

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		Reported to A&G Board – 18 March 2026	
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	
Household Support Fund (Round 7) - 2025/26 Q2		Reported to A&G Board – 18 March 2026	
KRN Levelling Up Grant Claim - 2025/26 Q3		Reported to A&G Board – 18 March 2026	
Local Cycling & Walking Infrastructure Plan (Phase 2) - 2025/26 Q3		Reported to A&G Board – 18 March 2026	
Runcorn Busway Active Travel Corridor - Q2 and Q3		Reported to A&G Board – 18 March 2026	
Place Based Business Support Grant Claim - 2025/26 Q3		Reported to A&G Board – 18 March 2026	
Ways to Work Grant Claim - 2025/26 Q3		Reported to A&G Board – 18 March 2026	
East Runcorn Connectivity Grant Claim - 2025/26 Q3		Reported to A&G Board – 18 March 2026	
City Region Sustainable Transport Settlement Grant Claim - 2025/26 Q3		Reported to A&G Board – 18 March 2026	
UKSPF - Communities and Place Grant Claim - 2025/26 Q3		Reported to A&G Board – 18 March 2026	

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Brownfield Housing – Foundry Lane Grant Claim – 2025/26 Q3		Reported to A&G Board – 18 March 2026	
Household Support Fund (Round 7) - 2025/26 Q3		Reported to A&G Board – 18 March 2026	
Chief Executive's Directorate			
Payroll		Reported to A&G Board – 18 March 2026	
Budgetary Control		Reported to A&G Board – 18 March 2026	
Data classification		Reported to A&G Board – 18 March 2026	
Treasury Management		In progress	-
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		Draft report	TBC
Management of Trees and Open Spaces	-	Not completed due to capacity issues	-
Waste Management	-	Not completed due to capacity issues	-
Adults Directorate			
Telecare Service		Reported to A&G Board – 24 September 2025	
Housing Solutions		Start made but will be completed during 2026/27	-
Adult Social Care Debt Recovery		Start made but will be completed during 2026/27	-
Care Homes	-	Deferred to 2026/27 due to capacity issues	-
Commissioned Services - Contract monitoring	-	Not completed 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		Reported to A&G Board – 18 March 2026	
The Bridge School		Draft report – awaiting management responses	TBC
Children in Care Placements		In progress	TBC
Our Lady of Perpetual Succour Catholic Primary School		In progress	-
The Holy Spirit Catholic Primary School		In progress	-
Home to School Transport	-	Deferred to 2027/28 to allow new policy to be implemented	-
Children's Direct Payments	-	Deferred to 2026/27 due to capacity issues	-
Public Health Directorate			
Contract Monitoring	-	Deferred due to capacity issues within the Public Health service	-
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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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		Completed	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	
Cemeteries and Crematoria		Reported to A&G Board – 18 March 2026	
External work			
Manchester Port Health Authority		Completed and reported to MPHA in May 2025	N/A