Appendix A

Kent County Council

Rolling Internal Audit Plan

Governance and Audit Committee

July 2026 GAC

Internal Audit Strategy

1) The Global Internal Audit Standards (GIAS) includes a mandatory requirement (Standard 9.2) for the Head of Internal Audit (Chief Audit Executive) to:

   "...develop and implement a strategy for the internal audit function that supports the strategic objectives and success of the organisation." The Standard further specifies that the strategy "include a vision, strategic objectives, and supporting initiatives for the internal audit function." This is considered within the profession as the most significant change of the revised Standards.

2) **Appendix A** sets out the revised Internal Audit Strategy which incorporates findings from the recent External Quality Assessment (EQA).

Internal Audit Charter

3) Under the Global Internal Audit Standards (GIAS) and the Public Sector Application note which are mandatory for internal audit practice in the public sector, the nature of Internal Audit activity must be formally defined in an Audit Charter (Charter). The Charter sets out the purpose and scope of internal audit within KCC; it also confirms the independence of the service, defines reporting arrangements and authorises Internal Audit access to all systems, records, personnel and assets that are deemed necessary in order to undertake Internal Audit and Counter Fraud work. The Charter was last approved by the Audit and Governance Committee in April 2025.

4) For 2026-27, the Charter has been reviewed and there have been no changes since the previous amendments to align to the new Global Internal Audit Standards. The Audit and Governance Committee is asked to review and approve the updated Charter attached at **Appendix B**.

2026-27 Audit Plan Summary

	DIRECTORATES						
PRIORITIES	**CROSS DIRECTORATE**	**ASCH**	**CED**	**CYPE**	**DCED**	**GET**	**TOTALS**
PRIORITY	15	6	4	8	6	3	42
RESERVE	6	10	11	10	16	5	58
TOTALS	**21**	**16**	**15**	**18**	**22**	**8**	**100**

5) KCC Internal Audit operate a Rolling Internal Audit Plan to enable flexibility to emerging risks and changes in assurance requirements with focus on delivery of priority audits throughout the year. Review of potential assurances against the Council's risks and from meetings with Officers across the Council has identified a range of potential assurance coverage which has been prioritised into "priority" and "reserve" audits. Internal Audit will focus deliver against priority audits identified and ensure sufficient coverage against 8 themes of Corporate Health, Corporate Risks and those linked to Reforming Kent. The audits contained in the plan will be risk assessed throughout the current year. The pillars of Corporate Health are as follows:

Corporate Assurance	**Risk Management**	**Financial Control**	**Commissioning, Procurement & Partnerships**
Change Management/ Programmes/ Projects	**Information Technology & Information Security**	**Asset Management**	**Counter Fraud**

6) Other sources of assurance where they have been assessed that reliance can be placed against them will contribute towards the Internal Audit Annual Opinion. This may include but not limited to Ofsted, Care Quality Commission (CQC) and Information Commissioners Office (ICO) findings for example.

Global Internal Audit Standards – Topical Requirements

7) As per the Global Internal Audit Standards (GIAS) Internal Audit must consider topical requirements as part of the annual planning process. Each topical requirement is considered by Internal Audit Standards Advisory Board (IASAB) for applicability to the UK public sector. The IASAB considers full or partial application as well as disapplication if appropriate for the sector. IASAB consider both the topical requirement and the associated user guidance and at present the only topical requirement published to applicable for the Rolling Internal Audit Plan relates to Cyber Security and third party.

8) The following lists for each effective Topical Requirement the audit engagement proposed on the audit plan, where these may be used as part/all of the scope:

Topical Requirement	Public Sector Application	Audits
Cyber Security	Fully applicable for the public sector	• Cyber Security Topical Requirements • Legacy IT Works
Third Party	Suitable for UK Public Sector for Commercial Contracts but may not be relevant for some other third-party engagements.	• Contract Management Framework Assurance

9) As a result, the above audits will need to consider the topical requirement as part of scoping the Internal Audit.

2026-27 Audit Resources

CLIENTS	DAYS
Kent County Council	989
Grants	30
Other Clients	859
Contingency	50
Audit Development	50
TOTAL	**1978**

Available Resource	DAYS
Resource	1978

Priority Audits (42)

Adult Social Care & Health (ASCH) (6)

- Achievement of Savings ASCH – Governance Follow-up
- Care Quality Commission Actions / Outputs
- ASCH Assurance Mapping and Reporting
- Direct Payments (ASCH) – Data Driven Assurance
- Safeguarding – Protecting adults at risk
- ASCH Contract Management - Future Planning of Contracts

Chief Executive Department (CED) (4)

- Core Financial Controls
- Risk Appetite implementation and Risk Reporting
- Management of Reserves
- Public Health NHS Health Checks – In-sourcing Programme

Children, Young People & Education (CYPE) (8)

- Education, Health and Care Plans (EHCP)
- No Recourse to Public Funds
- Families First
- Early Years Funding
- Community Learning & Skills (CLS) - financial viability
- Individual Tutoring (CYPE)
- Funding of Children's Integrated Care Board (ICB) Placements
- CYPE Assurance Mapping

Deputy Chief Executive Department (DCED) (6)

- Legacy IT Works
- New Contact Centre contract
- Cyber Security Topical Requirements
- Payroll
- Application of Data Protection Impact Assessments (DPIA)
- Managers - People Management Responsibilities (Sickness)

Growth, Environment & Transport (GET) (3)

- Capital Investment & Asset Management
- Economic Strategy
- Strategic Workforce Planning (GET)

Cross Directorate (15)

- Local Government Reorganisation
- Annual Governance Statement (AGS) Directorate Action Plans
- CYPE to ASCH Transitioning Arrangements
- Contract Management Framework Assurance
- Post-Implementation Review of Commissioning
- Oracle Cloud Programme – HR Connect
- Purchase Cards - Data Driven Assurance
- Clarity System Assurance Checks and Data Quality
- Supporting Staff Performance
- Verifying Goods and Services
- Oracle Cloud Programme Embedded Assurance
- Data Security Protection Toolkit (DSPT)
- Management of Capital Projects by Schools
- Payment Card Industry Data Security Standard (PCI DSS) Follow-up
- Ongoing Review of Identified Actions

Reserve List Audits (58)

Adult Social Care & Health (ASCH) (10)

- ASCH Payment to Providers
- Shared Costs with NHS
- Prevention Programme
- Workforce Recruitment and Retention/stability
- Information Asset Management
- ASCH Safeguarding Referrals and Signposting
- 3rd Party Social Care Risks
- Deprivation of Liberty Safeguards
- Supported Living Provider Invoicing Accuracy Reviews
- MOSAIC – Data Driven Assurance

Chief Executive Department (CED) (11)

- Savings improvement Programmes
- Contract Management Database
- Supply Chain Management
- Budget Setting and Monitoring
- Partial VAT Exemption
- Serious and Organised Crime (SOC)
- Subcontracting by Providers
- Kent Pension Fund – Governance Arrangements
- Government Grant – Administration, Accounting & Monitoring

Public Health

- Public Health – Budget Forecasting & Expenditure
- Sexual Health Invoicing / LARC & Cross-Charging Validation

Children, Young People & Education (CYPE) (10)

- Care Leaver Payments
- Safeguarding Assurance Map Refresh
- High-Cost Placements
- Arrangements for paying early years Providers (Childminders)
- School Deficits
- Schools – Building Maintenance
- Children's Residential Provision – Unregulated Providers
- Establishments – Respite Centres
- Funding of out of County Placements
- E-Vouchers – Data Driven Assurance

Deputy Chief Executive Department (DCED) (16)

- Public Switched Telephone Network (PSTN)
- Communities Programme - SRP
- Managers - People Management Responsibilities (Development)
- Managers - People Management Responsibilities (Health, Wellbeing and Attendance)
- Recruitment
- Bullying and Harassment
- Use of Social Media
- Desk Booking Arrangements
- Network Monitoring
- IT Project Management
- Software Licenses
- Vehicle Safety
- Procurement Act 2025
- Data Protection
- Refugee Resettlement Scheme
- Contract Register
- Project Management Office (PMO)

Growth, Environment & Transport (GET) (5)

- Active Travel Scheme
- Creative Economy
- Contract Management of the Marsdon Contract (moving traffic offences)
- Waste and Circular Economy
- DEFRA Checking of Goods Changes

Cross Directorate (6)

- Data Driven Assurance Opportunities
- Spending the Councils Money
- Equality, Diversity and Inclusion
- Driver Expenses – Data Driven Assurance
- Home to School Transport – Data Driven Assurance
- Impfrest – Data Driven Assurance

Audit Plan mapped to Reasonable Assurance – 8 Themes of Corporate Health (42)

Corporate Governance (5)

- ASCH Achievement of Savings – Follow-up
- Economic Strategy
- Annual Governance Statement (AGS) Directorate Action Plans
- Education, Health and Care Plan (EHCP)
- Ongoing Review of Identified Actions

Risk Management (6)

- CYPE Assurance Mapping
- ASCH Assurance Mapping and Reporting
- Oracle Cloud Programme Embedded Assurance
- Risk Appetite implementation and Risk Reporting
- Care Quality Commission Actions / Outputs
- Safeguarding – Protecting adults at risk

Financial Control / VFM (11)

- Payment Card Industry Data Security Standard (PCI DSS) Follow-up
- Funding of Children's Integrated Care Board (ICB) Placements
- Individual Tutoring (CYPE)
- Management of reserves
- Payroll
- Direct Payments (ASCH)
- Community Learning & Skills (CLS) - financial viability
- Core Financial Controls
- Management of Capital Projects by Schools
- Purchase Cards - Data Driven Assurance
- Early years Funding

Commissioning, Procurement & Partnerships (4)

- ASCH Contract Management - Future Planning of Contracts
- Contract Management Framework Assurance
- New Contact Centre Contract
- Post-Implementation Review of Commissioning

Change Management and Programmes/ Projects (5)

- Oracle Cloud Programme - HR Connect
- CYPE to ASCH Transitioning Arrangements
- CYPE Families First
- Public Health NHS Health Checks – In-sourcing Programme
- Local Government Reorganisation

Asset Management (4)

- Supporting Staff Performance
- Capital Investment & Asset Management (GET)
- Strategic Workforce Planning (GET)
- Managers - People Management Responsibilities (Sickness)

Information Technology & Information Security (5)

- Data Security Protection Toolkit (DSPT)
- Legacy IT Works
- Cyber Security Topical Requirements
- Clarity System Assurance Checks and Data Quality
- Application of Data Protection Impact Assessments (DPIA)

Counter Fraud (2)

- No Recourse to Public Funds
- Verifying Goods and Services

Audits against KCC Significant Risks

The detail below shows proposed Internal Audit coverage against high-risk areas from the Corporate Risk Register

CR0003	Securing resources to aid economic recovery and enabling infrastructure	High (20)
Audit		
Economic Strategy		

CR0015	Sustainability of the Social Care Market	High (25)
Audit		
Achievement of Savings ASCH – Governance Follow-up		
Direct Payments (ASCH)		
CYPE to ASCH Transitioning Arrangements		

CR0052	Adaptation of KCC Services to climate change impacts	High (16)
Audit		
No Coverage		

CR0009	Future financial and operating environment for local government	High (25)
Audit		
Local Government Reorganisation		
Oracle Cloud Programme Embedded Assurance		
Families First		
Community Learning & Schools (CLS) - financial viability		

CR0053	Asset Management and Degradation and associated impacts, linked to Capital Programme affordability	High (25)
Audit		
Management of Capital Projects by Schools		
Capital Investment & Asset Management (GET)		

CR0014	Cyber and Information Security Resilience	High (20)
Audit		
Payment Card Industry Data Security Standard (PCI DSS) Follow-up		
Data Security Protection Toolkit		
Legacy IT Works		
Application of DPIAs		
Cyber Security Topical Requirements		

CR0045	Maintaining effective governance and decision making in a challenging financial and operating environment	High (16)
Audit		
Annual Governance Statement (AGS) Directorate Action Plans		
Ongoing Review of Identified Actions		
Risk Appetite implementation and Risk Reporting		

CR0059	Risk of Significant Variance to the Level of Savings and Income Agreed in KCC's Budget	High (16)
Audit		
Core Financial Controls		
Data Driven Assurance - Purchase Cards		
No Recourse to Public Funds		
Verifying Goods and Services		
Direct Payments (ASCH)		
Education, Health and Care Plans (EHCP)		
CYPE New Children's Placements		
Management of Reserves		

CR0064	Risk of Failing to Deliver Effective Adult Social Care Services	High (20)
Audit		
Safeguarding – Protecting adults at risk		
Care Quality Commission Actions / Outputs		
ASCH Assurance Mapping and Reporting		
Direct Payments (ASCH)		
CYPE to ASCH Transitioning Arrangements		

CR0066	ASCH recommissioning programme	High (16)
Audit		
ASCH Contract Management - Future Planning of Contracts		
Contract Management Framework Assurance		

CR0058	Capacity and Capability of the Workforce	High (16)
Audit		
Supporting Staff Performance		
Strategic Workforce Planning (GET)		

10) There is no audit coverage against 1 high risk identified on the Corporate Risk Registers (**Adaptation of KCC Services to climate change impacts – High 16)**. This risk has been previously reviewed by Internal Audit as part of the work undertaken in 2022-23 and 2024-25.These reviews focussed on the governance and oversight of climate change. Given the long-term nature of addressing the risks of climate change and Local Government Reorganisation on the horizon Internal Audit have focussed on the risks which require mitigations more immediately. Should risks change in year then this area will be reconsidered for review.

2. Risk Based Audits

2.1 Cross Directorate

Priority Audits

Ref	Audit Title	Scope	Nature of Work
RB01-2027	Clarity System Assurance Checks and Data Quality	This audit will use data analytics to assess whether key controls are functioning sufficiently and provide assurance that data quality, accountancy controls and management assurance arrangements in place are sufficient.	Data Driven Assurance
RB04-2027	Annual Governance Statement (AGS) Directorate Action Plans	To provide assurance that: • Directorate action plans arising from the AGS are complete, appropriate, and aligned to identified control weaknesses • Actions are being effectively implemented, monitored, and reported • Governance improvements are adequately embedded and evidenced	Assurance
RB05-2027	CYPE to ASCH Transitioning Arrangements	To provide assurance that arrangements for transitioning individuals from Children's Social Care to Adult Social Care are: • Timely, well-planned, and person-centred • Compliant with statutory requirements (e.g., Care Act 2014, Children and Families Act 2014) • Effectively coordinated across services • Delivering continuity of care and positive outcomes	Assurance
RB06-2027	Contract Management Framework Assurance	To provide assurance that the Contract Management Assurance Framework: • Is well-designed, consistent, and embedded • Ensures contracts are effectively managed, monitored, and deliver value for money • Provides robust governance, risk management, and compliance oversight	Assurance

2. Risk Based Audits

2.1 Cross Directorate

Priority Audits

Ref	Audit Title	Scope	Nature of Work
RB07-2027	Post-Implementation Review of Commissioning	To provide assurance that the commissioned service: • Has been implemented as intended • Is delivering expected outcomes and value for money • Is supported by effective contract management, governance, and performance monitoring	Assurance
RB08-2027	Local Government Reorganisation	To provide embedded assurance on Local Government Reorganisation implementation.	Embedded Assurance
RB09-2027	Supporting Staff Performance	To provide assurance that the organisation has effective arrangements to: • Set, monitor, and manage staff performance. • Support employees to achieve objectives and improve performance. • Address underperformance in a fair, timely, and consistent manner.	Assurance
RB10-2027	Verifying Goods and Services	To provide assurance that: • Goods and services received are accurately verified before payment • Payments are made only for valid, authorised, and received items/services • Controls prevent fraud, error, and duplicate or incorrect payments	Assurance

2. Risk Based Audits

2.1 Cross Directorate

Priority Audits

Ref	Audit Title	Scope	Nature of Work
RB11-2027	Oracle Cloud Programme Embedded Assurance	To provide embedded assurance on the Oracle Cloud Programme.	Embedded Assurance
RB12-2027	Ongoing Review of Identified Actions	To provide assurance on the progress of implementation of management actions.	Follow-up
RB13-2027	Data Security Protection Toolkit (DSPT)	To provide assurance that KCC meets required DSPT standards and assertions.	Assurance
RB14-2027	Management of Capital Projects by Schools	To provide assurance that schools: • Plan and deliver capital projects effectively, compliantly, and within budget • Have appropriate governance, procurement, and financial controls • Ensure works are properly specified, monitored, and completed to standard	Assurance
RB15-2027	PCI DSS Follow-up	To provide assurance on the progress of implementation of management actions.	Follow-up
RB16-2027	Data Driven Assurance - Purchase Cards	This audit will use data analytics to assess whether key controls are functioning sufficiently.	Data Driven Assurance
RB17-2027	Oracle Cloud Programme – HR Connect	To provide assurance on HR connect readiness for the new Oracle Cloud	Assurance

2. Risk Based Audits

2.1 Cross Directorate

Reserve List

Audit Title	Nature of Work
Data Driven Assurance Opportunities	Assurance
Spending the Councils Money	Assurance
Equality, Diversity and Inclusion	Assurance
Driver Expenses – Data Driven Assurance	Data Driven Assurance
Home to School Transport – Data Driven Assurance	Data Driven Assurance
Imprest – Data Driven Assurance	Data Driven Assurance

2. Risk Based Audits

2.2 Adult Social Care & Health (ASCH)

Priority Audits

Ref	Audit Title	Scope	Nature of Work
RB18-2027	Achievement of Savings ASCH – Governance Follow-up	To provide assurance on the progress of implementation of management actions	Follow-up
RB19-2027	Care Quality Commission Actions / Outputs	To provide assurance that: • Actions arising from CQC inspections are appropriately identified, implemented, and monitored • Improvements lead to sustained compliance and improved service quality • Governance arrangements ensure timely and effective delivery of actions	Assurance
RB20-2027	ASCH Assurance Mapping and Reporting	To provide consultancy and advice to KCC on assurance mapping, reporting and monitoring framework in place across ASCH focusing on the highest risk areas.	Assurance Mapping
RB21-2027	Direct Payments (ASCH) – Data Driven Assurance	The audit will use data analytics to assess whether key controls are functioning sufficiently and provide assurance on the arrangement for Direct Payments.	Data Driven Assurance
RB22-2027	Safeguarding – Protecting adults at risk	To provide assurance that the organisation has effective arrangements to: • Identify, respond to, and manage safeguarding concerns • Protect adults at risk from abuse or neglect • Comply with statutory safeguarding responsibilities and guidance	Assurance

2. Risk Based Audits

2.2 Adult Social Care & Health (ASCH)

Priority Audits

Ref	Audit Title	Scope	Nature of Work
RB23-2027	ASCH Contract Management - Future Planning of Contracts	To provide assurance that the organisation: • Has effective arrangements to plan, manage, and sustain future ASC contracts • Ensures continuity of care, market stability, and value for money • Aligns contract planning with strategic priorities, demand, and financial pressures	Assurance

2. Risk Based Audits

2.2 Adult Social Care & Health (ASCH)

Reserve List

Audit Title	Nature of Work
ASCH Payment to Providers	Assurance
Shared Costs with NHS	Assurance
Prevention Programme	Assurance
Workforce Recruitment and Retention/stability	Assurance
Information Asset Management	Assurance
ASCH Safeguarding Referrals and Signposting	Assurance
3rd Party Social Care Risks	Assurance
Deprivation of Liberty Safeguards	Assurance
Supported Living Provider Invoicing Accuracy Reviews	Assurance
MOSAIC – Data Driven Assurance	Data Driven Assurance

2. Risk Based Audits

2.3 Chief Executive Department (CED)

Priority Audits

Ref	Audit Title	Scope	Nature of Work
RB25-2027	Core Financial Controls	To provide assurance that: • Core financial systems and processes are robust, compliant, and operating effectively • Financial transactions are accurate, authorised, and properly recorded • Risks of fraud, error, and misstatement are minimised	Assurance
RB26-2027	Risk Appetite implementation and Risk Reporting	To provide assurance that: • The organisation's risk appetite is clearly defined, communicated, and embedded • It is consistently applied in decision-making and risk management • Reporting provides meaningful insight into risk exposure against appetite	Assurance
RB27-2027	Management of reserves	To provide assurance that: • Reserves are appropriately established, maintained, and utilised • The level of reserves is adequate, justified, and aligned to financial risks and plans • Governance, monitoring, and reporting arrangements are robust and transparent	Assurance
RB24-2027	Public Health NHS Health Checks – In-sourcing Programme	To provide assurance on the transition of the NHS Health Check service being brought in-house, including: • TUPE transfer of staff • New service provision and outreach arrangements • Risks, governance, value for money, and whether expected benefits (cost effectiveness, streamlining, integration with smoking cessation and LARC) are being realised.	Assurance

2. Risk Based Audits

2.3 Chief Executive Department (CED)

Reserve List

Audit Title	Nature of Work
Savings Improvement Programmes	Assurance
Contract Management Database	Assurance
Supply Chain Management	Assurance
Budget Setting and Monitoring	Assurance
Partial VAT Exemption	Assurance
Subcontracting by Providers	Assurance
Kent Pension Fund – Governance Arrangements	Assurance
Serious and Organised Crime (SOC)	Assurance
Government Grant – Administration, Accounting & Monitoring	Assurance
Public Health – Budget Forecasting & Expenditure	Assurance
Sexual Health Invoicing / LARC & Cross-Charging Validation	Assurance

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2. Risk Based Audits

2.4 Children, Young People & Education (CYPE)

Priority Audits

Ref	Audit Title	Scope	Nature of Work
RB28-2027	CYPE Assurance Mapping	To provide consultancy and advice to KCC on assurance mapping, reporting and monitoring framework in place across CYPE focusing on the highest risk areas.	Assurance Mapping
RB29-2027	Education, Health and Care Plans (EHCP)	To provide assurance that: • EHCP processes are compliant, timely, and person-centred • Plans are appropriately assessed, issued, and monitored • Arrangements deliver effective outcomes for children and young people (CYP) with SEND	Assurance
RB30-2027	No Recourse to Public Funds	To provide assurance that: • NRPF cases are identified, assessed, and managed appropriately and lawfully • Support is provided only where the authority has a statutory duty • Financial, safeguarding, and immigration-related risks are effectively managed • Controls prevent fraud, error, and duplicate or incorrect payments	Assurance
RB31-2027	Families First	Review to assess the financial stability of the project after the 3-year funding ends and to assess compliance with the grant conditions.	Assurance
RB02-2027	Early Years Funding	To provide assurance on the adequacy and effectiveness of controls in place for early years funding.	Assurance

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Key Performance Indicators

2. Risk Based Audits

2.4 Children, Young People & Education (CYPE)

Priority Audits

Ref	Audit Title	Scope	Nature of Work
RB32-2027	Community Learning & Skills (CLS) - financial viability	To provide assurance that: • Community Learning Skills are financially sustainable and well-managed • Financial risks are identified, monitored, and mitigated • Decision-making supports long-term viability and value for money	Assurance
RB33-2027	Individual Tutoring (CYPE)	To provide assurance that: • Individual tutoring is appropriately commissioned, value for money, targeted, and delivered • Support meets the educational needs of children supported • Governance, safeguarding, and financial controls are robust and effective	Assurance
RB34-2027	Funding of Children's Integrated Care Board (ICB) Placements	To provide assurance that: • New placements are appropriate, timely, and meet the needs of the child • Processes comply with statutory requirements and safeguarding standards • Financial, commissioning, and oversight arrangements are robust and provide value for money	Assurance

2. Risk Based Audits

2.4 Children, Young People & Education (CYPE)

Reserve List

Audit Title	Nature of Work
Care Leaver Payments	Assurance
Safeguarding Assurance Map Refresh	Assurance Map
High-Cost Placements	Assurance
Arrangements for paying early years Providers (Childminders)	Assurance
School Deficits	Assurance
Schools – Building Maintenance	Assurance
Children's Residential Provision – Unregulated Providers	Assurance
Establishments – Respite Centres	Assurance
Funding of out of County Placements	Assurance
E-Vouchers – Data Driven Assurance	Data Driven Assurance

2. Risk Based Audits

2.5 Deputy Chief Executive Department (DCED)

Priority Audits

Ref	Audit Title	Scope	Nature of Work
RB35-2027	Legacy IT Works	To provide assurance that: • Legacy systems are identified, managed, and controlled effectively • Risks relating to security, resilience, support, and compliance are mitigated • There is a clear strategy for maintenance, replacement, or decommissioning	Assurance
RB36-2027	New Contact Centre contract	To provide assurance that: • The new contact centre contract has been implemented effectively and is delivering intended outcomes • Performance, quality and customer experience meet contractual expectations • Governance, contract management and financial controls are robust	Assurance
RB37-2027	Cyber Security Topical Requirements	Review in line with the Institute of Internal Audits Cyber Security topical requirements.	Assurance
RB38-2027	Managers - People Management Responsibilities (Sickness)	To provide assurance that: • Sickness absence is effectively recorded, monitored, and managed • Processes are applied consistently and in line with policy and legislation • The organisation minimises absence levels while supporting employee wellbeing	Assurance

2. Risk Based Audits

2.5 Deputy Chief Executive Department (DCED)

Priority Audits

Ref	Audit Title	Scope	Nature of Work
RB39-2027	Payroll	To provide assurance that: • The new payroll system is operating effectively, accurately, and securely • Key payroll controls are embedded and functioning as intended • Risks associated with system implementation and data migration have been appropriately managed	Assurance
RB40-2027	Application of Data Protection Impact Assessments (DPIA)	To provide assurance that: • DPIAs are appropriately identified, completed, and approved where required • DPIAs effectively assess and mitigate data protection and privacy risks • DPIA processes are embedded, consistent, and compliant with UK GDPR	Assurance

2. Risk Based Audits

2.5 Deputy Chief Executive Department (DCED)

Reserve List

Audit Title	Nature of Work
Public Switched Telephone Network (PSTN)	Assurance
Communities Programme – SRP	Assurance
Managers - People Management Responsibilities (Development)	Assurance
Managers - People Management Responsibilities (Health, Wellbeing and Attendance)	Assurance
Recruitment	Assurance
Bullying and Harassment	Assurance
Use of Social Media	Assurance
Desk Booking Arrangements	Assurance
Network Monitoring	Assurance
IT Project Management	Assurance
Software Licenses	Assurance
Vehicle Safety	Assurance
Procurement Act 2025	Assurance
Data Protection	Assurance
Refugee Resettlement Scheme	Assurance
Project Management Office (PMO)	Assurance

2. Risk Based Audits

2.6 Growth, Environment & Transport

Priority Audits

Ref	Audit Title	Scope	Nature of Work
RB41-2027	Capital Investment & Asset Management	To provide assurance that: • Capital investment decisions are strategically aligned, well-governed, and deliver value for money • Assets are effectively managed, maintained, and utilised • Risks relating to capital projects and asset portfolios are appropriately controlled	Assurance
RB42-2027	Economic Strategy	To provide assurance that: • The Economic Strategy is well-designed, evidence-based, and aligned to priorities • Delivery arrangements are effective, coordinated, and monitored • Outcomes and impacts are measured, reported, and achieved	Assurance
RB43-2027	Strategic Workforce Planning	To provide assurance that: • Strategic workforce planning is robust, evidence-based, and aligned to organisational priorities • The organisation has the capacity, capability, and skills needed now and in the future • Workforce risks are identified, managed, and mitigated effectively	Assurance

2. Risk Based Audits

2.6 Growth, Environment & Transport

Reserve List

Audit Title	Nature of Work
Active Travel Scheme	Assurance
Creative Economy	Assurance
Contract Management of the Marsdon Contract (moving traffic offences)	Assurance
Department for Environment, Food and Rural Affairs (DEFRA) Checking of Goods Changes	Assurance
Waste and Circular Economy	Assurance

2026-27 Internal Audit Key Performance Indicators

11) The Key Performance indicators (KPI's) and Performance Monitoring for the Internal Audit service have been previously been reviewed with the intention of updating to more modern metrics updates with an ongoing shift from quantitative to outcome and value measuring performance.

12) Thus, it has been the tradition within Internal Audit to concentrate upon input and output metrics such as:

- Percentage of the Audit Plan delivered.
- Planned v Actual days / % of audits completed within resource allocation.
- Delivery of all agreed Audit Committee papers on time.
- % of Draft audit reports issued within ten working days of completion of fieldwork.
- % of Final Reports issued within five working days of receipt of responses to draft report.

13) These are valid to measure within the service internally as they are part of how Audit Managers monitor individual and team efficiency, however it is more relevant to report to the Governance and Audit Committee and stakeholders on whether there is value from the work of Internal Audit and whether the work helps the organisation strengthen controls and the management of risk and achieve its objectives and priorities.

14) To further shift the performance measurement of the Internal Audit service to being outcome based and accountable to the Governance and Audit Committee, the following measures in Table 1 will be reported to the Committee:

2025-26 Internal Audit Key Performance Indicators – Table 1

KCC Key Performance Indicator

	Factor	Basis	Measured by
A	Strategic Alignment	For Internal Audit to be relevant, its coverage must be aligned to the Council's main risks	• Either an Assurance Map on Internal Audit coverage or reporting to the Committee on annual coverage compared to the Corporate Risk Register
B	Rolling Audit Plan	Having a Rolling Audit Plan reflects the need for coverage of key risks at the right time	• Number of Relationship Management meetings held to discuss Rolling Audit Plan • Stakeholder feedback on the effectiveness of IA coverage
C	Timely Insights	In addition to the timeliness of reports, insights should be provided in a timely manner to managers and stakeholders	• Stakeholder feedback on effectiveness of collaboration • Stakeholder Feedback on Embedded Assurance insights
D	Adding Value	The fundamental basis for the service to the Council that Internal Audit should be providing.	• The proportion of audit coverage providing wider assurance via the use of data analytics • Recording how audit coverage has contributed to the Council saving money. • Documenting how and where IA has provided guidance for improving poor or effective controls. • Documenting how IA has provided embedded assurance advice from the initial stages of strategic initiatives
E	Management Actions	To determine if there has been actual improvement from Internal Audit reviews	• % of high priority / risk issues agreed • % of high priority / risk issues implemented. • % of all issues agreed • % of all issues implemented.
F	Client Satisfaction	Determining whether value is added	• Client satisfaction surveys at the end of each audit. • Annual Key stakeholder perception survey (some questions to be amended)
G	Audit Efficiency	The responsibility to operate efficiently	• Time from audit planning to draft report being issued. • Completion of all Grant Certifications for the Council/ respective Directorates within set timescales.