



# **INTERNAL AUDIT SHARED SERVICE**

**North West Leicestershire District Council**

**Internal Audit Progress Report 2024/25 Q3**

## 1. Introduction

- 1.1. Internal Audit is provided through a shared service arrangement led by North West Leicestershire District Council and delivered to Blaby District Council and Charnwood Borough Council. The assurances received through the Internal Audit programme are a key element of the assurance framework required to inform the Annual Governance Statement. The purpose of this report is to highlight progress against the 2024/25 Internal Audit Plan up to 31 December 2024.

## 2. Internal Audit Plan Update

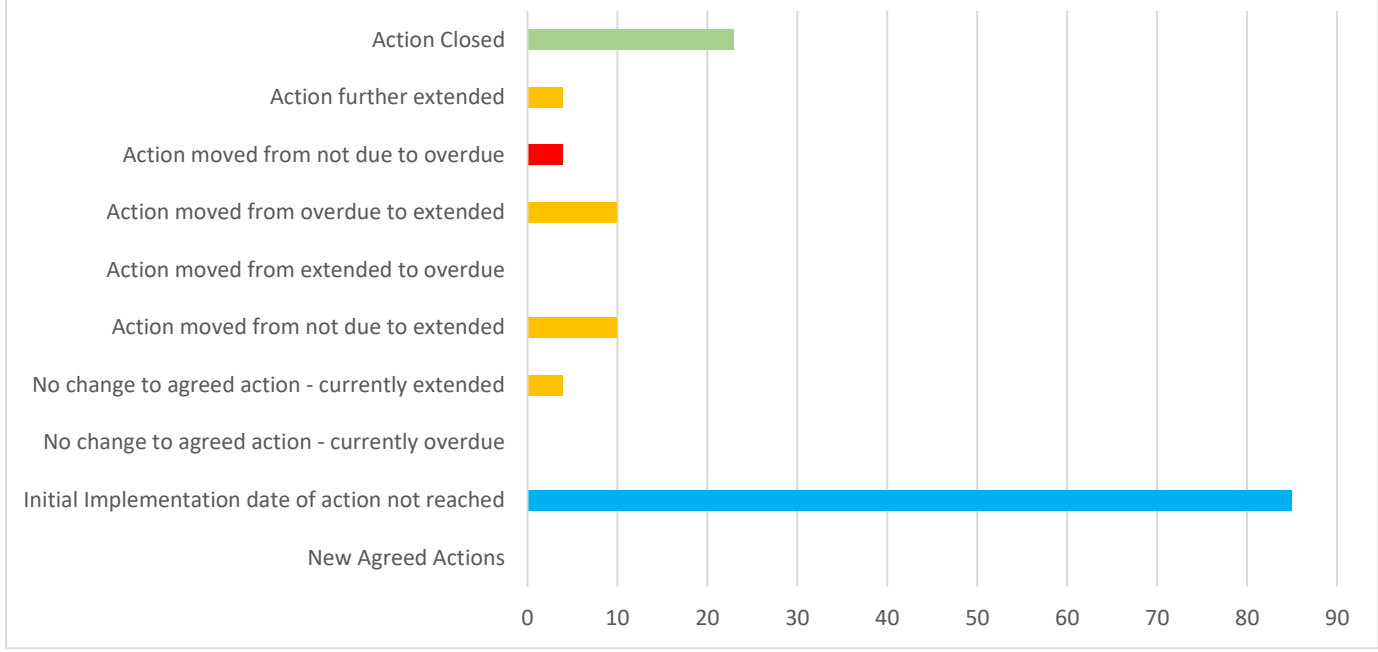
- 2.1 The 2024/25 audit plan is included at Appendix A for information and details the audits in progress. There have been several advisory pieces of work completed to date.

## 3. Internal Audit Recommendations

- 3.1. Internal Audit monitor and follow up critical, high and medium priority recommendations. Further details of overdue and extended recommendations are detailed in Appendix B for information.

Year	Not Due		Extended		Overdue		Total Closed		
	High	Medium	High	Medium	High	Medium	Critical	High	Medium
21/22	-	-	2	1	-	-		30	21
22/23	-	-	9	4	-	-		23	22
23/24	48	37	9	3	3	1	3	38	39

### Movement of Agreed Actions during Quarter 3 2024/25



#### 4. Internal Audit Performance Indicators

4.1. Progress against the agreed Internal Audit performance targets is documented in Appendix C.

2024/25 AUDIT PLAN AS AT 31 DECEMBER 2024

Audit Area	Type	Planned Days	Actual Days	Status	Assurance Level	Recommendations				Comments
						C	H	M	L	
Housing Void Properties	Audit	12		Q3						Works are now being carried out by Wates and therefore will be included within the Housing Contract Management Audit.
Housing Compliance	Audit	20	17	In progress						
Housing Contract Management	Audit	20	0.5	Q2						Postponed until Q4 to allow for Wates contract to be fully mobilised.
Housing Materials	Audit	10		Q4						Addition to plan
Choice Based Lettings	Audit	7	10	Review						
Tree Stock Management	Audit	8	3	In progress						The audit has been put on hold and the time will now be used for advisory work as further work on the strategy is needed.
Waste Services	Advisory	6	0.5	In progress						
Trade & Bulky Waste	Audit	14		Q4						
Insurance	Audit	8	14	Management Debrief						
VAT & Benefits in Kind	Audit	10		Q2						
Key Financial Systems	Audit	55		Q3,4						
Regeneration Projects	Consultancy	20	22	Completed	N/A					
IT Audit – IT Security Management	IT Audit Contractor	10		Management Debrief						
IT Audit – Unit 4 Application Review	IT Audit Contractor	10		In progress						
Net Zero	Audit	8		Q3						Changed to advisory to support the work carried out by Unipart.
Driver Checks	Advisory	6	13	Completed	N/A					
Transformation Projects	Advisory	3		Ongoing						

Complaints	Audit	12		Q2						
UKSPF	Audit	8		Q2						Postponed until Q4
Changing Places	Grant	2		Q3						
Procurement & Contract Management	Audit	12		Q4						Cancelled until 2025/26 due to the delay in the changes in legislation.
TA Accounts	Assurance		8.5	Completed	N/A					
Housing Decarbonisation Grant	Grant Assurance	5	2	In progress						
UKSPF	Advisory		5	Completed	N/A					Addition to plan
Corporate Property Projects	Advisory		1.5	In progress						Addition to plan
Grant sign-off	Assurance		1							

**OVERDUE RECOMMENDATIONS**

Audit Year	Audit	Recommendation	Priority	Response/ Agreed Action	Responsible Officer	CLT Lead	Original Due Date	1st Follow up comments	Extension Date	Second Follow up comments	Extension Date	Further Management update	Further extension date
2023/24	Asbestos Management	3.The Council should conduct an assessment to identify all areas of non-compliance of statutory duties in relation to Asbestos Management. Following this an action plan should be put in place to ensure that the non-compliance is addressed. Assessments should then be scheduled at regular intervals to ensure ongoing compliance.	High	<p>The Asset Management team holds reports to cover compliance of over 95% of the domestic stock and 100% of communal to comply with CAR2012. The Asset Management team has assessed where non-compliance is occurring and, in the majority, falls down to lack of resources that are managed or influenced by the following –</p> <ul style="list-style-type: none"> <li>• Two managers absent on long term sick leave.</li> <li>• Failing to recruit to three team crucial posts.</li> <li>• One post being carried out by an unqualified member of staff.</li> </ul> <p>Due to the lack of resources, the data received day to day, operational admin and data management is not being completed to a sufficient standard. Minimal admin is undertaken, and other staff resources are being utilised to pick up the short fall. Quality assurance is at risk due to insufficient administration of the asbestos data and as a consequence puts operatives, contractors, staff and other end users at risk.</p> <p>Failure to manage properly exposes NWLDC to prosecution from the Regulator, HSE and leading to unlimited fines. The service is continually trying to actively recruit, however, to reduce/ remove the risks associated with the control issues identified, the Housing Asset Management team is currently reviewing options available to them which include outsourcing the</p>	Head of Housing	Director of Communities	Nov-24	Nov-24 - No response		Dec-24 – No response			

				control and quality assurance of the asbestos data that is relied on.									
2023/24	Asbestos Management	5.Asbestos surveys should be uploaded to QL / MRI within a reasonable period of time following receipt of the survey.	High	This is a known issue that can only be resolved by adequate resourcing and addressing the issues detailed in the response to recommendation 3 above. The Tersus portal will be used initially to reduce the risks.	Compliance Team Leader – when appointed	Head of Housing	Nov-24	Nov-24 No response.		Dec-24 – No response.			
2023/24	Planned maintenance	5. The authorising of variations and orders through the Versa system is investigated to ensure an adequate audit trail exists.	Medium	Discussions will be held with Versa to identify where the audit trail is and if this issue can be resolved.	Housing Strategy and Systems Team Manager	Director of Communities	Nov-24	Nov-24 No response.		Dec-24 – No response.			
2023/24	Planned maintenance	7. Processes are put in place to ensure certificates are obtained upon completion and are filed appropriately for future reference.	High	The reconciliation will, going forward, be carried out by the financial Asset Management Support Officer (AMSO). The process has been confirmed as – the in-house team complete compliance via a tablet. Contractors send through compliance certificates which are uploaded to the MRI software system with relevant reference number. Audit to review in three months to ensure process is now working.	Support Services Manager	Director of Communities	Oct-24	Oct-24 No response on evidence requested.		Dec-24 - Audit testing highlighted controls are not in place for all types of certifications. Awaiting confirmation of a further implementation date.			

## EXTENDED RECOMMENDATIONS

Audit Year	Audit	Recommendation	Priority	Response/ Agreed Action	Responsible Officer	CLT	Original Due Date	1st Follow up comments	Extension Date	Second Follow up comments	Extension Date	Further Management update	Further extension date
2021/22	Corporate Estates Management	2 A performance monitoring and reporting framework is introduced which includes contractor and legislative compliance performance monitoring and periodic reporting to the Statutory Duty Group and, where necessary, the Corporate Leadership Team.	High	Overlapping with the audit we have begun the introduction of a performance monitoring framework, utilising a RAG system. This will be reported through to CLT. It would be beneficial to include properties not managed by property services into this report.	Head of Economic Regeneration	Head of Economic Regeneration	Oct-22	Update - consultants have been employed to develop a Corporate Asset Management Toolkit. This will cover frequency of inspections and recording of compliance.	Jul-23	Jul-23 – Good progress is being made but consultants still engaged.	Dec-23	<p>Dec-23 Contractor performance is currently being monitored via the Statutory Duty Group. Further improvements are expected to be delivered by the Council adopting a digital Asset Management System to work alongside the Asset Management Toolkit currently being prepared. Work to identify Asset Management Systems is with implementation and onboarding likely to take 6 months.</p> <p>Nov-24 The Statutory Duty Group standing agenda includes an item where all services are invited to discuss support contracts with the intention of providing early warning of contracts about to end and new contracts that are being procured. The item also allows discussion and noting of any poor performance by contractors.</p> <p>As the CAFM system is implemented, data fields will be introduced within the system for all matters that are required (and if additional choose) to monitor in terms of compliance. The system will be able to capture any KPIs that have been attached to compliance related contracts and to record data that evidences accordance or otherwise with those KPI.</p> <p>This will allow for the introduction of a metric based rather than subjective assessment and management of</p>	<p><del>Oct-24</del></p> <p>Sept-25</p>



												compliance type contracts.  The CAFM system is to be operational by 1/4/2025. Data input over a number of quarters will be required in order to provide evidence that KPI are being monitored and managed. It is expected that the team will be able to fully evidence that this audit recommendation has been complied with by the end of September 2025 (to allow two quarters of data to be collected post introduction of the CAFM system)	
2021/22	Corporate Estates Management	4 The process for recording and monitoring issues through the compliance tracker is fully implemented and a reporting framework is put in place, to ensure that any remedial actions or works required are identified and tracked to fruition in a timely manner	Medium	Agreed – for the property services managed properties. This may take longer to fully implement if we follow a corporate landlord model. If not then there will not be assurance for all properties.	Head of Economic Regeneration	Head of Economic Regeneration	Oct-22	Update - consultants have been employed to develop a Corporate Asset Management Toolkit. This will cover frequency of inspections and recording of compliance.	Jul-23	Jul-23 – Good progress is being made but consultants still engaged.	Dec-23	As per recommendation 2  Nov-24 The CAFM system being procured contains a compliance module which allows both officers and contractors to upload compliance reports, reinspection dates and logs of remedial actions with “to complete by” dates. The system then provides alerts to nominated officers when remedial actions are required and reminders when overdue.  Managers with access to the system will via the dashboard be able to identify how many remedial actions are overdue at any time and to identify who has been allocated responsibility for dealing with the remedial action.  Officers are confident that this module will provide for close monitoring of remedials.  The CAFM system will be operational by 1/4/2025 and it will be possible to monitor the number of remedial actions that are overdue once all users and managers have been trained and are comfortable interrogating	<del>Oct-24</del>  Jul-25

												the system (allow three months) therefore it should be possible to demonstrate compliance with this recommendation by 1/7/2025	
2021/22	Corporate Estates Management	6 A comprehensive record of all assets and statutory inspections/ checks that are required by the Council is introduced. These records should cover all services and be monitored and reported against on a regular basis to ensure testing/ checks have taken place as required. Note: This recommendation was made in the Health and Safety Audit, undertaken in February 2021 (due for implementation in June 2021) and as yet has not been implemented.	High	Not all of these assets are owned by the authority. The scope of the contracts need to be known and recorded and performance monitored against this. Where assets are owned by the authority these will be detailed as required.	Head of Economic Regeneration	Head of Economic Regeneration	Mar-23	Extended to align with other recommendations	Jul-23	Jul-23 – Good progress is being made but consultants still engaged.	Dec-23	<p>The digital Asset Management System will automatically schedule inspections at the required frequency. It is expected that a decision on which Asset Management system is to be adopted will be taken by 31/3/2023 with implementation and onboarding likely to take six months thereafter.</p> <p>Nov-24 This recommendation effectively goes hand in hand with number 2 above. The Performance Monitoring is carried out against the comprehensive record of checks and inspections.</p> <p>A comprehensive list of checks and inspections has been established through the compliance toolkit work completed earlier in 2024 by EXI. This recommendation has yet to be fully implemented, however, as the compliance records are not kept in one place, against a comprehensive (single) asset register. The CAFM system to be operational from April 2025 will provide the single asset list, the single point of recording and the ability to check compliance metrics.</p> <p>Once the system is operational records of inspections will be able to be uploaded but a number of periods of data gathering will be required in order to prove compliance with this audit recommendation.</p>	<p><del>Oct-24</del></p> <p>Oct-25</p>

												Sufficient evidence will be available by 1/10/2025 (2 quarters post CAFM becoming operational).	
2022/23	Rent Accounting and Arrears	10. With the introduction of Unit 4 (new Finance System) the rent debit should be uploaded automatically from the Housing System to the General Ledger each week. This should enable weekly reconciliations between the two systems to be carried out.	High	Agreed	Housing Strategy and Systems Team Manager	Director of Communities	Aug-23	Aug 23 – No response	Sept 23	Sept 23 - Issues regarding UNIT4 - meeting with Finance planned for w/c 11.9.23. Will require an extension to the implementation date.	Oct 23	Nov-23 Further extension requested.  Sept-24 Further extension due to ongoing issues with Unit 4	Mar-24 Sept-24 Mar-25
2023/24	Procurement and Contracts	3.The contract register should be reviewed and updated on a regular basis to ensure compliance with the Local Government Transparency Code. Responsibility for updating the contracts register should be relevantly assigned.	High	Agreed. This is currently in train. If the full information is not available, will publish and add full detail at a later date.	Procurement Officer	Director of Resources	Jun-24	June 24 – The data continues to be compiled. It is intended that the register will be published on the Council's website by the end of July.	Aug-24	July 24 - Currently reviewing how the software available can be utilised to ensure that the register is relevantly published.	Sep-24	Oct 24 – Extended as not yet in position to publish contracts register. Third party appointed to assist with procurement support. Dec-24 - Extension requested to March 2025	Mar-25
2022/23	Rent Accounting and Arrears	1.The policies and procedures held by both the Rent Accounting and Housing Management Teams should be reviewed and updated where necessary. Any obsolete / out of date policies should be archived.	Medium	Agreed – consultation is required for certain policies. This can also be picked up as part of the Policy audit whereby all council policies are listed, with the author and recommended review date.	Housing Strategy and Systems Team Manager and Housing Management Team Manager.	Director of Communities	Dec-23	Dec 23 – This will be picked up following the policy audit report being presented to CLT.	Jun-24	June 24 – To be addressed through the ongoing policy review process and through the specific Rent Accounting Audit recently completed.	Mar-25		
2022/23	Rent Accounting and Arrears	3. A review as to the circumstances in which properties are taken 'out of debit' and whether this is the correct action to take should be carried out. Where a decision is made to continue to take properties 'out of debit', then the relevant policy / procedure needs to be updated.	High	Agreed, this will be reviewed along with the decision-making process.	Head of Housing	Director of Communities	Jun-24	June 24 – To be addressed via the Head of Housing working with the Head of Finance and the Housing Systems and Strategy Team Leader.	Dec-24				

2022/23	ASB	2. The performance indicators are reviewed and where appropriate new indicators added to measure performance against the incremental approach.	Medium	Review the indicators in line with the review of the ASB policy. With the intention to make the indicators for community safety and housing the same.	Housing Management Team Manager.	Head of Housing	Mar-24	March 23: New set of indicators within the policy. Extension to ensure that these are fully embedded and reported following the approval of the Policy at Cabinet	July 24	Jul 24 – Information provided does not detail any ASB performance indicators. No further update provided		Nov-24 New service standards have been introduced but currently, due to the system used, it is not possible to report on performance. A new system is due to be implemented in April 2025 and it is hoped that this will have the capacity to accurately report performance, the extension will provide the time needed to ensure that the reporting is accurate and enable this to be evidenced appropriately.	Dec-25
2022/23	Payroll	1. A review of the roles carried out between HR Administration, HR Payroll and Finance Payroll should be carried out to ensure, adequate separation of duties exist between HR (staffing), payroll (preparation) and payroll (payment).	High	Agree – will need to look at roles of staff and how to implement to ensure adequate separation of duties.	Head of Finance and Head of HR and Organisational Development	Director of Resources/ Head of HR & OD	April-24	Not implemented due to resourcing issues/ staff leaving. Will further discuss with Director of Finance and Head of Finance.	July-24	Jul 24 – No response received		Nov-24 Due to staffing changes it has not been possible to implement this recommendation. Dec-24 - Due to staff changes and a system process review the delivery of payroll processing is under consideration.	Apr-25
2022/23	Payroll	2. A regular review of the iTrent audit log is carried out by an independent officer to ensure functions are appropriate to the officer.	High	Agree – appropriate audit log to be sourced, possibly reviewed by Senior HR Advisors.	Head of HR and Organisational Development.	Head of HR and Organisational Development	Dec-23	Dec 23 – Not implemented due to resourcing issues/ staff leaving. Will further discuss with Director of Finance and Head of Finance.	July 24	Jul 24 – No response received		Nov-24 Due to staffing changes it has not been possible to implement this recommendation. Dec-24 - Due to staff changes and a system process review the delivery of payroll processing is under consideration.	Apr-25
2022/23	Payroll	3. Consideration should be given to providing training to a member of the Human Resources Team to ensure business continuity in the event of the absence of the HR Analyst.	Medium	Agree – training to be provided to a member of the HR Team but may require additional resource.	Head of HR and Organisational Development.	Head of HR and Organisational Development	Dec-23	Dec 23 – Not implemented due to resourcing issues/ staff leaving. Will further discuss with Director of Finance and Head of Finance.	July 24	Jul 24 – No response received		Nov-24 Due to staffing changes it has not been possible to implement this recommendation. Dec-24 - Due to staff changes and a system process review the delivery of payroll processing is under consideration.	Apr-25
2022/23	Payroll	4. Sample testing should be undertaken when changes to standing data occur to confirm they have been correctly applied.	High	Agree – sample checking to be undertaken and evidence retained.	Payroll Officer / HR Analyst	Director of Resources	Dec-23	Dec-23 Testing to be undertaken in January with changes to NI and again Feb/ March.	July-24	Jul 24 – No response received		Nov-24 Due to staffing changes it has not been possible to implement this recommendation. Dec-24 - Due to staff changes and a system process review the delivery of payroll processing is under consideration.	Apr-25

2022/23	Payroll	5. On, at least, an annual basis an establishment report from iTrent should be run and issued to Heads of Service / Managers to confirm the accuracy of the report. The report should include all staff, vacancies, hours worked, contractual basis, salary and salary point. Checks should be documented and once completed should be returned to HR to action any items identified and to retain as evidence of checks being undertaken.	High	Agree – report to be obtained from iTrent and issued on an annual basis.	Head of HR and Organisational Development.	Head of HR and Organisational Development	Mar-24	Extended as requested.	July-24	Jul 24 – No response received		Nov-24 Due to staffing changes it has not been possible to implement this recommendation. Dec-24 - Due to staff changes and a system process review the delivery of payroll processing is under consideration.	Apr-25
2022/23	Payroll	6. A review of the payroll checking process is carried out to eliminate duplication, reduce the risk of fraud and ensure independence in the review and checking of the monthly payroll.	High	Agree – current payroll checks to be reviewed and revised.	Exchequer Services Team Leader and Head of HR and Organisational Development	Director of Resources / Head of HR and Organisational Development	Dec-23	Dec 23 – Not implemented due to resourcing issues/ staff leaving. Will further discuss with Director of Finance and Head of Finance.	July 24	Jul 24 – No response received		Nov-24 Due to staffing changes it has not been possible to implement this recommendation. Dec-24 - Due to staff changes and a system process review the delivery of payroll processing is under consideration.	Apr-25
2022/23	Payroll	7. A full review of user access is carried out, in particular System Administrator access should be reviewed, and the number reduced.	High	Agree – access to be reviewed and removed where no longer required.	Head of HR and Organisational Development	Head of HR and Organisational Development	Dec-23	Dec 23 – Not implemented due to resourcing issues/ staff leaving. Will further discuss with Director of Finance and Head of Finance.	July 24	Jul 24 – No response received		Nov-24 Due to staffing changes it has not been possible to implement this recommendation. Dec-24 - Due to staff changes and a system process review the delivery of payroll processing is under consideration.	Apr-25
2022/23	Payroll	8. A review of the access for the HR Analyst should be undertaken and access removed / disabled where no longer required.	High	Agree – access to be reviewed and removed where no longer required.	Head of HR and Organisational Development	Head of HR and Organisational Development	Dec-23	Dec 23 – Not implemented due to resourcing issues/ staff leaving. Will further discuss with Director of Finance and Head of Finance.	July 24	Jul 24 – No response received		Nov-24 Due to staffing changes it has not been possible to implement this recommendation. Dec-24 - Due to staff changes and a system process review the delivery of payroll processing is under consideration.	Apr-25
2023/24	Main Accounting and Budgetary Control	12. Following completion of clearing the suspense/ holding accounts, regular monitoring of these accounts is carried out.	Medium	Agree – monthly reconciliations will be undertaken	Interim Exchequer Services Team Leader	Director of Resources	Sep-24	Oct-24 The process for implementing the action has been slow and therefore there is a need to extend the implementation date. Additional resources have	Mar-25				

								been employed to improve progress.					
2023/24	Main Accounting and Budgetary Control	4. Reconciliations for FY 23/24 be completed as a matter of urgency. Going forward, time limits are set for the completion and sign off for all reconciliations, these should be relevantly managed and monitored.	High	Agree - completion of 2023/24 reconciliations are being worked on as a priority. There will be a monitoring process for all feeder system reconciliations going forward.	Finance Team Manager and Interim Exchequer Services Team Leader	Director of Resources	Sep-24	Oct-24 The process for implementing the action has been slow and therefore there is a need to extend the implementation date. Additional resources have been employed to improve progress.	Mar-25				
2022/23	Payroll	9. Consideration should be given to ICT undertaking the System Administration role within iTrent. This would assist with the separation of duties, referred to in recommendation 1.	Medium	Agree – will discuss transfer of responsibilities with IT Manager.	Head of HR and Organisational Development	Head of HR and Organisational Development	Dec-23	Dec 23 – Not implemented due to resourcing issues/ staff leaving. Will further discuss with Director of Finance and Head of Finance.	July 24	Jul 24 – No response received		Nov-24 Due to staffing changes it has not been possible to implement this recommendation. Dec-24 - Due to staff changes and a system process review the delivery of payroll processing is under consideration.	Apr-25
2023/24	Workforce Planning	1.The Council should develop a Workforce Planning Strategy, supported by an action plan, that clearly sets out the desired approach and methodology to workforce planning along with roles and responsibilities across the Council. The Strategy should also include details of how the Council will react to any significant external factors such as emerging risks, changes in legislation, opportunities and staff satisfaction that could impact the resourcing structure or pressures across the organisation.  Once developed the Strategy should be formally approved and communicated as appropriate, with the action plan becoming a live document that is appropriately reviewed, managed, monitored, and	High	Agreed. A Work Force Planning Strategy will be developed.	Head of HR and Organisational Development	Chief Executive	CLT September 2024 Followed by consultation Approval by Cabinet November 2024	Oct 24 – Plan due to be reviewed by CLT in Nov and will then require relevant committee approval.	Jan-25	Nov 24 - Due to the committee approval process this recommendation is required to be further extended.	Apr-25		

		updated.											
2023/24	Workforce Planning	2.The partners that the Council is working with need to be documented in either the Workforce Planning Strategy or supporting documentation	High	Agreed as per the recommendation.	Head of HR and Organisational Development	Chief Executive	CLT September 2024 Followed by consultation Approval by Cabinet November 2024	Oct 24 – Request for extension. Plan due to be reviewed by CLT in Nov and will then require approval.	Jan-25	Nov 24 - Due to the committee approval process this recommendation is required to be further extended.	Apr-25		
2023/24	Main Accounting and Budgetary Control	5. All virements must be appropriately processed through the finance system.	High	Agreed.	Finance Team Manager	Director of Resources	Sep-24	Oct-24 Extension required as budget monitoring is being prioritized before the virements are processed. An external company is being engaged with to assist with developments.	Mar-25				

2023/24	Housing Rents	5. A Credit Balances Policy is put in place to ensure that the Council's stance on rent accounts in credit is clear to tenants and staff.	Medium	The Council's stance on credit balances will be included when the wider review on the Income and Rent Policy is undertaken.	Housing Strategy and Systems Team Manager	Head of Housing	Nov-24	Nov-24 Extended as this will be included within the single income management policy which is currently being developed.	Mar-25				
2023/24	KFS Creditors	11. Reporting specification to be written into UNIT4 to enable exception reports of this nature to be generated showing the audit trail of newly created supplier accounts and amendments made to supplier account records. Exercise to be undertaken with immediate effect. These reports may possibly be available through audit functionality within the system.	High	1. Report requested from Embridge to allow the viewing of new and amended suppliers with audit trail (created by, amended by, checked by and approved by) within Unit 4.	Interim Financial Services Team Leader	Director of Resources	Sep-24	Oct-2024 Extended due to incorrect setup of the workflow in Unit 4 therefore have yet been unable to create appropriate report.	Dec-24				
2023/24	KFS Creditors	4. An exercise on identifying all duplicate invoice payments made during 2023/24 be completed as a matter of priority.	High	1. Duplication report has been created within the Unit 4 system. This report requires a review alongside the bank reconciliation which is currently taking place. 2. Historic duplicate payments listing for the previous financial year has also been located which will be reviewed. 3. A request has been raised with Embridge (software management company) to provide a tool on Unit 4 to track duplicate invoices and payments for accuracy and also allow a report to be run against these specific invoices. 4. External Duplicate payments tracker created in the meantime to monitor and track payments alongside bank rec.	Interim Financial Services Team Leader	Director of Resources	Sep-24	Oct-24 Work is still underway on the bank reconciliation, this will identify the duplicate invoice payments made.	Dec-24				



2023/24	Capital Programme Management	9. A full review of the capital expenditure to date for all capital projects is completed and reported to the Capital Strategy Group as soon as accurate information is available.	High	Agreed. Focus is on updating Unit 4 which focuses on revenue monitoring. Capital monitoring functionality is available and will be considered at a later date to support improved monitoring.	Head of Finance	Director of Resources	Sep-24	Sept 24 - Report is planned to be presented to Capital Strategy Group at end of September.	Oct-24	Oct-2024 No Response on evidence requested		Nov 24 - Work has been carried out in identifying the expenditure on capital projects but further work is required to ensure that all expenditure is captured within Unit 4. This will be completed as part of the close down process.	Mar-25
2023/24	Asbestos Management	13.The Council should ensure that all relevant staff have received / undertaken the level of training in Asbestos Management as required by either their job role or their assigned role within the Asbestos Management Policy.	Medium	Whilst all operational staff have the minimum Asbestos Awareness training others at team leader, supervisor and management have received Duty to Manage training. Whilst this is recognised as a minimum requirement, it has been identified that team managers should receive P405 training to mitigate risk at a higher level and to cover duty holder requirements in the absence of other Responsible Persons. HR, in conjunction with managers/ Heads of Service, will be requested to carry out a review of which officers require which level of training across the authority. Following this, training will be arranged.	Head of Housing and Strategic Director of Communities	Director of Communities	September 2024	Oct 24 – Head of OD & HR to discuss with H&S Manager and to arrange relevant corporate training. Extended to Mar-25 in CLT.	Mar-25				

2023/24	KFS Debtors	8. Senior management to consider approval of the reintroduction of the facility to use external debt recovery agencies into the sundry debt recovery process for overdue debts. Use of 'External Debt Recovery Services' policy and associated procedures to be agreed and documented.	High	1. Set up workshop to discuss new world requirements post pandemic, document and apply into policy for debt recovery. 2. Review and sign off policy 3. Activate and implement as part of Finance Service Plan KPI and monitor monthly.	Interim Financial Services Team Leader	Director of Resources	Sep-24	Oct-2024 Extended due to policy still in progress and debt recovery agency still to be confirmed.	Nov-24	Nov-24 In progress awaiting approval of policy.		Dec-24 - A draft debt policy is currently being reviewed. Additionally, the Vision project has started to ensure there is a write off process within Unit 4.	Mar-25
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## 2024/25 INTERNAL AUDIT PERFORMANCE

Performance Measure	Position as at 31.12.2024	Comments
Achievement of the Internal Audit Plan	11%	A number of audits are in progress.
Quarterly Progress Reports to Management Team and Audit and Standards Committee	On track	
Follow up testing completed in month agreed in final report	On track	
Annual Opinion Report - August 2024 Audit and Governance Committee Meeting	Achieved	
100% Customer Satisfaction with the Internal Audit Service	100%	Based on two received during 2023/24
Compliance with Public Sector Internal Audit Standards	Conforms	External inspection carried out w/c 30 November 2020 which confirmed that the Council conforms with the Public Sector Internal Audit Standards.