

Internal Audit Annual Report 2024/25

Audit and Governance Board

4 June 2025

Section One – Executive Summary

Head of Internal Audit Opinion

The overall opinion on risk management, control and governance is shown below. When considering the opinion, it should be noted that:

- Assurance can never be absolute. Internal Audit's work cannot be designed to identify or address all weaknesses that might exist.
- Responsibility for maintaining adequate and appropriate systems of governance, risk management and internal control resides with the Council's management.

Opinion

The Head of Internal Audit is satisfied that sufficient internal audit work has been undertaken to provide an informed conclusion on the adequacy and effectiveness of the Council's governance, risk management, and internal control environment.

In the opinion of the Head of Internal Audit, the internal audit work completed during the year provides reasonable assurance that the Council maintains a mostly adequate and effective system of governance, risk management, and internal control.

The basis for the overall opinion is as follows:

- The results of internal audit work completed provide assurance that key controls across the Council are generally operating effectively. Importantly, no significant weaknesses were identified in any of the Council's main financial systems. A strong culture of constructive engagement between internal audit and management was evident throughout the year. Management responded positively to audit findings, with clear and timely actions agreed to address identified issues, demonstrating the Council's ongoing commitment to continuous improvement and maintaining robust internal controls.
- The results of the follow-up audits completed during the year provide positive assurance that management takes internal audit recommendations seriously and acts promptly to implement agreed actions. This demonstrates a proactive approach to addressing identified issues and a clear commitment to strengthening the Council's control environment.
- The Council's governance arrangements are well established and considered to be generally sound, providing a clear framework for decision-making and accountability. The Audit and Governance Board has played an active role in strengthening these arrangements by reviewing and proposing a revision to its own terms of reference. In doing so, the Board sought to align its role more closely with CIPFA's recommended model for Audit Committees, ensuring its remit reflects current best practice.
- Risk management has been identified by the Council as a key area for development, and significant progress has been made over the year in strengthening its approach. In response to external audit recommendations, a new Risk Management Policy has been drafted in collaboration with the Council's insurers, which will provide a more robust and proactive framework once implemented.

Section One – Executive Summary

Other issues to be considered

Whilst the internal audit work completed during the year has not identified any issues that would lead to a qualified opinion, it needs to be recognised that the Council continues to operate within a highly challenging financial environment, which places increasing pressure on its ability to maintain robust internal controls and deliver services effectively. Specifically, it needs to be noted that:

- The Council's Medium Term Financial Strategy forecasts significant budget gaps over the next four financial years totalling £69.2m. As a result, the Council has sought Exceptional Financial Support (EFS) to fund a revenue budget overspend in 2024/25, to protect reserves, and enable the setting of a balanced budget for 2025/26. It is intended that EFS borrowing will provide the Council with the necessary time to continue to fundamentally transform its service delivery models, and to bring spending back in line with available budget funding.
- The external auditors' Annual Audit Report for the year ending 31 March 2024 included two statutory recommendations relating to the Council's financial sustainability. Additional key recommendations were made regarding the management of the forecast Dedicated Schools Grant deficit, strengthening risk management, and updating business continuity and disaster recovery arrangements. Updates on the governance-related actions are included in the Council's 2024/25 Annual Governance Statement.
- In 2024/25, the Council commissioned a Corporate Peer Challenge which provided valuable insight and highlighted key opportunities for improvement in areas such as financial sustainability, transformation, risk management, and performance management. In June 2025, a follow-up review will be conducted to assess progress made. Senior leadership will engage with peers to share details of achievements, reflect on early outcomes and lessons learned, and receive constructive feedback on the implementation of the Council's Action Plan.
- Following a full Ofsted inspection in May 2024, the Council's Children's Services were judged to be 'Inadequate', prompting the Secretary of State to issue a Statutory Direction and appoint a Children's Commissioner to support urgent improvement. In their report published in December 2024, the Commissioner recognised the Council's early but promising progress, highlighting clear evidence of the capacity and commitment to deliver sustainable, long-term change. To support this journey, 24 recommendations were made, with implementation being overseen by the independently chaired Children's Ofsted Improvement Board.

Section Two – Background

2.1 Introduction

In accordance with the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit is required to provide an annual opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and internal control environment. This is achieved through delivering a risk-based plan of work (the Internal Audit Plan), which has been agreed with management and approved by the Audit and Governance Board.

The standards require that the annual report provides:

- An opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and internal control environment
- Details of any qualifications to that opinion, together with the reasons for the qualification
- A summary of the audit work from which the opinion is derived
- Details of any issues that the Head of Internal Audit considers particularly relevant to the preparation of the Annual Governance Statement
- A comparison of the work actually undertaken with the work that was planned and summarise the performance of the internal audit function against its performance measures and criteria
- A commentary on compliance with these standards and communicates the results of the internal audit quality assurance programme

2.2 Purpose of report

The purpose of this report is to satisfy the requirements of the PSIAS. It sets out how the Council's internal audit function has operated in accordance with the standards during the year. It also provides an annual internal audit opinion that can be used by the Council to inform its governance statement.

Section Three – Internal Audit work completed

3.1 Coverage and output

Internal audit delivered 1,175 days of audit work during 2024/25 against the Audit Plan which budgeted for 1,160 days. The planned number of audit days delivered for the year was therefore exceeded.

Some slippage occurred in completing planned audit work, mainly due to additional time being required for grant certification work, and certain audits taking longer to complete than anticipated. Consequently, six planned audits were deferred to 2025/26, with the agreement of the Audit and Governance Board at its meeting on 19 March 2025.

Appendix 1 lists all audit reports issued during 2024/25, along with their assurance opinions and the dates they were presented to the Board. A total of 57 audit reports were issued, with a further six audits (Cyber Security, Lower Value Procurement, Appointeeships and Deputyships, Vehicle Maintenance, Runcorn Town Investment Plan, and Gypsy and Traveller Sites) still in progress at year-end. The scope and breadth of work undertaken are considered sufficient to support the annual audit opinion.

A significant number of grant certifications and verification audits were delivered during the year. While these audits primarily provide assurance to external funders, such as Government Departments and the Liverpool City Region Combined Authority, they also help secure funding for the Council and provide wider assurance by confirming the effectiveness of the Council's financial management, procurement, and governance arrangements.

Comparative, high-level information on audit coverage and outcomes over the past four financial years is provided in the table below. It highlights the number of audits reported to the Board during 2024/25 and provides a breakdown of the assurance opinions issued.

Financial Year	No. of Audit Days	Substantial Assurance Reports	Adequate Assurance Reports	Limited Assurance Reports	Total Reports issued
2024/25	1,175	46	6	5	57
2023/24	1,235	57	2	1	60
2022/23	812	41	3	1	45
2021/22	1,063	53	8	2	63
2020/21	890	42	6	0	48

Section Three – Internal Audit work completed

3.2 Follow-up audit assignments

Management's responsiveness to addressing risks and issues identified by Internal Audit is a critical component of the Council's governance, risk management, and internal control framework. The timely and effective implementation of agreed actions demonstrates a strong commitment to maintaining robust control systems.

During the year, three follow-up audits were completed and these are also listed in Appendix 1. These involved further audit work to assess progress made in implementing previously agreed actions. Each follow-up resulted in a revised assurance opinion, reflecting improvements in risk management, control, and governance since the original audit.

3.3 Issues relevant to the Annual Governance Statement

Where issues have been identified through internal audit work, management has responded positively. There are therefore no outstanding issues from the internal audit work completed in the year that have implications for the Annual Governance Statement.

Section Four – Compliance with Professional Standards

4.1 Introduction

The objectives of the PSIAS are to:

- Define the nature of internal auditing within the UK public sector
- Set basic principles for carrying out internal audit in the UK public sector
- Establish a framework for providing internal audit services, which add value to the organisation, leading to improved organisational processes and operations, and
- Establish the basis for the evaluation of internal audit performance and to drive improvement planning

Conformance with the core principles within PSIAS helps to provide assurance over the way in which the Council's internal audit function is delivered. In turn, this provides assurance over the quality of work completed in support of the overall annual opinion.

Internal audit services are required to undergo an external assessment against the Public Sector Internal Audit Standards at least once every five years. The Council's most recent external assessment was completed towards the end of the 2023/24 financial year and confirmed that the Council's internal audit arrangements conform to the standards. The outcome of the assessment was reported to the Audit and Governance Board at its meeting on 25 September 2024.

4.2 Purpose, Authority, and Responsibility of Internal Audit (PSIAS standard 1000)

The purpose, authority and responsibility of the Council's internal audit activity is formally defined in an internal audit charter, which forms part of the Council's Constitution. The charter sets out Internal Audit's position within the Council, including the nature of the reporting relationship with the Board. It also provides authority to access records, personnel, and physical properties relevant to the performance of audit engagements and defines the scope of internal audit activities.

The internal audit charter is subject to annual review as part of the Constitution review. No changes were made to the charter during 2024/25.

4.3 Limitations placed on the independence of internal audit (PSIAS standard 1100)

During 2024/25, no issues have arisen that affected the independence of the Internal Audit service, and there were no inappropriate limitations on the scope or resources of audit work.

As previously reported to the Board, the Head of Internal Audit also holds managerial responsibility for other finance functions. However, robust arrangements are in place to safeguard the independence of Internal Audit. These arrangements, which have been endorsed by the Board, have operated effectively throughout the year.

Section Four – Compliance with Professional Standards

4.4 Proficiency and Due Professional Care (PSIAS standard 1200)

All audit engagements carried out during the year were completed with appropriate proficiency and due professional care. Work was allocated to auditors on the basis of the knowledge, skills and competencies needed to perform individual specific assignments. Appropriate support was provided to auditors to enable them to carry out their work effectively.

4.5 Quality Assurance and Improvement Programme (PSIAS standard 1300)

The development and maintenance of a Quality Assurance and Improvement Programme (QAIP) is a requirement within PSIAS.

The purpose of the QAIP is to ensure that the Internal Audit service operates in accordance with PSIAS and the Local Government Application Note (LGAN) and maintains consistently high standards.

Key elements of the quality assurance arrangements in operation during 2024/25 are described below:

- The Internal Audit team is made up of appropriately trained and qualified staff with significant local government experience. The majority of the team are members of professional institutes, and all members of the team are required to comply with ethical rules, technical standards, and professional practice laid down by those bodies.
- Internal audit work is based upon a detailed risk-based audit plan, which is agreed in consultation with management and is approved by the Audit and Governance Board.
- Internal Audit employs an audit methodology that is in accordance with professional standards.
- Terms of reference are developed with key stakeholders for each audit assignment, which set out the agreed coverage.
- Weekly team meetings take place to discuss progress and issues relating to the completion of audit engagements.
- Robust management review is undertaken of all audit files and reports prior to issue.
- There is a system of regular reporting of progress against the Audit Plan to the Audit and Governance Board.
- All Internal Audit staff complete annual declarations confirming their compliance with the Code of Ethics.
- There is a commitment to the continuing professional development of all Internal Audit staff through a range of learning and development opportunities. These include professional training, on the job training, e-learning, webinars, and attendance at relevant training events and workshops.
- Structured support, mentoring, and supervision continue to be provided to less experienced team members, significantly aiding their development. This approach also helps ensure that work is carried out in line with professional standards.

Section Four – Compliance with Professional Standards

Internal Audit invites feedback on the quality of service provided by issuing a questionnaire at the end of each audit. This is an important process in terms of identifying how the audit was received by the service area. It is also a valuable means of identifying aspects of the audit process that can be improved.

A sample of comments received in response to the questionnaires issued during 2024/25 is included below:

Very happy with how the audit was undertaken and the outcomes. The auditor provided regular updates throughout the process which enabled strong communication and consultation to investigate/resolve any queries as and when they were identified. The report includes recommendations which will add value to our service. An excellent audit!

I was very happy with the audit and methodology behind it. I very much see the process as a useful mechanism/review from a fresh perspective, that can help refocus targets and assign priorities helping the service improve further.

The auditor was very professional and knowledgeable and challenged us sensitively.

As a first time headteacher, and my first audit, I was obviously anxious but the auditor was brilliant at putting us all at ease.

The Audit team consulted with me in explaining the reasons for the recommendation within the report.

Complex area to audit so took longer than expected. Good discussion on the proposed recommendations and findings prior to sign off. Kept informed of progress throughout.

Section Four – Compliance with Professional Standards

Key actions for 2025/26 to further develop the team's quality assurance arrangements are as follows:

- Complete the update of the Internal Audit Manual - the purpose of the manual is to provide audit staff with a source of reference for general audit procedures and methodology.
- Undertake a self-assessment against the Global Internal Audit Standards (GIAS) and the CIPFA UK Application Note, which replaced the UK Public Sector Internal Audit Standards from 1 April 2025. These Standards guide the professional practice of internal audit and provide a framework for assessing and enhancing audit quality. Auditors in the UK public sector are required to comply with the GIAS, as interpreted and supplemented by the CIPFA UK Application Note.
- Hold a team development session for the Internal Audit team to strengthen collaboration, reflect on recent work, and confirm priorities for the year. The session will also reaffirm the team's purpose and expected performance standards, support development, encourage innovation, and provide a space to share ideas informally.

4.6 Managing the Internal Audit Activity (PSIAS standard 2000)

In 2024/25 Internal Audit worked to an annual risk-based audit plan that was developed following consultation with senior management and the Audit and Governance Board. The plan took account of the Council's strategies, key business objectives, associated risks, and risk management processes. The 2024/25 Audit Plan was formally approved by the Audit and Governance Board in March 2024.

Regular reports are presented to senior management and the Audit and Governance Board on Internal Audit team's purpose, authority, responsibility, and performance relative to its plan and on its conformance with the Code of Ethics and the Standards. The progress reports presented to the Board throughout 2024/25 highlighted any significant risk and control issues, fraud risks, governance issues, and other matters that require the attention of senior management and/or the Board.

4.7 Nature of Work (PSIAS standard 2100)

Internal Audit adopts a systematic, disciplined, and risk-based approach that supports the continuous improvement of the Council's governance, risk management, and control processes. This is achieved through the identification of issues and performance improvement opportunities during audit assignments, active participation in internal working groups, and the ongoing provision of advice.

4.8 Engagement Planning (PSIAS standard 2200)

For each engagement (excluding grant claim audits), the Internal Audit team prepares a terms of reference in consultation with management from the area to be audited. This document outlines the objectives, scope, timing, and resource requirements of the audit. All assignments take account of with the Council's strategies, objectives, and risk management framework, and consider relevant value for money factors and fraud risks.

Section Four – Compliance with Professional Standards

4.9 Performing the Engagement (PSIAS standard 2300)

Robust planning, monitoring and review arrangements operated throughout 2024/25 to ensure that an appropriate level of work is undertaken in each engagement in order to achieve the engagement's objectives. Procedures include management sign off for each terms of reference, daily updates on progress with assignments, detailed file review, and management review of draft and final audit reports.

All audit working papers are stored in an audit management database, which provides full evidence of management review. Working papers are completed in sufficient detail to substantiate any issues that are highlighted in audit reports.




4.10 Communicating Results (PSIAS standard 2400)

Results of all audit engagements are communicated as appropriate. The Council's Chief Executive, Director of Finance, and Portfolio Holder for Corporate Services receive full copies of all audit reports. The relevant Executive Director, Director, Head of Service, and other managers, as appropriate, also receive full copies of reports.

The Audit and Governance Board receives summary copies of each report completed in the regular progress reports to the Board. Significant issues identified through audit work are also highlighted to the Board.

In each audit report, an overall assurance level is provided on the area audited. This is based on the information obtained in the course of the audit and represents an assessment of the effectiveness of the governance, risk management and internal control processes in the area audited.

The range of assurance levels in internal audit reports is set out in the following table:

 Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
 Adequate	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
 Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

An overall annual internal audit opinion is also delivered. This is informed by the work completed by Internal Audit during the year and is used by the Council to inform its Annual Governance Statement. The annual internal audit opinion provides a conclusion on the overall

Section Four – Compliance with Professional Standards

adequacy and effectiveness of the organisation's framework of governance, risk management and internal control processes and forms part of this annual report.

























4.11 Monitoring Progress (PSIAS standard 2500)

Internal Audit has established a follow-up process to monitor and ensure that management actions have been implemented effectively or that senior management has accepted the risk of not taking action. A full follow up audit is completed for all audits that do not receive a 'substantial assurance' opinion. The results of the 'follow-up' audits are reported to the Audit and Governance Board through the regular system of progress reporting.





























4.12 Communicating the Acceptance of Risks (PSIAS standard 2600)

In the event that management accepts a level of risk that Internal Audit considers may be unacceptable to the Council, the issue would be raised appropriately with senior management and brought to the attention of the Audit and Governance Board if the matter is not resolved satisfactorily. However, no such issues arose in the course of 2024/25.





























Appendix 1: Progress against 2024/25 Internal Audit Plan

Audit	Status	Supporting Commentary	Assurance Rating
Completion of prior year work			
Social supermarkets		Reported to A&G Board – 26 June 2024	
Cemeteries & Crematoria		Reported to A&G Board – 26 June 2024	
Supporting Families Grant Claim (March 2024)		Reported to A&G Board – 26 June 2024	
Microsoft 365 deployment - Project management arrangements		Reported to A&G Board – 25 September 2024	
Domiciliary Care		Reported to A&G Board – 25 September 2024	
Children's Services Commissioning		Reported to A&G Board – 25 September 2024	
Grant claims			
Household Support Fund - 2023/24 Q4		Reported to A&G Board – 26 June 2024	
UK Shared Prosperity Fund - 2022/23 Q4		Reported to A&G Board – 26 June 2024	
CRSTS - Local Cycling and Walking Infrastructure Plan - 2023/24 Q4		Reported to A&G Board – 26 June 2024	
CRSTS - City Region Sustainable Travel Settlement - 2023/24 Q4		Reported to A&G Board – 26 June 2024	
Ways to Work - 2023/24 Q4		Reported to A&G Board – 26 June 2024	
Kingsway Quarter Development - 2023/24 Q4		Reported to A&G Board – 26 June 2024	



















Appendix 1: Progress against 2024/25 Internal Audit Plan

Audit	Status	Supporting Commentary	Assurance Rating
Place Based Business Support Grant - UKSPF 2023/24 Q4		Reported to A&G Board – 26 June 2024	
Runcorn Waterfront Development - 2023/24 Q4		Reported to A&G Board – 26 June 2024	
Key Route Network Levelling Up - 2023/24		Reported to A&G Board – 26 June 2024	
Kingsway Quarter Development - 2024/25 Q1		Reported to A&G Board – 25 September 2024	
CRSTS - City Region Sustainable Travel Settlement - 2024/25 Q1		Reported to A&G Board – 25 September 2024	
Ways to Work - 2024/25 Q1		Reported to A&G Board – 25 September 2024	
Household Support Fund - 2024/25 Q1		Reported to A&G Board – 25 September 2024	
UK Shared Prosperity Fund– 2024/25 Q1		Reported to A&G Board – 25 September 2024	
Place Based Business Support - 2024/25 Q1		Reported to A&G Board – 25 September 2024	
Disabled Facilities Grant - 2023/24		Reported to A&G Board – 20 November 2024	
Local Authority Bus Subsidy (Revenue) Grant 2023/24		Reported to A&G Board – 20 November 2024	
Local Transport Capital Block Funding (Pothole Action Fund) 2023/24		Reported to A&G Board – 20 November 2024	
Supporting Families - September 2024 claim		Reported to A&G Board – 20 November 2024	
Kingsway Quarter Development - 2024/25 Q2		Reported to A&G Board – 20 November 2024	



















Appendix 1: Progress against 2024/25 Internal Audit Plan

Audit	Status	Supporting Commentary	Assurance Rating
Runcorn Station Quarter - 2024/25 Q2		Reported to A&G Board – 20 November 2024	
City Region Sustainable Transport Settlement - 2024/25 Q2		Reported to A&G Board – 20 November 2024	
Household Support Fund - 2024/25 Q2		Reported to A&G Board – 20 November 2024	
Ways to Work - 2024/25 Q2		Reported to A&G Board – 20 November 2024	
East Runcorn Connectivity - 2024/25 Q2		Reported to A&G Board – 19 March 2025	
UK Shared Prosperity Fund - 2024/25 Q2		Reported to A&G Board – 19 March 2025	
Place Based Business Support Grant - 2024/25 Q2		Reported to A&G Board – 19 March 2025	
Runcorn Station Quarter (Phase 2) - 2024/25 Q3		Reported to A&G Board – 19 March 2025	
CRSTS - City Region Sustainable Travel Settlement - 2024/25 Q3		Reported to A&G Board – 19 March 2025	
East Runcorn Connectivity Grant Claim - 2024/25 Q3		Reported to A&G Board – 19 March 2025	
Place Based Business Support Grant Claim - 2024/25 Q3		Reported to A&G Board – 19 March 2025	
Household Support Fund Round 6 - 2024/25 Q3		Reported to A&G Board – 19 March 2025	
UK Shared Prosperity Fund - 2024/25 Q3		Reported to A&G Board – 19 March 2025	
Supporting Families – January 2025		Reported to A&G Board – 19 March 2025	


















Appendix 1: Progress against 2024/25 Internal Audit Plan

Audit	Status	Supporting Commentary	Assurance Rating
Supporting Families - February 2025		Reported to A&G Board – 19 March 2025	
Ways to Work - 2024/25 Q3		Reported to A&G Board – 19 March 2025	
Chief Executive's Directorate			
Accounting Journals		Reported to A&G Board – 25 September 2024	
Payments to Voluntary Organisations		Reported to A&G Board – 20 November 2024	
Accounts Payable		Reported to A&G Board – 20 November 2024	
Concessionary Travel Consortium		Reported to A&G Board – 20 November 2024	
IT Cyber Security		In progress at year end	TBC
Lower Value Procurement		In progress at year-end	TBC
Appointeeships and Deputyships		In progress at year-end	TBC
Accounts Receivable		Withdrawn due to ongoing work by the Transformation programme in this area	N/A
Payroll		Moved to 2025/26 Audit Plan	N/A
Environment & Regeneration Directorate			
Vehicle Maintenance		In progress at year-end	TBC








Appendix 1: Progress against 2024/25 Internal Audit Plan

Audit	Status	Supporting Commentary	Assurance Rating
Runcorn Town Investment Plan		In progress at year-end	N/A
Brindley Extension contract		Moved to 2025/26 Audit Plan	N/A
Highways Inspection and Maintenance		Withdrawn due to the Council's insurers undertaking a Highways risk management review	N/A
Adults Directorate			
Adult Social Care - Top up fees		Reported to A&G Board – 19 March 2025	
Travellers' sites		In progress at year-end	TBC
Adult Social Care - Debt Recovery		Moved to 2025/26 Audit Plan	N/A
Lifeline (assessment and charging)		Moved to 2025/26 Audit Plan	N/A
Children's Directorate			
Murdishaw West Community Primary School		Reported to A&G Board – 25 September 2024	
Astmoor Primary School and Nursery		Reported to A&G Board – 20 November 2024	
Fairfield Primary School		Reported to A&G Board – 20 November 2024	
Farnworth C of E Primary School		Reported to A&G Board – 19 March 2025	
Moore Primary School		Reported to A&G Board – 19 March 2025	

Appendix 1: Progress against 2024/25 Internal Audit Plan

Audit	Status	Supporting Commentary	Assurance Rating
Runcorn All Saints CE Primary School		Reported to A&G Board – 19 March 2025	
Weston Primary School		Reported to A&G Board – 19 March 2025	
Education, Health and Care Plans		Reported to A&G Board – 19 March 2025	
Foster Care / SGOs		Reported to A&G Board – 19 March 2025	
Hale CE Primary School		Moved to 2025/26 Audit Plan	N/A
Children in Care Placements		Moved to 2025/26 Audit Plan	N/A
Public Health Directorate			
Public Health Grant		Reported to A&G Board – 19 March 2025	
Corporate Support			
Annual Governance Statement (2023/24)		Reported to A&G Board – 20 November 2024	N/A
General advice		Ongoing activity throughout the year	N/A
Reporting to the Audit and Governance Board		Ongoing activity throughout the year	N/A
Council Constitution		Ongoing activity throughout the year	N/A
Corporate complaints		Ongoing activity throughout the year	N/A

Appendix 1: Progress against 2024/25 Internal Audit Plan

Audit	Status	Supporting Commentary	Assurance Rating
Follow up work			
Positive Behaviour Support Service		Reported to A&G Board – 20 November 2024	
Electrical Vehicle Charging Points		Reported to A&G Board – 20 November 2024	
Cemeteries and Crematoria		Reported to A&G Board – 19 March 2025	
External work			
Manchester Port Health Authority		Completed and reported to MPHA in May 2024	N/A