

Appendix 1: Progress against 2025/26 Internal Audit Plan

Audit	Status	Supporting Commentary	Assurance Rating
Completion of prior year work			
Cyber Security		Reported to A&G Board – 4 June 2025	
Travellers' Sites		Reported to A&G Board – 4 June 2025	
MOT, Service and Repair Centre		Reported to A&G Board – 24 September 2025	
Lower Value Procurement		Reported to A&G Board – 24 September 2025	
Runcorn Town Investment Plan		Reported to A&G Board – 24 September 2025	
Appointeeships and Deputyships		In progress	TBC
Grant claims			
Kingsway Quarter Development Grant Claim - 2024/25 Q4		Reported to A&G Board – 4 June 2025	
East Runcorn Connectivity Grant Claim - 2024/25 Q4		Reported to A&G Board – 4 June 2025	
LCR Sustainable Transport Settlement Grant Claim - 2024/25 Q4		Reported to A&G Board – 4 June 2025	
Brownfield Housing – Foundry Lane Grant Claim – 2024/25 Q4		Reported to A&G Board – 4 June 2025	
Delivering Better Value in SEND Grant - 2024/25		Reported to A&G Board – 4 June 2025	
UK Shared Prosperity Fund Grant Claim - 2024/25 Q4		Reported to A&G Board – 4 June 2025	

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UKSPF - Ways to Work Grant Claim - 2024/25 Q4		Reported to A&G Board – 4 June 2025	
UKSPF - Place Based Business Support Grant Claim - 2024/25 Q4		Reported to A&G Board – 4 June 2025	
Household Support Fund (Round 6) - 2024/25 Q4		Reported to A&G Board – 4 June 2025	
Runcorn Busway Active Travel Corridor – Grant claim		Reported to A&G Board – 24 September 2025	
East Runcorn Connectivity Grant Claim - 2025/26 Q1		Reported to A&G Board – 24 September 2025	
CRSTS KRN Levelling Up Grant Claim - 2025/26 Q1		Reported to A&G Board – 24 September 2025	
UKSPF - Ways to Work Grant Claim - 2025/26 Q1		Reported to A&G Board – 24 September 2025	
City Region Sustainable Transport Settlement – 2025/26 Q1		Reported to A&G Board – 24 September 2025	
UKSPF - Communities and Place Grant Claim - 2025/26 Q1		Reported to A&G Board – 24 September 2025	
UKSPF - Place Based Business Support Grant Claim - 2025/26 Q1		Reported to A&G Board – 24 September 2025	
Household Support Fund (Round 7) - 2025/26 Q1		Reported to A&G Board – 24 September 2025	
CRSTS KRN Levelling Up Grant Claim - 2025/26 Q2		Reported to A&G Board – 19 November 2025	
East Runcorn Connectivity Grant Claim - 2025/26 Q2		Reported to A&G Board – 19 November 2025	
CRSTS - Local Cycling & Walking Infrastructure Plan (Phase Two) – 2025/26 Q2		Reported to A&G Board – 19 November 2025	

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City Region Sustainable Transport Settlement – 2025/26 Q2		Reported to A&G Board – 19 November 2025	
UKSPF - Place Based Business Support Grant Claim - 2025/26 Q2		Reported to A&G Board – 19 November 2025	
UKSPF - Ways to Work Grant Claim - 2025/26 Q2		Reported to A&G Board – 19 November 2025	
UKSPF - Communities and Place Grant Claim - 2025/26 Q2		Reported to A&G Board – 19 November 2025	
Disabled Facilities Grant 2024/25		Reported to A&G Board – 19 November 2025	
Chief Executive's Directorate			
Payroll		Draft report	TBC
Budget monitoring		Unplanned audit – testing nearing completion	TBC
Treasury Management	-	Unplanned audit – not yet started	-
Data classification	-	Planned for Q4	-
Solar Farm project	-	Deferred to 2026/27 due to delays with the project	-
Connect2Halton Joint Venture	-	Deferred to 2026/27 due to capacity issues	-
Risk management	-	Deferred to 2026/27 to allow time for new arrangements to be implemented	-

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Environment & Regeneration Directorate			
Brindley Theatre Extension		Reported to A&G Board – 19 November 2025	
Halton Leisure Centre		In progress	TBC
Management of Trees and Open Spaces	-	Deferred to 2026/27 due to capacity issues	-
Waste Management	-	Deferred to 2026/27 at the request of management	-
Adults Directorate			
Telecare Service		Reported to A&G Board – 24 September 2025	
Housing Solutions		Delayed due to Budgetary Control audit taking priority	TBC
Adult Social Care Debt Recovery	-	Planned for Q4	-
Care Homes	-	Deferred to 2026/27 due to capacity issues	-
Commissioned Services - Contract monitoring	-	Deferred to 2026/27 due to capacity issues	-
Domiciliary Care Contract	-	Deferred to 2026/27 due to capacity issues	-
Children's Directorate			
St Bede's Catholic Infant School		Reported to A&G Board – 19 November 2025	

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Hale CE Primary School		Reported to A&G Board – 19 November 2025	
All Saints Upton CE Primary School		In progress	TBC
The Bridge School		In progress	TBC
Children in Care Placements		In progress	TBC
Our Lady of Perpetual Succour Catholic Primary School	-	Planned for Q4	-
The Holy Spirit Catholic Primary School	-	Planned for Q4	-
Home to School Transport	-	Deferred to 2026/27 to allow new policy to be implemented	-
Children's Direct Payments	-	May need to be deferred until 2026/27	-
Public Health Directorate			
Contract Monitoring	-	Planned for Q4	-
Corporate Support			
Annual Governance Statement (2024/25)		Draft reported to A&G Board – 4 June 2025 Final reported to A&G Board – 24 September 2025	N/A
General advice		Ongoing activity throughout the year	N/A

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Audit	Status	Supporting Commentary	Assurance Rating
Reporting to the Audit and Governance Board		Ongoing activity throughout the year	N/A
Corporate complaints		Ongoing activity throughout the year	N/A
Review of Council Constitution	-	Not started	N/A
Follow up work			
Children's Services Commissioning		Reported to A&G Board – 24 September 2025	
Runcorn All Saints Primary School		Reported to A&G Board – 19 November 2025	
Astmoor Primary School		Reported to A&G Board – 19 November 2025	
External work			
Manchester Port Health Authority		Completed and reported to MPHA in May 2025	N/A