

Management Actions in Response to Annual Internal Audit Opinion 2024/25

Action	Timeline for Delivery	Responsible Officer	Comments
Corporate Leadership Team (CLT) to continue prioritising the resolution of outstanding internal audit recommendations, with dedicated quarterly sessions to review progress and address barriers.	Ongoing; Quarterly Reviews	Corporate Leadership Team	
Where recommendations are consciously tolerated (not actioned), ensure justification and associated risks are documented and reflected within departmental/Corporate Risk Registers.	Ongoing; Quarterly Reviews	Corporate Leadership Team	
Develop and implement an action plan to address outstanding recommendations on key financial systems, progressing in tandem with financial systems enhancements.	Ongoing	Head of Finance	Work is ongoing alongside current system enhancements.
Continue focus on governance training for both Corporate and Extended Leadership Teams, with dedicated sessions scheduled for November 2025.	November 2025	Director of Resources/Head of Legal and Support Services	
Officers to attend Audit and Governance Committee meetings to present updates and respond directly to member questions, following a newly developed protocol.	Ongoing	Director of Resources	
Internal Audit Manager to work closely with Heads of Service to develop and refine responses to audit recommendations. S151 officer to deliver targeted training during November 2025 governance sessions, focusing on SMART actions.	Ongoing; Targeted training in November 2025	Internal Audit Manager; Heads of Service; S151 Officer	

Foster wider involvement of the Corporate Leadership Team in drafting the Annual Governance Statement, in line with Chartered Institute of Public Finance and Accountancy guidance.	Annually, during Annual Governance Statement drafting cycle	Corporate Leadership Team	
Brought forward from 2023/24 Action Plan			
Business/Service Plan process and associated templates to be updated to include Internal Audit Plan as a consideration (as part of wider support service engagement)	December 2024	Head of HR and Organisational Development	Still to be implemented.
Engage internal audit as part of Business/Service Plan process	December 2024	Directors/Heads of Service	Still to be implemented.
Consider if managers' Job Description need to be updated to reflect importance of assurance.	December 2024	Head of HR and Organisational Development	Still to be implemented.