

Progress Made on the 2025/26 Internal Audit Plan

Complete
In progress
Ongoing (not a specific audit)
Deferring
Not Started

	Main Financial Systems	Risk	Strategic Risk	2025/26 Days
	CIPFA Code of Financial Management	M	SR2	15
	Treasury Management	M	SR8	15
	Housing Benefits	M	SR3	20
	<b>Total Main Financial Systems</b>			<b>50</b>
	<b>Corporate / Cross Cutting</b>			
	Corporate Governance / Assurance Statement	N/A	SR8	2
	Financial advice / working groups	N/A		20
	Climate Change (carried forward)	M	SR15	12
	Complaints Procedures	L		8
	Corporate Targets (Council Plan performance framework)	M	SR8	14
	Emergency Planning / Business Continuity	M	SR4	15
	Ethics and Culture	M	SR8	15
	<b>Total Cross Cutting</b>			<b>86</b>
	<b>Operational Audits</b>			
	Commercial Waste	M		12
	Clay Cross Active	M	SR3	18
	Dronfield Active	M	SR3	16
	Facilities Compliance	M		12
	Flytipping (Joint BDC)	L		8
	Insurance	M		12
	Petty Cash yr end balances	L		5

	Private Sector Housing Disrepairs (Joint BDC)	M		8
	Planning Fees and Appeals	M	SR19	15
	Recruitment and Selection	M	SR5	15
	Taxi Licences (Joint BDC)	M		10
	Grant Compliance (UK Shared Prosperity Fund / Town Deal)	M	SR6	12
	Utilities – monitoring electricity/gas /water usage / meter readings	M	SR16	10
	<b>Total Operational Areas</b>			<b>153</b>
	<b>IT Related</b>			
	IT Inventory / Disposal of Equipment (Joint with BDC)	M		10
	<b>Total IT</b>			<b>10</b>
	<b>Rykneld Homes</b>			<b>97</b>
	National Fraud Initiative			5
	Special Investigations / Contingency/ emerging risks			40
	Apprenticeships / training			30
	Audit Committee / Client Liaison			15
	<b>Grand Total</b>		<b>486</b>	<b>486</b>

**Reserve Areas (if unable to progress audits in the above areas)**

Use of Social Media  
Homelessness  
Pest Control