

1) CURRENT AUDITS

Corporate/Directorate/ Service	Audit Title	Current Position of Work	Audit Plan Year *
Corporate			
Finance, Property and Procurement	Procurement Cards	Draft Report Issued	2024/25
Corporate	Income Collection Spot Checks	Visits in Progress	2025/26
Transformation, Customer and ICT	Transformation	Background	2025/26
Resources			
Finance, Property and Procurement	Asset Management Strategy	Background	2025/26
Finance, Property and Procurement	Accounts Payable	Draft Report Issued	2025/26
Finance, Property and Procurement	Treasury Management	Ready for Review	2025/26
Finance, Property and Procurement	Fee/Grant Income Recording and Monitoring	Background	2025/26
Finance, Property and Procurement	Brokerage - Care Commissioning	Background	2025/26
Strategy and Governance	Recruitment (Talent Attraction) and Retention	Draft Report Issued	2025/26
Strategy and Governance	Land Charges	Testing	2025/26
Strategy and Governance	Coroners' Service (Joint Service Arrangement across Berkshire)	Background	2025/26
People			
Education and SEND	Personal Budgets (Direct Payments)	Draft Report Issued	2024/25
Education and SEND	Dedicated Schools Grant (DSG)	Testing	2024/25
Education and SEND	School Admissions Policy	Background	2025/26

**Internal Audit Plan Update Report
(End of September 2025)**

Appendix B

Corporate/Directorate/ Service	Audit Title	Current Position of Work	Audit Plan Year *
Adult Social Care/Procurement	Assessment of Need/Purchase of Care - Residential	Draft Report Issued	2025/26
Adult Social Care	Three Conversations Model	Testing	2025/26
Children's Social Care	Separated Children (Unaccompanied Asylum-Seeking Children)	Ready for Review	2025/26
Children's Social Care	Guardianship/Child Arrangement Orders	Testing	2025/26
Education and SEND	Central Management and Oversight of School Budget Deficits	Testing	2025/26
Place			
Development and Housing	CIL	Background	2025/26
Community Services	Public Protection Partnership - Health & Safety/Trading Standards	Background	2025/26
Community Services	Shaw House Operations	Background	2025/26
Schools			
Primary	Winchcombe	Report being Drafted	2025/26

* Work relating to last year – there are 3 audits ongoing from last year, 2 of these are at the draft report stage where we are waiting for responses from the service. For the third, the audit was put on hold when the service had staffing absences and could not support the audit, this has now resumed.

2) CURRENT ADVISORY REVIEWS/INVESTIGATIONS AND OTHER WORK

Audit/Review Title	Current Position of Work
None	

3) CURRENT FOLLOW-UPS

Directorate/Service	Audit Title
Resources	
None	
Place	
None	

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(End of September 2025)**

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People	
Children's Social Care	Child Care Lawyers
Schools	
None	