The Direct Payment and Kent Cards Team are responsible for depositing and monitoring the local council payments to adults with eligible assessed needs and who draw on care and support.

4) The Care Act 2014 places a legal duty of Kent County Council to offer a direct payment to individuals with eligible assessed needs and outcomes (bar some exemptions set out in the Act). It should be noted that the Care Act 2014 does not allow the Council to impose a direct payment on individual who refuses.

5) Through a direct payment, adults who draw on care and support must experience freedom, choice, flexibility, and control on how they organise, buy, and manage their assessed care and support needs. Recipients may choose to employ carers, personal assistants or spend the payments on other uses to meet their eligible assessed needs. The Care Act 2014 requires Kent Council County to ensure processes are not overly bureaucratic, that arrangements are in place to ensure direct payments are accessible to all eligible individuals.

6) Currently 3,314 adults who draw on care and support are in receipt of Direct Payments, 2,387 people receive their payments via Kent Cards and 927 have their Direct Payments deposited into their personal bank account. As part of ongoing transformation plans ASCH has set an ambitious stretch target for new recipients of care and support with a target of 75% receiving a direct payment v’s 25% receiving a commissioned home care offer.

Audit Observation

Engagement from practitioners at fieldwork stage of the audit was limited with only four responses received from fourteen audit fieldwork questionnaires issued (29%). This has impacted on the ability of Internal Audit to make a fully informed assessment of some areas of practice, which may be an area for further coverage.

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A1. RB06-2024 – Kent Cards and Direct Payments – Policies and Practices

Key Strengths

- The Policy does align to the statutory requirements of the Care Act set out in S31, S22, and S23.
- The wording of the Policy allows for flexibility such as including provision for amending the direct payment and minor home adaptations to be made through the direct payment.
- Excessive balance reports to track surpluses in Kent Card accounts are updated and issued monthly to management.
- There is evidence on Mosaic that monitoring is being undertaken of the use of Direct Payments.

Areas for Development

- The Policy is vague or ambiguous in some areas, particularly in relation to the Care Act and description of how short-term breaks in residential care will impact on direct payments. **MEDIUM**
- There is no written timeframe for how long it should take for an amendment to a direct payment to be actioned once the need to do so is identified. **MEDIUM**
- There is no guidance for Officers or Direct Payment Officers on methods for monitoring separate bank accounts. **MEDIUM**
- If a direct payment is assessed as being low risk in terms of inappropriate use by the service user, then only annual reviews are conducted. **MEDIUM**
- To create the report “Unusual Transactions” is very time consuming as there is nothing currently in place to compare the service user’s care plan with their transactions, therefore this is completed manually. **MEDIUM**
- The direct payments team are at workload capacity and there is not sufficient resource to effectively process and monitor any increase in direct payment numbers. **HIGH**
- From review of fieldwork questionnaire responses received, it was identified that there are differences in practitioners understanding of when a Direct Payment should be offered. **MEDIUM**
- Direct payment recipients are not routinely surveyed to ask whether the direct payment system is working for them making it difficult to evidence equitable choice (equality of access, experience, and outcomes for people about the take up and use of direct payments) for service users. **MEDIUM**

- Inconsistencies with service users’ management, or use of direct payments arising from unclear guidance. **HIGH**

Prospects for Improvement

Our overall opinion of **Good** for Prospects for Improvement is based on the following factors:

- Management have accepted the areas that have been identified for improvement and have provided action plans against each of the issues raised.
- The timescales provided for the completion of the action plans demonstrate that management recognise the risks identified and intend to work towards implementing solutions in a timely manner.
- ASCH leadership have demonstrated through various meetings with Internal Audit that processes are being established within the ASCH directorate to improve tracking and completion of management actions outstanding raised in previous audits.

Summary of Management Responses

	No. of Issues Raised	Mgt Action Plan Developed	Risk Accepted & No Action Proposed
High Risk	2	2	NA
Medium Risk	7	7	NA
Low Risk	0	NA	NA

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C1. GR01-2025 – Bus Service Operators Grant (BSOG) for KCC

Audit Opinion	ADVISORY
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Prospects for Improvement	N/A
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Local Authority Bus Subsidy (Revenue) Grant - 2023-2024: No 31/6909
Financial Year Period 1 April 2023 – 31st March 2024

Testing and findings

Total spent up to 31st March 2024 = £1,087,788. Total value of tested expenditure was £34,335.75 – 3% of total Revenue grant received.

Total amount forecast / committed	Total amount of sampled transactions	% Coverage	Number of Transactions Reviewed	Audit Findings
1,087,788	34,335.75	3%	12	All suppliers were tested and fully supported evidence followed grant conditions.

Internal Audit checks completed on transactions were as follows –

- Paid in Oracle in the period.
- Supporting evidence available
- Evidence matches amount paid and description of payment.
- Relates to the grant conditions.

Conclusion

Having carried out appropriate investigations and checks, Internal Audit confirm the 2023/24 Local Authority Bus Subsidy (Revenue) Grant has been spent in accordance with the grant conditions. Recommendation: The grant declaration to be signed and submitted by Head of Internal Audit and Corporate Director of Growth, Environment and Transport by 17th September 2024.

C2. GR12-2025 – Local Transport Capital Funding (Pothole)((DfT)

Audit Opinion

ADVISORY

Prospects for Improvement

N/A

Local Transport Capital Block Funding (Pothole Fund) Specific Grant Determination 2023-24: No 31/6680
Financial Year Period 1 April 2023 – 31st March 2024

Testing and findings

Total spent up to 31st March 2024 = £4,296,000. Total value of tested expenditure was £2,385,205 – 56% of total Revenue grant received.

Total amount forecast / committed	Total amount of sampled transactions	% Coverage	Number of Transactions Reviewed	Audit Findings
4,296,000	2,385,205	56%	15	All transactions tested were fully supported by evidence and comply with grant conditions

Internal Audit checks completed on transactions were as follows –

- Paid in Oracle in the period.
- Supporting evidence available
- Evidence matches amount paid and description of payment.
- Relates to Highways capital expenditure, and therefore eligible under the grant conditions.

Conclusion

Having carried out appropriate investigations and checks, Internal Audit confirm that the conditions applied to the Local Transport Capital Funding (Pothole) grant have been complied with. Recommendation: The grant declaration to be signed and submitted by Head of Internal Audit and Corporate Director of Growth, Environment and Transport by 16th September 2024.

C3. GR06-2025 – Local Transport Capital Funding (integrated funding and maintenance) & Local Transport Capital Funding (Pothole)((DfT)

Audit Opinion	ADVISORY
Prospects for Improvement	N/A

Local Transport Capital Block Funding (Integrated Transport and Highway Maintenance) Specific grant determination 2023-24: No 31/6681
 Local Transport Capital Block Funding (Pothole Fund) Specific Grant Determination 2023-24: No 31/6680
 Financial Year Period 1 April 20263 – 31st March 2024

Testing and findings

Total spent up to 31st March 2024 = £47,026,800. Total value of tested expenditure was £15,875,461 – 34% of total Revenue grant received.

Total amount forecast / committed	Total amount of sampled transactions	% Coverage	Number of Transactions Reviewed	Audit Findings
47,026,800	15,875,461.10	34%	15	All transactions tested were fully supported by evidence and comply with grant conditions

Internal Audit checks completed on transactions were as follows –

- Paid in Oracle in the period.
- Supporting evidence available
- Evidence matches amount paid and description of payment.
- Relates to Highways capital expenditure, and therefore eligible under the grant conditions.

Conclusion

Having carried out appropriate investigations and checks, Internal Audit confirm the 2023/24 Transport Capital Funding (Integrated Funding and Maintenance) & Local Transport Capital Funding (Pothole) grant has been spent in accordance with the grant conditions. Recommendation: The grant declaration to be signed and submitted by Head of Internal Audit and Corporate Director of Growth, Environment and Transport by 16th September 2024.

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C4. SE01-2025 – Sport England (Interreg)

Audit Opinion

ADVISORY

Prospects for Improvement

N/A

Sports England / APN Funding – Reference number: 2021013264, 2023012387, 2021006147, 2021012903 & 2020021156.
Financial Year Period 1 April 2023 – 31st March 2024

Testing and findings

Total spent up to 31st March 2024 = £931,874. Total value of tested expenditure was £744,868 – 80% of total Revenue grant received.

Total amount forecast / committed	Total amount of sampled transactions	% Coverage	Work undertaken	Audit Findings
931,874	744,868	80	Examined the entries in the Statements of Expenditure. include relevant transactions including payroll and accounts payable which would also include the sports service.	Financial policies and procedures are in line with those of the Host Agency KCC.

Internal Audit checks completed on transactions were as follows –

- Paid in Oracle in the period.
- Supporting evidence available
- Evidence matches amount paid and description of payment.
- Income and expenditure .

Conclusion

The entries in the Statement of Expenditure are fairly stated and the expenditure incurred from the Sport England Core Services Award and the Active Partnership Funding for 2023/24 is eligible.

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F1. RB41-2025 - Border Control - EU Entry Exit System Checks (EES) DRAFT

Audit Opinion	ADEQUATE
Prospects for Improvement	TBC

Scope

Internal Audit were requested to undertake a review of Border Control – EU Entry Exit system Checks. The introduction of EES by the European Union (EU) means that there will be an automated IT system for registering travellers from non-EU countries into the UK each time they cross a border in or out of the EU. Travellers will need to scan their passports at an automated self-service kiosk prior to crossing the border and this will replace the manual stamping of passports process for visitors to the Schengen area who are not EU nationals.

The introduction of the EU Entry Exit System (EES) has been much delayed. It was previously scheduled for implementation in 2022, then May 2023, and is now scheduled to be introduced in November 2024, following a request from France to be delayed until after the Paris Olympics 2024.

The EES issue has been discussed previously at Cabinet, and work is ongoing with Department for Transport (DfT) and the Kent & Medway Resilience Forum (KCC is the lead agency for EES), and a number of Steering Groups to address specific issues such as traffic management, community impact, media & comms, and driver welfare.

On 24th of July 2024, a news article was published whereby Kent Council Leaders urged the Government to act urgently to plan for impact of new border checks. Furthermore, news articles from reputable sites are often making headlines, providing information on passport checks and projected estimated delays.

The Council has a statutory obligation to deliver a range of core public services, and all services across the authority have business continuity plans in place to ensure uninterrupted operation of critical statutory functions, including as a result of any disruption arising from EES checks.

The audit excluded the role of Kent & Medway Resilience Forum (KMRF), as this forum has a wider remit that covers NHS, Fire Services, etc and is outside our control. Disaster recovery will also be excluded from scope.

Key Strengths

- Key documents such as corporate business continuity plan & business continuity management policy is in place.
- The BCPs selected for testing in the audit were accurate and complete.
- There is a new system being implemented (Meridian) which is a web-based tool designed to automate and alleviate the everyday management of an organisation's Business Continuity Management System and delivers compliance to ISO22301 and FCA Operational Resilience standards.
- There is a KCC EES Tactical Group action log and an EES Strategic Group action log, which is used for the monitoring of tasks.
- There is a reporting flag mechanism (RAG rated) identified in the business continuity plans monitoring, which monitors risk levels for BCPs.
- There have been lessons learned shared from previous incidents/ events, for example the Kent & Medway Resilience Forum lessons learnt have been shared with KCC.

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F1. RB41-2025 - Border Control - EU Entry Exit System Checks (EES)

Areas for Development

- Lessons learnt from some Tabletop exercises were provided however, there is no assurance that these have been implemented. **Medium**
- There is no compulsory training in place for those who need to prepare and complete a BCP. **Medium**
- Vendors and suppliers did not form part of the testing for EES. **Medium**
- Business continuity plans provided were not updated for several years. There is the expectation that the service will provide all relevant information when completing the BCP **Medium**
- The current contingency built in for EES is the utilisation of reserves **Medium**

Prospects for Improvement

Summary of Management Responses

	No. of Issues Raised	Mgt Action Plan Developed	Risk Accepted & No Action Proposed
High Risk	0		
Medium Risk	5		
Low Risk	0	NA	NA

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Ref	Audit	Status	Assurance	Prospects for Improvement	Committee
CR01-2025	Oracle Cloud Programme	ONGOING			
CR02-2025	Section 117 Aftercare Payments	ONGOING			
CR03-2025	Process review of SEND Payments	NOT STARTED			
CR04-2025	Review of SEND Assurances	NOT STARTED			
CR05-2025	Highways Maintenance Term Contract	ONGOING			
ICT01-2025	Artificial Intelligence	PLANNING			
ICT02-2025	Laptops Follow-up	NOT STARTED			
ICT03-2025	Cyber Security Assurance Map	NOT STARTED			
ICT04-2025	KCC Website Review	PLANNING			
ICT05-2025	KCC Incident Response Plan	PLANNING			
ICT06-2025	Backups	PLANNING			
ICT07-2025	Payment Card Industry Data Security Standards (PCI DSS) Follow-up	DEFERRED			
RB01-2025	Securing Kent's Future - Delivery Plans	NOT STARTED			
RB02-2025	Compliance with Financial Regulations Follow-up	PLANNING			
RB03-2025	Equality, Diversity & Inclusion including Equalities Act Follow-up	NOT STARTED			
RB04-2025	Restructures	NOT STARTED			
RB05-2025	Business Continuity Planning (BCP)	NOT STARTED			
RB06-2025	Effectiveness of Whistleblowing	PLANNING			
RB07-2025	Establishments	NOT STARTED			
RB09-2025	Decisions on Accepting Grant funding	PLANNING			
RB10-2025	Mosaic – Pay Portal	NOT STARTED			

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RB11-2025	Payment to Providers	PLANNING			
RB12-2025	ASCH Referrals and Signposting	NOT STARTED			
RB13-2025	3 rd Party Social Care Risks	NOT STARTED			
RB14-2025	Commissioning & Transformation Board	ONGOING			
RB15-2025	Public Health Service Transformation	NOT STARTED			
RB16-2025	Public Health - Budget Forecasting & Expenditure	PLANNING			
RB17-2025	Review of Specific Contract Award Lesson Learnt (EDLA)	PLANNING			
RB18-2025	KCC Governance Improvement Action Plan	NOT STARTED			
RB19-2025	Voluntary Community Sector	NOT STARTED			
RB20-2025	Application of Spending Controls	NOT STARTED			
RB21-2025	Treasury Management	PLANNING			
RB22-2025	Contract Variations / Waiver Process and Approvals	PLANNING			
RB23-2025	Budget Savings including Follow-up	NOT STARTED			
RB24-2025	Standards of Public Life	PLANNING			
RB25-2025	Contract Extensions Follow-up	PLANNING			
RB26-2025	Procurement Follow-up	PLANNING			
RB27-2025	Modern Slavery	NOT STARTED			
RB28-2025	Use of Consultants	PLANNING			
RB29-2025	Contract Novation	PLANNING			
RB30-2025	Risk Management	NOT STARTED			
RB31-2025	KCC Registered Children's Care Homes	NOT STARTED			
RB32-2025	School Themed Review - Procurement	DEFERRED			
RB33-2025	Education - Alternative Provision (Pupil Referral Units)	FIELDWORK			

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RB34-2025	Decision Making (CYPE)	NOT STARTED			
RB35-2025	Capital Programme (Schools)	NOT STARTED			
RB36-2025	Disciplinaries	NOT STARTED			
RB37-2025	Facilities Management	DRAFT REPORT	ADEQUATE	TBC	November GAC
RB38-2025	Unaccompanied Asylum Seeking Children (USAC) Accommodation	NOT STARTED			
RB39-2025	Payroll	NOT STARTED			
RB40-2025	Strategic Reset Programme (SRP)	NOT STARTED			
RB41-2025	Border Control - EU Entry Exit System Checks (EES): - Business continuity - Emergency Planning - Supply Chain Management	DRAFT REPORT	ADEQUATE	TBC	November GAC
RB42-2025	Economic Strategy Delivery	NOT STARTED			
RB43-2025	Waste and Circular Economy	NOT STARTED			
RB44-2025	Income and Sales	NOT STARTED			
RB45-2025	Department for Environment, Food & Rural Affairs (DEFRA) Checking of Goods Changes	NOT STARTED			
RB46-2025	Climate Adaptation	ONGOING			
RB47-2025	Oracle Cloud Programme - Programme Management	FIELDWORK			
RB48-2025	Helping Hands Follow up	PLANNING			
RB49-2025	School Themed Review – Safeguarding	PLANNING			
RB50-2025	Loans to Schools Follow-up	NOT STARTED			
RB51-2025	Sundry Debt Recovery - Cancellation of Invoices Follow-up	NOT STARTED			
RB52-2025	Data Security Protection Toolkit (DSPT)	NOT STARTED			
RB53-2025	Annual Governance Statement Follow-up	NOT STARTED			
RB06-2024	Kent Cards and Direct Payments – Policies and Practice	COMPLETE	LIMITED	TBC	November GAC

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Grants	Description	Current Status
Department for Transport	Bus Services Operators Grant (BSOG) – Annual grant to support local bus services (£1.1m)	Complete
Department for Transport	Integrated Transport & Maintenance Block (£47.0m)	Complete
Department for Transport	Local Transport Capital Block Funding -Pothole Fund (£4.3m)	Complete
Sport England	Sport England 23/24 (£0.9m)	Complete

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Audit Opinion

High

Internal control, Governance and the management of risk are at a high standard. The arrangements to secure governance, risk management and internal controls are extremely well designed and applied effectively.

Processes are robust and well-established. There is a sound system of control operating effectively and consistently applied to achieve service/system objectives.

There are examples of best practice. No significant weaknesses have been identified.

Substantial

Internal Control, Governance and management of risk are sound overall. The arrangements to secure governance, risk management and internal controls are largely suitably designed and applied effectively.

Whilst there is a largely sound system of controls there are few matters requiring attention. These do not have a significant impact on residual risk exposure but need to be addressed within a reasonable timescale.

Adequate

Internal control, Governance and management of risk is adequate overall however, there were areas of concern identified where elements of residual risk or weakness with some of the controls may put some of the system objectives at risk.

There are some significant matters that require management attention with moderate impact on residual risk exposure until resolved.

Limited

Internal Control, Governance and the management of risk are inadequate and result in an unacceptable level of residual risk. Effective controls are not in place to meet all the system/service objectives and/or controls are not being consistently applied.

Certain weaknesses require immediate management attention as there is a high risk that objectives are not achieved.

No Assurance

Internal Control, Governance and management of risk is poor. For many risk areas there are significant gaps in the procedures and controls. Due to the absence of effective controls and procedures no reliance can be placed on their operation.

Immediate action is required to address the whole control framework before serious issues are realised in this area with high impact on residual risk exposure until resolved

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Prospects for Improvement		Issue Risk Ratings	
Very Good	There are strong building blocks in place for future improvement with clear leadership, direction of travel and capacity. External factors, where relevant, support achievement of objectives.	High	There is a gap in the control framework or a failure of existing internal controls that results in a significant risk that service or system objectives will not be achieved.
Good	There are satisfactory building blocks in place for future improvement with reasonable leadership, direction of travel and capacity in place. External factors, where relevant, do not impede achievement of objectives.	Medium	There are weaknesses in internal control arrangements which lead to a moderate risk of non-achievement of service or system objectives.
Adequate	Building blocks for future improvement could be enhanced, with areas for improvement identified in leadership, direction of travel and/or capacity. External factors, where relevant, may not support achievement of objectives	Low	There is scope to improve the quality and/or efficiency of the control framework, although the risk to overall service or system objectives is low.
Uncertain	Building blocks for future improvement are unclear, with concerns identified during the audit around leadership, direction of travel and/or capacity. External factors, where relevant, impede achievement of objectives.		