

Appendix A – Progress Report



1 Introduction

- 1.1 This is our annual report of Greater Cambridge Shared Audit for Cambridge City Council. The Annual Assurance Opinion, which is provided below, is reasonable assurance.
- 1.2 Colleagues in the Council are responsible for managing a system of internal control and establish policies and procedures to help ensure that the system is functioning correctly. On behalf of the [Civic Affairs and Audit Committee](#), Internal Audit acts as an assurance function by providing an independent and objective opinion on the control environment.
- 1.3 The purpose of this report is to provide a summary update on the work completed by Internal Audit and report our overall opinion on the control environment. This opinion will in turn be used to inform the Annual Governance Statement which accompanies the Statement of Accounts. We also provide regular Governance Risk and Control updates to the Committee.

2 Resources and team update



- 2.1 Greater Cambridge Shared Audit provides assurance to both Cambridge City Council and South Cambridgeshire District Council. A progress update and audit plan is presented to the Civic Affairs and Audit Committee at least annually. Best practice encourages continuous review of the plan to reflect emerging risks, changes in corporate priorities, and evolving resourcing considerations. Since June 2020, we have adopted an agile planning cycle, which provides greater flexibility to respond to developments and ensures the audit plan continues to deliver value to the Council. Quarterly progress updates are provided, and the Committee can propose reviews.
- 2.2 Audit assignments are delivered by a substantive team with a mix of highly regarded professional qualifications (including CIPFA, ACCA and IIA). We also utilise alternative resources such as agency workers or internal secondments, which can be helpful in targeting specific pieces of work. We are currently hosting a Graduate Trainee through the LGA National Graduate Development Programme. We have done this before, and the initiative proved to be a valuable and positive experience for both the team and the trainee.
- 2.3 The Internal Audit team currently includes four qualified auditors and one audit assistant. The team was recently restructured to fund two new apprenticeship posts by reallocating an existing senior-level vacancy. The Institute of Internal Auditors' apprenticeship scheme has recently launched, and we plan to recruit to two approved posts later in the year. This approach supports in-house talent development and helps address ongoing recruitment challenges in the audit profession.
- 2.4 The team participates in continuous learning and professional development. We also meet quarterly for dedicated internal reviews to maintain our compliance with standards and identify learning and development opportunities for the team.

3 Assurance and opinion

3.1 The Internal Audit plan enables me, as the Chief Audit Executive, to provide an independent and objective opinion on the adequacy and effectiveness of the Council's internal control environment. This encompasses risk management, corporate governance, and financial controls. My opinion contributes directly to the preparation of the Annual Governance Statement.



3.2 Internal Audit activity is designed to support continuous improvement in the Council's control environment. However, the responsibility for developing and maintaining an effective internal control framework rests with management. This framework is intended to ensure that:

- The Council's resources are used efficiently and effectively;
- Risks to achieving service objectives are identified and appropriately managed; and
- Corporate policies, procedures, and regulations are adequate, effective, and consistently followed.

3.3 Assurance is derived from multiple sources, including:

- The work of Internal Audit;
- External audit and regulatory reviews;
- The Annual Governance Statement process, which includes a review of the Local Code of Corporate Governance; and
- the Council's risk management arrangements.

This multi-source approach ensures comprehensive coverage of key risks and supports a well-rounded assessment of the Council's overall control environment.

3.4 Where audit reviews identify weaknesses in the control environment or instances of non-compliance that could expose the organisation to risk, we agree actions with management to strengthen controls. For recommendations deemed to have a significant impact, we monitor implementation and report progress to the Civic Affairs and Audit Committee.

Opinion

- 3.5 The Chief Audit Executive has a responsibility under the Global Internal Audit Standards in the UK Public Sector to provide an independent annual Internal Audit opinion on the overall adequacy and effectiveness of the Council's governance, risk, and internal control framework and therefore the extent to which the Council can rely on it and inform its Annual Governance Statement.
- 3.6 In developing my opinion, I reference the work of the Internal Audit team and also other relevant and credible sources of assurance. These include management assurance processes, the Council's risk management framework, and the findings of external reviews and inspections. These are recorded in the Annual Governance Statement. This enables me to form an opinion on the governance, risk management and internal control environment.
- 3.7 There is currently a **Reasonable level of assurance** overall, which is similar level to the previous period.

Trends and Insight

- 3.8 The findings and conclusions from our various engagements, when considered collectively, can reveal patterns or trends, including potential root causes. Where themes emerge, they will be communicated promptly to stakeholders supported by relevant insights, advice, and conclusions.
- 3.9 At this time, our work has not identified any significant or concerning trends across our reports, findings, or resulting actions. Where clusters of activity are evident, these reflect areas of strategic focus identified through our risk-based planning (e.g. in response to legislative changes).
- 3.10 For example, the Social Housing (Regulation) Bill fundamentally reformed the remit and power of the Regulator for Social Housing from reactive to proactive, and increased focus on Health and Safety matters and tenant empowerment. This placed new requirements on Local Authority Registered Providers, which we have been actively supporting through our audit program. Consequently, this was reflected in our increased work in compliance and housing areas. Whilst it is difficult to reliably estimate longer term resource demands on the basis of this transition period, we are conscious of the potential need to increase resource to maintain engagement in this area plus breadth across all Council areas.
- 3.11 We are currently implementing a Root Cause Analysis (RCA) categorisation framework, which will enhance our ability to provide deeper insight and thematic reporting. The objective is to look beyond findings in isolation to determine any underlying reasons for control weaknesses, enabling identification of any

systemic issues that may impact both the specific area under review and the wider Council. This broader risk understanding helps inform further audit reviews with the potential to proactively prevent more similar risks happening.

- 3.12 We recognise the ongoing risks and challenges facing the Council, particularly in light of global events, significant planned change, continued resource pressures and the potential impact of these systemic risks on the control environment. In response, our continuous audit plan includes areas with relevant focus to ensure continued robust, responsive and adaptable.

4 Internal Audit Standards

Standards background

- 4.1 For the 2025/2026 financial year we operated under new [Global Internal Audit Standards](#) issued by the Institute of Internal Auditors (IIA). In the UK public sector, these standards are adopted under the authority of the Relevant Internal Audit Standard Setters (RIASS), which includes the Chartered Institute of Public Finance and Accountancy (CIPFA) for UK Local Government.
- 4.2 RIASS determines the applicable standards across their respective sectors. To support the implementation, CIPFA has published the Application Note: Global Internal Audit Standards in the UK Public Sector, which outlines the specific requirements we must follow. Additionally, CIPFA introduced a new Code of Practice for the Governance of Internal Audit in UK Local Government, designed to help authorities establish and maintain effective Internal Audit arrangements in line with statutory regulations.
- 4.3 While the Standards are Principle Based and full compliance is not immediately required, we conducted an internal assessment to identify areas where our processes needed to evolve to meet the new requirements. All critical and high-level actions were implemented by the end of the financial year, and we regularly report our progress to the Committee.
- 4.4 The Standards require that we develop and maintain an internal quality assurance and improvement programme. Our own internal assessment provides assurance that we “Generally Conform” with the standards. CIPFA issued a toolkit earlier in the year, based on the international standards. We are mapping our evidence to the toolkit which can be used to support an external validation assessment.
- 4.5 We remain responsive to professional guidance and adapt our assurance approach to maintain best practice based on the Application Note: Global Internal Audit Standards in the UK Public Sector. We also remain actively engaged

in professional and peer networks and will continue to review and adopt emerging best practices to enhance our local procedures.

Professional Development

- 4.6 The Chief Audit Executive is responsible for the competencies of the Internal Audit team, and we maintain a budget for continuous professional development.
- 4.7 We utilise a specific professional skills matrix to compliment organisational learning. Colleagues in the team use this to identify and plan their learning and development needs. This can be delivered through a blend of quarterly professional standards meetings, regular training meetings or ad-hoc training activities.
- 4.8 A significant amount of development has been dedicated to the implementation and familiarisation of the new GIAS. To support this we have digitised our working procedures and reference materials, making them easier to navigate and maintain. We have tested their effectiveness when onboarding new members to the team. We have been embedding Root Cause Analysis into our audit methodology as required by the new Standards.
- 4.9 Other areas of focus have included developing our knowledge of Artificial Intelligence, Co-Pilot, Agentics, and using it in a safe way. This helps us to both critically appraise others use and also leverage our own efficiencies.
- 4.10 We recognise that there is still scope to focus on enhancing our data analytics capabilities and leveraging technology to maximise the assurance we can provide. This will continue to be part of our team development program.
- 4.11 We have developed knowledge of emerging legislation, such as the Procurement Act, where this supports our assurance and advisory work.
- 4.12 The Civic Affairs and Audit Committee also have a role in the new Standards implementation. For example, the Committee reviewed and approve our revised Internal Audit Charter.

5 Independence and Objectivity

- 5.1 It is important that the Internal Audit service is sufficiently independent to provide an objective annual opinion.
- 5.2 We safeguard against any potential ethical threats by preparing an Internal Audit Code of Ethics, which is presented to the Committee annually.
- 5.3 Every year, all members of the team complete a declaration form to ensure and maintain independence and objectivity in conducting all assignments.

5.4 During the past year there has not been any impairment in independence or objectivity to the Chief Audit Executive or the service itself.

6 Added Value Services

6.1 Although our primary responsibility is to give an annual assurance opinion it is also important that the Internal Audit service adds value to the organisation.

6.2 There needs to be a firm focus on assisting the organisation to meet its aims and objectives and on working in an innovative and collaborative way with managers to help identify new ways of working that will bring about service improvements and deliver efficiencies.

6.3 We provide advisory work providing it does not conflict with assurance and can add value to the Council.

7 Progress on assurance work



Finalised reviews

- 7.1 We provide regular updates on the audit work completed to the Committee in our quarterly Governance Risk and Control Updates, plus our current opinion on the internal control, governance, and risk management arrangements. This enables to report information promptly and contributes to the Annual Governance Statement.
- 7.2 Where appropriate, reviews are concluded with an overall opinion based on four levels of assurance. This is based on the evaluation of the control and environment, and the type of recommendations we make in each report.
- 7.3 If a review has either “Limited” or “No” assurance, the system is followed up to review if the actions are implemented promptly and effectively. Further information is available in our Glossary of Terms.
- 7.4 Across all reviews, no ‘No Assurance’ opinions were issued and only one ‘Limited Assurance’ remained, which is being actively followed up.

A summary of the assurance provided to the Committee includes:

Committee report	Overall CAE Assurance Opinion	Relevant reports	Assurance	Previous	Assurance Type	Actions			
						Critical	High	Medium	Low
March 2026	Reasonable	HRA – Tenant Satisfaction Measures - Data Quality	Reasonable	Reasonable	Data quality and analytics	0	0	0	1
November 2025	Reasonable	Homes for Ukraine Follow Up	Full	Limited	Follow-up	0	0	0	0
		Grant assurance – Disabled Facility Grant	Full	Full	Grant assurance	0	0	0	1
		Carbon Management – Data Quality	Full	Full	Data quality and analytics	0	0	0	0
June 2025	Reasonable	Contaminated Land	Reasonable	Limited	Follow-up	0	0	0	0
		Grant assurance - Region of Learning	Full	New review	Grant assurance	0	0	0	0
		HRA - Housing Rents - Corrections	Full	New review	Data quality and analytics	0	0	0	0
		HRA - Safety - Asbestos	Reasonable	New review	Compliance	0	2	0	0
		HRA - Safety - Fire	Limited	New review	Compliance	0	4	2	0
		HRA - Safety - Stakeholder engagement	Full	New review	Compliance	0	0	0	0
		HRA - Tenant Satisfaction Measures - Data Quality	Reasonable	New review	Data quality and analytics	0	0	3	0

Committee report	Overall CAE Assurance Opinion	Relevant reports	Assurance	Previous	Assurance Type	Actions			
						Critical	High	Medium	Low
		National Fraud Initiative - Data Quality	Full	Full	Data quality and analytics	0	0	0	0
		Safeguarding - Modern Slavery	Full	New review	Heartbeat assurance	0	0	0	0
Other Internal Audit Assurance	Reasonable	Risk Management	Reasonable	The Council has a Risk Management Strategy, which is reported to the Civic Affairs Committee, and continues to develop improvements to the risk management system. There has been continued high level of engagement, which is evident by reviewing risk data over a 12-month period. Consequently, we can give reasonable assurance that the risk management framework is embedded in the organisation.					
		HRA – Safety – Governance and Oversight	Reasonable	We attend both an internal Housing Leadership Board and a Compliance Board (which includes both Housing Revenue Account and General Fund assets). This integrated assurance approach helps us to evaluate the governance risk and control environment for this complex safety compliance area.					

Committee report	Overall CAE Assurance Opinion	Relevant reports	Assurance	Previous	Assurance Type	Actions				
						Critical	High	Medium	Low	
		Information Governance	Reasonable	<p>We participate in a new 3C Information Governance Board that consists of the Senior Information Risk Officer, the Data Protection Officer (shared by all three Councils) and relevant Operational Officers in the Council. The Board reviewed relevant policies, procedures and toolkits, cyber security risks, completed an ongoing health check. The possibility of Cyber Risks continues to be a high risk, and regular proactive communications were sent out to remind colleagues about the best ways to reduce threats. This integrated assurance approach helps us to evaluate the Information Governance Framework and determine there is reasonable assurance that the framework is functioning effectively.</p>						

8 Counter fraud and corruption update

National Fraud Initiative

- 8.1 The Council participates in a national data matching service known as the National Fraud Initiative (NFI), which is run by the Cabinet Office. Data is extracted from Council systems for processing and matching. It flags up inconsistencies in data that may indicate fraud and error, helping councils to complete proactive investigation. Historically this process has not identified significant fraud and error at the Council, and this provides assurance that internal controls continue to operate effectively.
- 8.2 Internal Audit is the Key Contact for the National Fraud Initiative exercise. We provide data from: Trade Creditors, Housing, Council Tax, Benefits, Market Traders, Electoral roll, plus our Payroll and Pensions. This happens at least every two years, with the Council Tax and Electoral roll data submitted annually. We completed the data extract for the annual Recheck Exercise. This included reviewing 147,135 records across the datasets; no significant issues were identified and this provided assurance that data quality on our key systems prior to submission to the Cabinet Office.
- 8.3 The Cabinet Office process the data and issue matches on their system. We work with colleagues in the Fraud Team to review the results. These are records which have matched to other datasets and could identify potential cases of fraud and error (*they could also be “false positives” with a legitimate reason for the match*). For further information on the National Fraud Initiative please visit their [Cabinet Office website](#).
- 8.4 The next biennial exercise is scheduled for the autumn of 2026, with follow-up work planned in early 2027. We will also complete a data quality audit as the information is extracted. This increases the quality of the matches and helps provide early insight of any errors.
- 8.5 We also continue to work with colleagues in the Revenues team to implement the Countywide Council Tax Compliance and Counter-Fraud Initiative. Internal Audit quality assures the data prior to upload to the Cabinet Office website. This work supplements the NFI exercise.

Referrals

- 8.6 We look to ensure that employees and contractors follow the various policies, procedures and Codes of Conduct established to protect the public purse, as well

as the integrity of officers. Consequently, we may investigate allegations linked to improper control, fraud, or theft. Matters can be received as a direct request from management or via the whistleblowing route. Under the Council's Whistleblowing Policy, employees are encouraged to report any genuine, serious concerns about any aspect of the Council's work.

- 8.7 Since our previous report we have processed seventeen referrals, and sixteen of these were through the Whistleblowing route. This provides assurance that people are aware of their opportunity to refer concerns via the framework. In all cases, if appropriate, actions were agreed with management to improve controls which could mitigate risks of fraud and error. We completed a planned review of our policy to best practice guidance and were satisfied it continues to operate effectively. Further procedural updates may be required following the Employment Rights Bill, and we will keep the Committee apprised of any changes.

9 Other audit and assurance activity

Governance

- 9.1 We have continued to facilitate the review of the Annual Governance Statement (AGS), and the Local Code of Governance, which accompanies the Statement of Accounts. This involves working with the Leadership Team, and corporate managers to map and review our assurance framework. Our annual Internal Audit opinion is included in the AGS as a source of assurance.
- 9.2 The AGS for 2024/2025 was recently finalised and approved, and we are up to date with the latest statutory deadlines set by Central Government. The AGS is published on our website: <https://www.cambridge.gov.uk/statement-of-accounts>. The 2025/2026 AGS is a current work in progress.

Risk and action management

- 9.3 We continue to support the identification and documentation of risks and controls within both the corporate and project risk registers.
- 9.4 We supported development of operational and governance improvements to the risk management framework, and a revised Strategy was presented to the Civic Affairs and Audit Committee prior to Cabinet approval. The strategic risk register will continue to be reviewed in light of planned transformational changes.

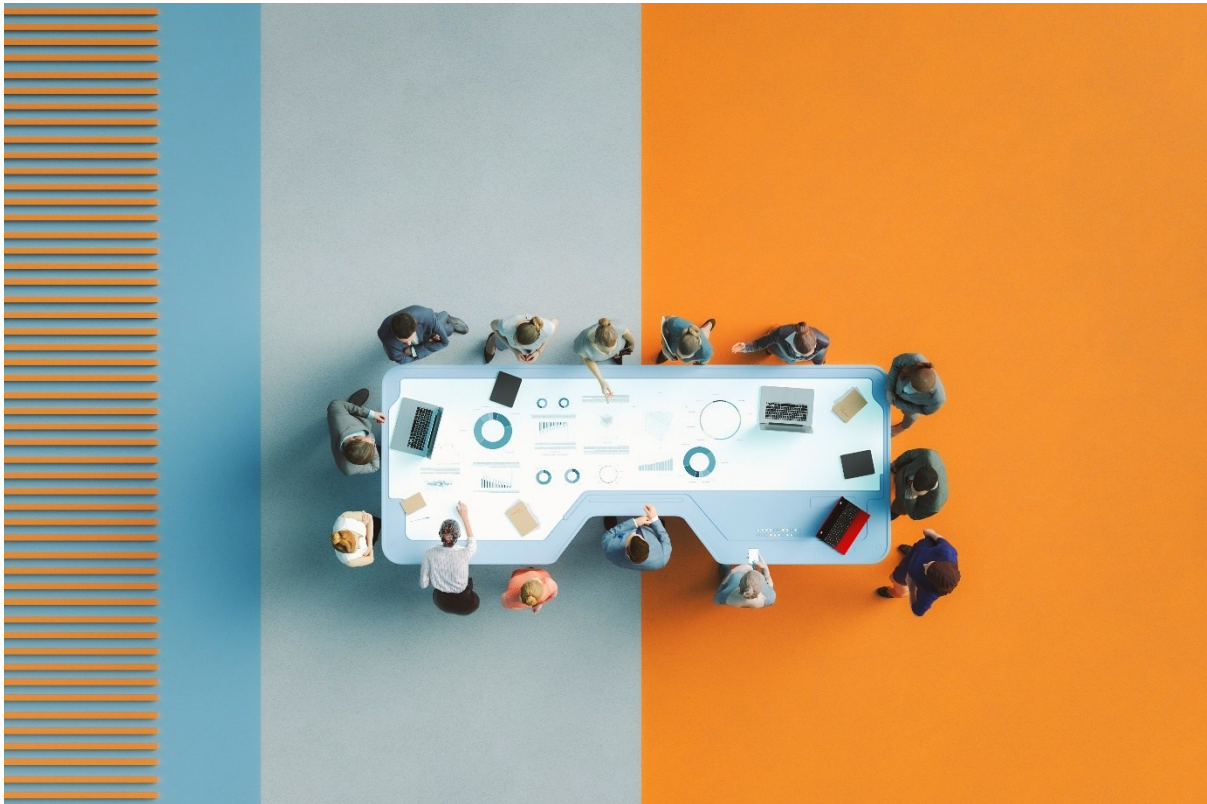
Each quarter, we track the volume of risks reviewed and updated. Combined with our engagement with managers, this provides assurance that **risk management**

is effectively embedded across the Council. As our risk-based audit plan is informed by the strategic register, this provides broader assurance for my opinion.

10 Conclusion

- 10.1 The work delivered by the Internal Audit Team during the 2025/2026 financial year was conducted in accordance with the new Global Internal Audit Standards for the UK Public Sector. Full conformance will be achieved progressively as the new standards continue to be embedded.
- 10.2 A continuous risk-based audit plan has been delivered, providing assurance across key areas. In addition to our core assurance work, the team has contributed through value-added consulting activities, including advisory support and fraud and error prevention. I would like to acknowledge the dedication, commitment, and quality of my colleagues in our Internal Audit Team.
- 10.3 The audit work completed during the year has provided sufficient coverage to support an informed opinion on the Council's internal control environment, governance, and risk management arrangements. There is Reasonable assurance awarded during the year, and this remains at a similar level to the previous period.

11 Our work in progress and forward plan



11.1 Our work is categorised as Assurance (typically audits) or Advisory (other work that supports the Governance Risk and Control environment). The full range of work contributes to the annual Internal Audit opinion.

Our Strategy

11.2 We developed an Internal Audit Strategy which was presented to the Civic Affairs and Audit Committee at the [November 2025 meeting](#). This has four objectives:

- Provide Quality Services
- Evolve a High Performing and Motivated Team
- Be Innovative
- Be Prepared for Change

11.3 The Strategy continues to be relevant to support our Vision “to be a trusted and forward-thinking partner that harnesses innovation, technology, and insight to drive continuous improvement and support resilience.”

Local Government Reorganisation Focus

- 11.4 Our agile Internal Audit Plan is developed using a risk-based methodology in accordance with the GIASUKPS, recognising the significant and evolving risks.
- 11.5 Local Government Reorganisation (LGR) will impact the Council's governance, risk, and control environment. It introduces a period of heightened uncertainty, organisational change, and significant system transition. As such, our audit planning approach needs to remain flexible, responsive, and forward-looking. We will continue to undertake horizon scanning and engagement with colleagues across the Council, professional networks and peers across Cambridgeshire to identify emerging risks associated with transition arrangements, programme governance, workforce change, financial resilience, data migration, and service continuity.
- 11.6 It is possible that demand for advisory work will exceed our typically planned resources, making it important to continuously assess and balance resource and capacity to prioritise activities which provide the most value and assurance to the Council.
- 11.7 We are updating our risk-based planning system to capture LGR specific risk-based factors. This will help us to identify and prioritise the areas where we can add value through providing assurance.
- 11.8 As LGR approaches we anticipate that the nature of our audit work will increasingly focus on: providing assurance that key controls continue to operate effectively during periods of intense change; and advisory work in preparation for the transition.
- 11.9 Updates will be communicated to the Committee through our regular Governance Risk and Control reports.

Topical Requirements

- 11.10 The Global Institute of Internal Auditors (IIA) have set new Topical Requirements, which are guidance on completing audits. They are mandatory for assurance engagements, and recommended guidance for advisory work.
- 11.11 The topical requirement is applicable when the topic is one of the following:
- The subject of an engagement in the Internal Audit plan
 - Identified while performing an engagement
 - The subject of an engagement request not on the original Internal Audit plan

11.12 The existence of a Topical Requirement does not mean that it is mandatory to provide assurance on this risk. The decision to audit the risk is still based on risk assessment for the organisation.

11.13 Locally the IASAB and CIPFA professional organisations review the Topical Requirement and advise how and if they will apply to the UK Local Government Sector. Consequently, if applicable, this results in a later implementation date.



11.14 At this stage one Topical Requirement (Cyber Security) is mandatory. ICT Assurance is provided through the Information Governance Board, with Huntingdonshire District Council as the lead for 3CICT shared service provision, and consequently there is limited scope the Topical Requirement will apply to our audit plan as a specific review, but could possibly be in scope if we consider Cyber Security through an operational review or advisory work. The next Topical Requirement (Third Party) is mandatory from April 2027.

11.15 We have updated our processes and methodologies in response to the new auditing standards.

Identifying work

11.16 Our plan considers the Council's Corporate Plan, risk registers, consultation with stakeholders, committee reports, information from other assurance processes, plus horizon scanning to consider emerging risks and opportunities.

11.17 There needs to be a flexible approach to planning, to ensure that our work meets the needs of the Council in the continually changing risk and control environment. The risk-based planning approach enables the plan to be updated when new reviews are identified.

11.18 Our work should address key risk areas and draw attention to significant concerns and what needs to be done. Ideally the plan will provide coverage across the whole organisation, and some reviews may be cross cutting and involve multiple teams and partners.

Resources

- 11.19 The broad scope of activities within the Council means that demand for potential reviews will exceed the number of available Internal Audit team days within a year. While demand exceeds capacity (as is typical in a risk-based model), our risk-based planning approach identifies and matches audit work to our available audit resources, based on where the most value can be added.
- 11.20 Our plan needs to be agile and flexible enough to enable us to be reactive to situations arising during the course of the period covered by the plan.
- 11.21 Time allocations for reviews are based on strategic planning, plus our experience from previous reviews. As each audit activity is fully scoped and agreed with the appropriate senior manager, each job will then be monitored to that time allocation.
- 11.22 Resource requirements are reviewed each year as part of the audit planning process. The current establishment for the audit team enables sufficient resource to deliver our typical risk-based plan. This will continue to be reviewed in light of the current changing demands such as housing based assurance and Local Government Reorganisation.

Follow-ups

- 11.23 To ensure that agreed actions are being implemented, follow-up work will be carried out.
- 11.24 If a review resulted in significant recommendations, then a full audit may be planned to evaluate the effectiveness of the implementation.

Other activities

- 11.25 In addition to delivering the audit plan, resources are allocated to deliver other activities, which are classified as “Governance Risk and Control” or “Other Resource Provisions”. These are typically advisory.

Summary

- 11.26 The Internal Audit plan will add value to the Council by helping to improve systems, mitigate risks, and inform the Annual Governance Statement.

Assurance Plan

11.27 We provide a combination of Assurance and Advisory activities. Assurance work involves assessing how well the systems and processes are designed and working, with advisory activities available to help to improve those systems and processes where necessary.

11.28 Below is a table of our indicative forward Assurance plan for the next six months. Some reviews are in progress, and we have also provided an update on their status. Ongoing updates are reports as part of our quarterly Governance Risk and Control reports:

Audit	Assurance type	Progress update	Scope and description
Risk Based			
VAT	Compliance	Testing is completed and draft report issued.	Financial controls review, supplemented by National Fraud Initiative testing.
Procurement – Contract Management	Policy and procedures	This work is in progress.	Review of policies and procedures for effective contract management.
HRA - Tenant Satisfaction Measures - Data Quality	Data quality and analytics	This work is in progress.	Management have requested that we quality assure Housing data before it is submitted to the Regulator. This is the third year of submission and review. We will also follow-up the remaining action from our previous review.
HRA – Housing Rents – Refunds	Embedded assurance	This work is in progress.	We will proactively work with the Housing Rent Refund project team to provide embedded assurance on project management process and data management.

Audit	Assurance type	Progress update	Scope and description
HRA – Safety - Fire	Compliance	This work is in progress.	Provide assurance that the Council is maintaining assets to expected standards and regulations and has a program to make improvements. We will follow-up actions from the previous Limited Assurance report, review the new system and their internal controls.
Information Governance - Transparency	Data quality and analytics	This work is in progress.	Assurance that data is published accurately and timely as safely as per LGA Transparency requirements. Additional assurance over updated 2025 dataset requirements to align with Procurement Act 2023.
Contract Management – City Services	Commissioning and contract	This work is just starting.	We will review material contracts used in City Services. This work is intended to strengthen our overall contract management approach, ensure consistency across services, and provide assurance that we are achieving best value and robust governance for the Council.
Payroll – Core Controls	Data quality and analytics	This work is scheduled for later in the year.	We review the core controls of the Payroll system to provide assurance over the completeness and accuracy of the system. Included in the plan to also help establish our data analytics program.
Core Work			
Carbon management - Data Quality	Data quality and analytics	This work is scheduled for later in the year.	Resource allocated to quality assure carbon data management and delivery of key environmental projects.
Risk Management Strategy	Embedded assurance	This work is in progress.	Review of the risk management performance to provide assurance that the framework is embedded within the Council.
Information Governance – GDPR	Embedded assurance	This work is in progress.	Compliance check on a selection of thematic areas and assurance from participation of the corporate Information Governance Group.

Audit	Assurance type	Progress update	Scope and description
HRA – Safety – Governance and Oversight	Embedded assurance	This work is in progress.	Provide assurance on the governance arrangements for Housing through participation and engagement with the Housing Leadership Board; Compliance Board and Housing Advisory Board.
National Fraud Initiative - Data Quality	Data quality and analytics	This work is scheduled for later in the year.	Complete a review of the data quality of datasets supplied to the NFI, providing assurance on Council key systems.
Counter Fraud - Failure to prevent	Policy and procedures	This work is in progress.	<p>The Economic Crime & Transparency Act introduces a new “Failure to prevent fraud” offense. We will undertake a review of internal controls that provide the Council with a reasonable defense to the new offense and promote the latest best practice guidance in the organisation.</p> <p>We will select a sample of areas to undertake reviewed of fraud risk registers, which will provide assurance across a broad range of Council services.</p>
Grant assurance - Disabled Facility Grant	Grant assurance	This work is scheduled for later in the year.	Certification of the annual grant payment from the Better Care Fund allocated to District Councils via the County Council. Review of a sample of payments made in respect of disabled facilities.
Local Government Reorganisation – Programme	Embedded assurance	This work is scheduled for later in the year.	Resource to provide advisory and assurance support over the LGR programme in the Council. Including but no limited to Governance framework (roles, accountability, decision-making clarity); Risk ownership and escalation arrangements; Programme reporting to Stakeholders; Control stability during transition (financial, operational, IT); Evidence of active monitoring vs assumed controls.

