



## **INTERNAL AUDIT SHARED SERVICE**

**North West Leicestershire District Council**

**Internal Audit Progress Report 2025/26 Quarter 3**

## **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 2025/26 Internal Audit Plan up to 31 December 2025.

## **2. Internal Audit Plan Update**

- 2.1 The 2025/26 audit plan is included at Appendix A for information and details the audits in progress. There have been three final audit reports issued since the last quarterly update, extracts of these are included at Appendix B.

## **3. Internal Audit Performance Indicators**

- 3.1. Progress against the agreed Internal Audit performance targets is documented in Appendix E.

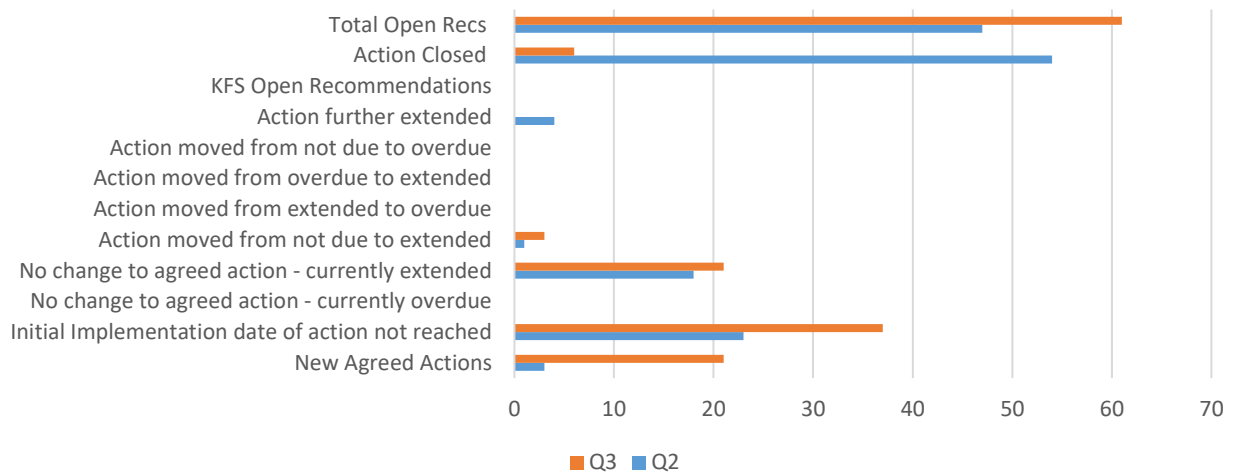
## **4. Internal Audit Recommendations**

- 4.1. Internal Audit monitors and follows up critical, high and medium priority recommendations. Further details of overdue and extended recommendations are detailed in Appendix D for information; this no longer includes the key financial systems recommendations as they are being monitored through an action plan.
- 4.2. Due to the number of outstanding audit recommendations for the key financial systems it was agreed not to carry out any audits in this area during 2024/25. A review of the recommendations made during the 2023/24 audits was carried out and those that also have an impact on 2024/25 were updated to detail this. The Director of Resources has produced an action plan to address all 26 outstanding recommendations. Updates on the progress against the action plan will be reported to Audit and Governance Committee within the quarterly progress reports. The action plan is detailed in Appendix C

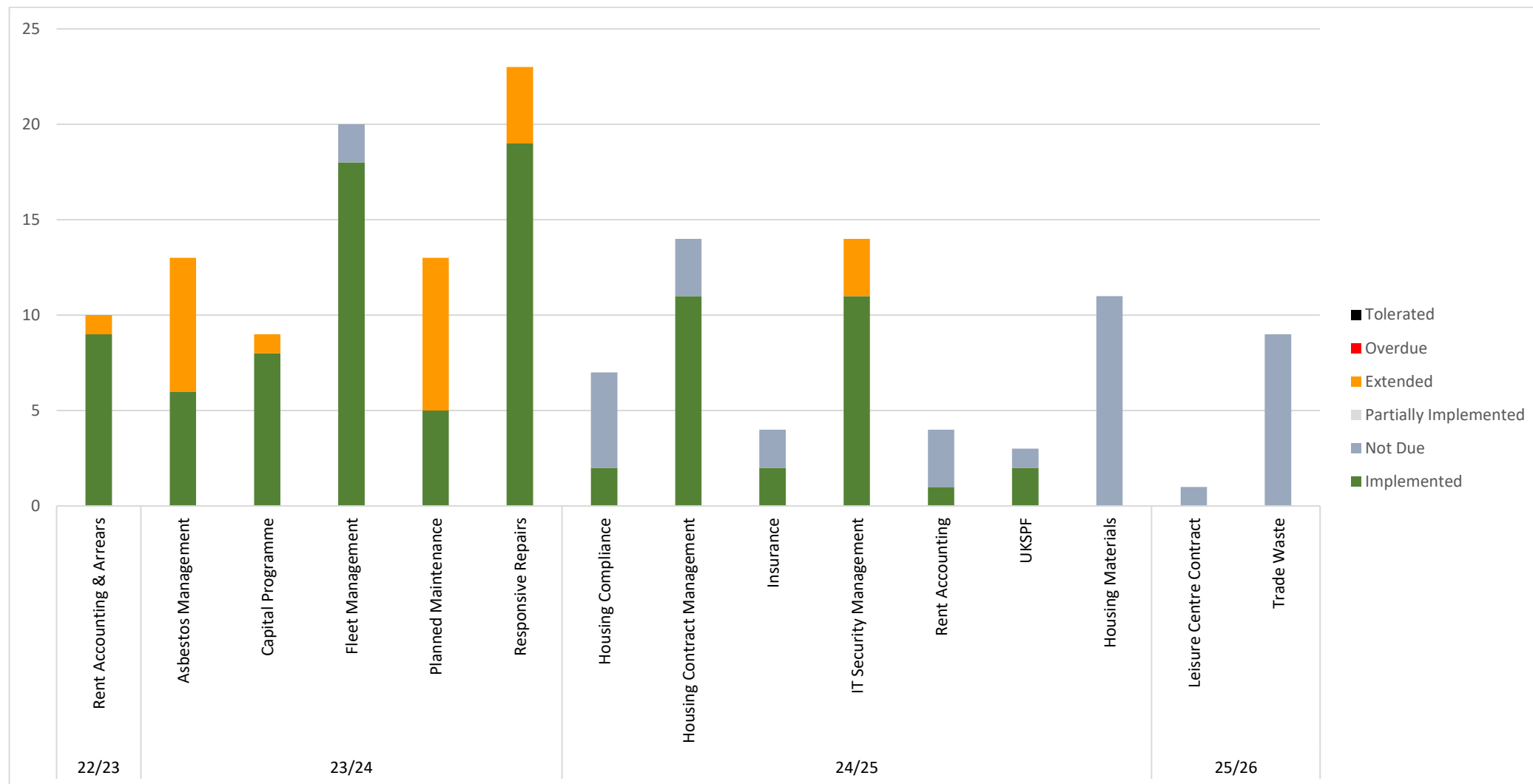
## Current Outstanding Recommendations

Year	Not Due		Extended		Overdue	
	High	Medium	High	Medium	High	Medium
22/23	-	-	1	-	-	-
23/24	2	-	15	5	-	-
24/25	16	9	1	2	-	-
25/26	6	4	-	-	-	-

## Comparison of movement of actions between 2025/26 Q2 and Q3



## Implementation of actions by Audit



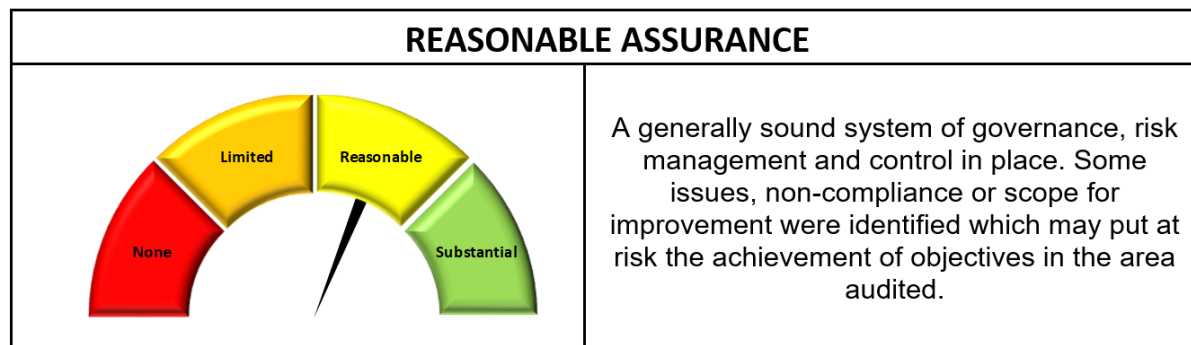
## 2025/26 AUDIT PLAN AS AT 21 OCTOBER 2025

Audit Area	Type	Planned Days	Actual Days	Status	Assurance Level	Recommendations				Comments
						C	H	M	L	
Former Tenant Arrears	Audit	5	0.5	Engagement Plan agreed						Due to start Q4
Right to Buy	Audit	10	10.5	In progress						
Damp and Mould	Audit	15	0.5	Engagement Plan agreed						Due to start Q4
Warmer Homes Grant	Grant Assurance	10	0.5	In progress						
Housing Regulator	Advisory	10		Q4						This was initially an audit that was agreed prior to the notification from the Housing Regulator. The focus of this work has now changed to advisory following the Regulator inspection
Housing Allocations	Audit	15	1	In progress						Addition to plan
Tenant Association Accounts		3	6	Complete	N/A					
Fleet Management & O' Licence	Audit/ Review	6		Q3						Moved to Q4
Leisure Centres Contracts	Audit	15	11	Complete	Reasonable	-	1	-	-	
Port Health	Audit	15	14.5	In progress						
Food Waste Project	Advisory/ Assurance	8	2	In progress						
Burial Services	Audit	10	12	In progress						
Key financial systems	Audit	55		Q4						
Committee Admin and Reporting	Audit	15		Q3						Moved to Q4

Planning Development Management	Audit	15		Q4						
Local Nutrient Mitigation Fund Grant	Grant Assurance	5		Q2						
Regeneration Projects	Audit	40		Q4						
UKSPF	Grant Assurance	4		Q3						
Regeneration Projects	Advisory	20	3	In progress						
Culture & Ethics	Audit	15		Q4						
Project Support	Advisory	10	8	As required						
Data Protection	Audit	20	15	Draft	Reasonable					
Absence Management	Audit	15	5	In progress						
Health and Safety	Audit	15	19.5	Management Response						
Business Planning and Performance	Audit	10		Q3						
Climate Change	Advisory	4		Q1,2,3,4						
Procurement & Contract Management	Audit	20	13	In progress						
Trade Waste	Audit	15	10	Complete	Limited	-	5	4	1	
IT Business Continuity	IT Audit Contractor	10		In progress						
IT Change Control	IT Audit Contractor	10		In progress						
Expenses	Audit			Addition to plan						
<b>Outstanding from 2024/25</b>										
Housing Materials	Audit	12	17	Complete	Limited	-	6	5	-	Addition to plan

## SUMMARY OF FINAL AUDIT REPORTS ISSUED DURING 2025/26 Q3

### LEISURE CENTRES CONTRACTS



### Key Findings

Areas of positive assurance identified during the audit:

- Roles and responsibilities in relation to the management of the contract are defined and understood.
- Financial arrangements detailed within the contract are carried out and reviewed for accuracy.
- Fees and charges are set in line with the contract conditions and presented to the Head of Community Services for approval.
- Arrangements are in place to safeguard children and vulnerable adults.

Leisure Centres meet customer expectations.

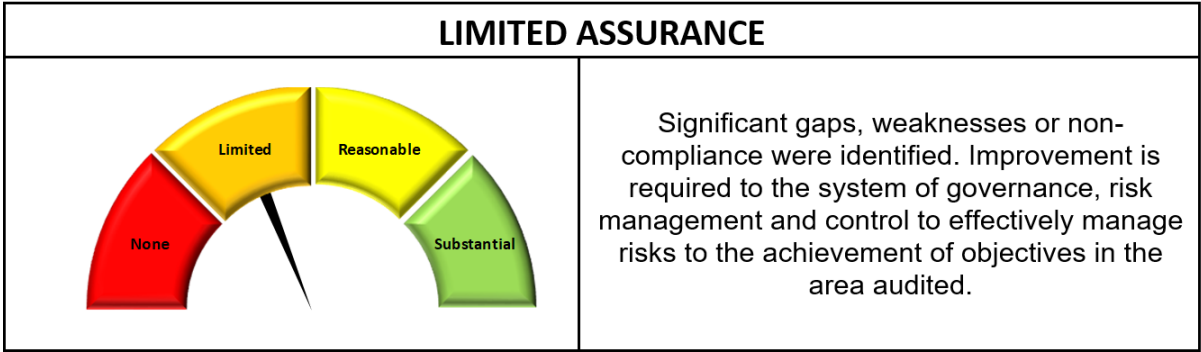
The main areas identified for improvement are:

- Updating the Contract Management Plan to reflect current requirements, including reporting and Safeguarding assurance.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
<p>1.Appendix A of the Contract Management Plan should be refreshed and updated to clearly show the current reporting requirements relating to the contract.</p>	<p>High (SP)</p>	<p>Appendix A of the Contract Management Plan will be updated to reflect the current reports that are required and the frequency of them.</p> <p>A spreadsheet will be developed so that there is an overview of reports received by Everyone Active.</p> <p>Everyone Active will be requested as part of their Annual Report to include a copy of their Safeguarding Policy and to give an overview of how they are ensuring adherence to this.</p>	<p>Leisure Services Team Manager</p>	<p>February 2026</p>



TRADE WASTE



Key Findings

Areas of positive assurance identified during the audit:

- Invoices are raised in advance and credit notes are only issued in valid circumstances.
- System records are updated to record customer contact and documents issued as expected.
- There have been no formal complaints relating to the trade waste service during 2024/25 or 2025/26 to date.

The main areas identified for improvement are:

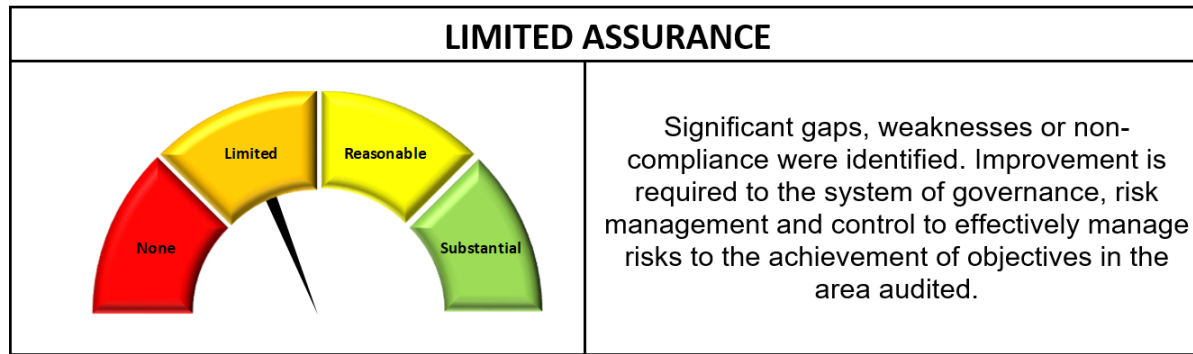
- The processes relating to customer contracts and Waste Transfer Notes
- Debt management
- Performance monitoring

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
<p>1. The existing documented procedures are reviewed and updated to reflect current practice.</p> <p>2. Written procedures for all other key tasks are produced and circulated to relevant staff.</p>	<p>Medium (SP)</p> <p>Medium (SP)</p>	<p>The Trade Team will undertake a full review of all existing documented procedures to ensure they reflect current systems and practices, including updating reference to the new finance system, in addition new written procedures will be developed for the following key operational areas:</p> <ol style="list-style-type: none"> <li>1. Management, monitoring, and return of signed contracts for new and existing customers</li> <li>2. Management, monitoring and return of Waste Transfer note covering both annual renewals and in year-amendments</li> <li>3. Suspension or cancellation of service due to non-payment, including debt recovery actions and the process for identifying invoices suitable for write-off.</li> </ol> <p>These procedures will be documented, approved and circulated to all relevant staff to ensure consistency, accountability and improved governance.</p>	Waste Services Support Team Leader	March 2026
3. The information relating to the Council's Business Waste and Recycling Collection Commitment is removed from the website.	Low (SP)	Web team will liaise with trade team to arrange the removal of the outdated link referring to the Councils Business waste and Recycling Commitment from relevant pages, ensuring all publicly available information reflect current service standards	Waste Services Support Team Leader supported by Waste Services Development Officer	December 2025
4. Processes are put in place to properly manage and monitor the contracts and Waste Transfer Notes to meet the legislative requirements going forward.	High (CP)	<p>Will implement improved processes to ensure the effective management and monitoring of customer contracts and Waste Transfer Notes in line with legislative requirements and internal standards.</p> <p><b>Contract Management:</b></p> <p>A review of all existing customer contracts will be undertaken to ensure they accurately reflect current service arrangement. Revised contracts will be issued where necessary, and a system will be put in place to monitor the return of signed document. Follow up procedures will be introduced to ensure outstanding contracts are actively chased and recorded appropriately.</p> <p><b>Waste Transfer Notes</b></p> <p>A process will be established to ensure WTNs are issued, returned and recorded in accordance with the duty of care requirements. This will include:</p> <ul style="list-style-type: none"> <li>• Monitoring of the return of WTN</li> <li>• Updating system records to reflect receipt</li> <li>• Following up on outstanding WTN</li> </ul>	Waste Services Support Team Leader	March 2026 to align with billing period for new financial year and annual contract renewal.

		<ul style="list-style-type: none"> <li>Suspending service where compliance is not achieved</li> </ul>		
5. The backlog of returned documents is cleared to determine the actual number of outstanding contracts and Waste Transfer Notes so that appropriate corrective action can be taken.	High (CP)	<b>Backlog Clearance</b>  Within Whitespace the duty of care wizard is up to date for new customer. The current backlog of returned documents will be cleared and system records updated to accurately reflect the status of contracts and WTNS, this will identify actual number of outstanding documents and take appropriate corrective action.	Waste Services Support Team Leader	March 2026
6. The policy and procedure relating to the charitable discount are reviewed, updated and formally approved and the Conditions of Hire are updated accordingly.	High (SP)	It is understood that the Council Policy review of August 2005 refers to the annual review of the Fees and Charges Policy. As a service we will now include a review of discounts for charitable organisations to be included in the annual review of fees and charges. Additionally, the conditions of hire will be updated accordingly.	Waste Services Team Manager	April 2026
7. Roles and responsibilities for debt recovery within the waste service are clearly defined and documented.	High (SP)	We will be completing the following actions to confirm roles and responsibilities within the waste team by:  Developing roles and responsibilities framework which will outline all key roles involved in the debt recovery process, including specific tasks, decision-making authority and escalation routes.	Waste Services Support Team Leader	March 2026
8. Outstanding debts are properly reviewed prior to each invoice run and action is taken to suspend the collection service and prevent further invoices being raised where appropriate.	High (SP)	We will be undertaking a review to ensure all outstanding debtors are identified and accounts are correctly placed on stop before rebilling. This monthly review process will provide a more consistent and proactive approach than relying solely on checks before billing periods.  An SOP will be written to confirm the current process and improvements intended to be implemented.	Waste Services Support Team Leader	March 2026
9. Consideration is given to invoicing on a quarterly basis to reduce the levels of outstanding debt.	Medium (SP)	Building on the action outlined in the previous recommendation, the service will work with their finance business partners to review and assess the feasibility of implementing changes to the current billing cycles.	Waste Services Team Manager and Finance Partner	N/A
10. Performance measures are put in place to monitor the efficiency and effectiveness of the service.	Medium (CP)	Implementing performance and efficiency monitoring of the trade waste is essential to ensure the service remains cost-effective, responsive and aligned with customer needs.  <b>Development of Performance Measures</b>		March 2026

		<p>Key performance indicators will be developed to monitor the efficiency and effectiveness of the trade waste service this will include</p> <ul style="list-style-type: none"> <li>• Number of new customers by service type</li> <li>• Number and reasons for service cancellations</li> <li>• Total number of active contracts</li> <li>• Collection volumes and frequency</li> </ul> <p>Supporting documentation and evidence will be collected and submitted to the audit team to demonstrate effective monitoring and compliance.</p>	<p>Waste Services Support Team Leader</p> <p>Waste Services Support Team Leader</p>	<p>September 2026</p>
--	--	---	---	-----------------------

## HOUSING MATERIALS



### Key Findings

Areas of positive assurance identified during the audit:

- Processes are in place to ensure materials are available and where appropriate delivered promptly.
- An inventory of plant is maintained.

The main areas identified for improvement are:

- All key procedures should be documented and made available to relevant staff.
- A training programme should be developed, rolled out and training records maintained.
- A review is undertaken of trade cards.
- Processes need to be put in place to ensure materials, van stock and tools are appropriately accounted for, managed and monitored.
- Processes for all invoices to be checked for accuracy prior to payment need to be introduced.
- Processes are put in place to ensure the materials contract is appropriately managed and reviewed.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1. All key procedures are documented, made available to all relevant staff and relevant training should be made available and undertaken as appropriate and training records maintained.	Medium	<p>A comprehensive review will be undertaken to identify relevant processes associated with trade card usage, goods receipt, returns of defective items, and stock monitoring. Clear written procedures will be developed and shared with all relevant staff. Training sessions will be arranged to ensure staff understand and follow the procedures, and training records will be maintained. This action will improve consistency, accountability, and compliance across the team.</p> <ol style="list-style-type: none"> <li>1. Draft and approve written procedures for: trade card usage; goods receipt process; returning defective items; stock usage monitoring.</li> <li>2. Distribute documented procedures to all relevant staff and arrange training sessions. Maintain training records for compliance.</li> <li>3. Ensure all procedures are embedded in daily operations and conduct a compliance review to confirm adherence.</li> </ol>	Responsive Repairs, Voids and Minor Works Team Manager.	<p>June 2026</p> <p>August 2026</p> <p>October 2026</p>
2. A review of trade cards is undertaken to ensure leavers cards have been revoked, card holders do not have administration rights, limits are appropriate and all cards are assigned to an individual. Moving forward a process for revoking leavers cards is introduced and regular monitoring of trade cards is undertaken.	High	<p>A review will be undertaken of all active trade cards to ensure they are assigned to current staff only, with appropriate limits and no administrative privileges. Generic cards will be phased out in favour of individually assigned cards to improve accountability. A formal process for revoking cards when staff leave will be introduced, supported by regular monitoring and reporting. This will ensure better financial control and mitigate risks associated with unauthorised use or lack of segregation of duties.</p> <ol style="list-style-type: none"> <li>1. Review all active trade cards to ensure leavers' cards are revoked, limits are appropriate, and admin rights removed.</li> <li>2. Phase out generic cards and replace with individually assigned cards for accountability.</li> <li>3. Implement formal revocation process for leavers and introduce regular monitoring/reporting.</li> <li>4. Design and document a goods received process for QL orders.</li> <li>5. Implement the process and train staff on compliance.</li> <li>6. Introduce monitoring and compliance checks to ensure process adherence</li> </ol>	Responsive Repairs, Voids and Minor Works Team Manager.	<p>April 2026</p> <p>June 2026</p> <p>October 2026</p> <p>April 2026</p> <p>June 2026</p> <p>October 2026</p>
3. A goods received process is put in place to ensure equipment orders are completed	Medium	The lack of closure of QL orders and absence of receipt confirmation has led to inefficiencies and potential financial risk.	Responsive Repairs, Voids	March 2026

on the housing management system, upon receipt of the goods.		A new process will be developed and implemented to ensure that all equipment orders are verified upon delivery and appropriately closed down in the QL system.	and Minor Works Team Manager.	
4. In conjunction with recommendation 1, training is arranged on the contractor's portal ensuring all relevant officers have access to data and understand the checks that are expected to be completed to assist in them in the management and monitoring of materials and tools.	Medium	<p>Portal access will be reviewed and access issues resolved for all relevant officers. Training will be arranged ensuring staff understand how to access and interpret the data available.</p> <p>This process will be incorporated in Team Leader and Chargehand one to one meetings.</p> <ol style="list-style-type: none"> <li>1. Review portal access and resolve any issues for all relevant officers.</li> <li>2. Arrange and deliver training for all relevant officers on portal use and required checks. Maintain training records for evidence.</li> <li>3. Incorporate portal checks into Team Leader and Chargehand one-to-one meetings for ongoing compliance.</li> </ol>	Responsive Repairs, Voids and Minor Works Team Manager.	<p>April 2026</p> <p>June 2026</p> <p>October 2026</p>
5. Items of plant identified as missing, or plant that does not have an asset number or location are investigated and appropriate action taken.	Medium	A full review of the plant register will be undertaken to investigate missing items and ensure all equipment is assigned an asset number, location, and responsible officer.	Responsive Repairs, Voids and Minor Works Team Manager.	March 2026
6. A formally documented PAT testing programme is introduced in line with HSE guidance.	High	A formal PAT testing programme will be developed in line with HSE guidance to ensure compliance is documented and monitored.	Responsive Repairs, Voids and Minor Works Team Manager.	March 2026
7. A full review of the processes followed, in respect of ordering, collection, usage monitoring, management and payment of materials, is carried out to identify the ways in which the control weaknesses can be addressed going forward and ensuring that Financial Procedure Rules are appropriately adhered to.	High	<p>The issue with missing material records in QL is being actively investigated, and a resolution will be implemented to ensure complete visibility of materials used against jobs in QL.</p> <p>Monthly materials checks will also be extended to include HIP and Empty Homes to ensure consistency across all workstreams.</p> <p>A full review of the invoicing valuation and payment process will be undertaken ensuring goods are received, materials are charged in accordance with the schedule of rates and invoices are paid in accordance with the contract terms and conditions.</p>	Responsive Repairs, Voids and Minor Works Team Manager.	June 2026
8. Processes for recording, managing and monitoring van stock are reviewed, to ensure that they meet the requirements of Financial Procedure Rules, in particular:	High	A review of the current processes will be undertaken to ensure compliance with Financial Procedure Rules, including the accurate recording of all materials stored on vans, regular stock checks, and annual full stock takes to ensure that the housing management	Responsive Repairs, Voids and Minor Works Team Manager	March 2026

<ul style="list-style-type: none"> <li>• All material assets stored on vans are recorded, reducing the risks of stock becoming obsolete or misappropriated.</li> <li>• Regular stock checks are undertaken to confirm stock held in both vans and at the unit on Market Street. With full stock takes being carried out annually.</li> <li>• The housing management system (QL) van stock records are maintained up to date.</li> </ul>		system (QL) is updated and reconciled with core van stock lists to maintain accurate and reliable data.		
9. Regular contractor meetings are scheduled with formal agendas set and actions and outcomes recorded.	High	<p>All live in-house Repairs Team contracts, including Travis Perkins, are stored on the housing shared drive, where relevant documentation such as contract terms and current KPIs are accessible.</p> <p>However, it is unclear why there is no record of contract monitoring meetings, agendas, or performance reviews. This will be rectified by scheduling regular meetings, setting a formal agenda, minuting actions and deadlines and establishing and reviewing key performance indicators.</p> <p>Minutes of meetings and all associated documentation will be saved on the shared drive so that they can be accessed by all appropriate officers.</p>	Responsive Repairs, Voids and Minor Works Team Manager.	April 2026
10. Key performance measures, in schedule one of the contract, are reviewed, any changes agreed with the contractor and regular reporting is undertaken to ensure targets are met.	Medium	Key performance indicators will be established, reviewed and where necessary action taken to improvement performance in conjunction with recommendation 9.	Responsive Repairs, Voids and Minor Works Team Manager.	April 2026
11. An annual review on documentation and contract terms is completed, including the review and approval of price increases.	High	<p>An annual review will be undertaken by end of April yearly (which aligns with the contract start date of 1<sup>st</sup> April 2023) with the output from this recorded in line with the 'Annual Contract Review' service level procedures and stored in the I Drive</p> <p>An agenda will be set to ensure contract terms and conditions, specifications and associated documentation are reviewed and any changes to the schedule of rates agreed.</p>	Responsive Repairs, Voids and Minor Works Team Manager	March 2026



Key Financial System Action Plan

Policies and Procedures

Category	Finding	Detailed Action Plan	Responsible Officer	Implementation Date	Progress update
Creditors, Debtors, Main Accounting.	Key policies and procedures not in place for Creditors, Debtors and Main Accounting. Should include: Corporate Credit Card Policy Debt Recovery Procedure Bad Debt Write Offs Monitoring of Suspense Accounts Payment run procedures ensuring compliance with Fidelity Guarantee Insurance Review of Enhanced User Access / User Access - UNIT4 and access to Lloyds link Virements Committed Expenditure UNIT4 System guide not available.	<p>Assign a responsible officer for each action and set individual timelines for completion, ensuring that 100% of policies and procedures are formally adopted and communicated to relevant staff by the deadline.</p> <p>Complete a comprehensive review and update of user access for UNIT4 and Lloyds Link, confirming that all permissions align with current roles and responsibilities and meet best practice standards for user security.</p> <p>Prioritise the implementation of automated bank reconciliation, direct debit processing, and invoice payment automation.</p> <p>Measure success by establishing systems that reduce manual financial processes by at least 80% and eliminate outstanding reconciliation discrepancies.</p> <p>Work closely with Embridge from March 2025 onwards to ensure each key priority is addressed according to plan, conducting fortnightly progress reviews through a project board and reporting outcomes to senior management.</p> <p>Reduce risks associated with delays by completing each action within its specified timeframe, providing weekly highlight reports that demonstrate enhanced compliance, improved financial control, and strengthened operational efficiency.</p>	Financial Services Team Manager	June 2026	<p>Draft Standard Operating Procedures for Administration and Collection of Sundry Debt 25/05/2025. Circulated 26/05/2025</p> <p>All users can access the Online U4 System Guide through the help feature within the system.</p> <p>Officers have access to reports that can show who has access to Unit4. This can be monitored through Active Directory, which is a Microsoft service used to manage and store information about users, computers, and other resources within an organization's network. Active Directory allows administrators to control permissions and access rights, ensuring only authorized individuals have access to specific systems like Unit4.</p> <p>Automated invoice payment system (Proactis) was implemented in October 2025 and is operating.</p> <p>Automated bank reconciliation process is scoped and has been signed off. Work to commence December, with planned 'Go Live' in January 2026.</p> <p>Weekly key priority meetings and fortnightly Steering Group meetings are scheduled.</p> <p>A RAID log is maintained, and weekly highlight reports are provided by both Embridge and internal teams. A RAID log is a project management tool used to systematically record and track four key elements: Risks, Assumptions, Issues, and Dependencies. By documenting these components, the RAID log helps project teams proactively identify challenges, clarify expectations, address emerging problems, and monitor any factors that could impact the project's progress.</p> <p>Maintaining a RAID log, alongside regular highlight reporting, is an essential part of good governance and effective project management. This process ensures transparency, enables informed decision-making, and supports accountability by giving stakeholders clear visibility into project status and potential obstacles. Through these practices, the team strengthens oversight, reduces risks, and fosters successful project delivery.</p>
Main Accounting	Training was not provided to budget holders	<p>Conduct a comprehensive assessment to identify the training needs of all officers involved in Main Accounting, focusing on the specific requirements for budget holders.</p> <p>Based on this assessment, develop and implement a detailed training plan in collaboration with Embridge and HR, ensuring the inclusion of relevant Skillsgate courses.</p> <p>Distribute updated manuals and guidance documents to all key stakeholders.</p> <p>Progress will be measured by confirming that 100% of identified officers have completed the required training</p>	Finance Team Manager	December 2025	Consideration is being given as to how to rollout training across the organisation prior to the end of the calendar year.

		modules and received supporting documentation by the specified deadlines. This targeted approach will enhance user competency, ensure consistent understanding of procedures, and support the successful adoption of new accounting systems and processes.			
--	--	--	--	--	--

### Reconciliations

Category	Finding	Detailed Action Plan	Responsible Officer	Implementation Date	Progress Update
<b>All - Creditors, Debtors, Main Accounting, Treasury Management</b>	Reconciliations for 2023/24 and 2024/25 have yet to be completed.	<p>It has been formally agreed with the external auditors, Azets, that the Statement of Accounts for 2023/24 will be completed by 31 August 2025, and the Statement of Accounts for 2024/25 will be finalised by 30 November 2025.</p> <p>In addition, Mazars have been engaged to complete the key reconciliations by the week ending 18 July 2025.</p> <p>Completion of these tasks will be demonstrated by reconciliation sign-offs by Mazars and formal sign-off of the Statements of Accounts by Azets, according to the agreed deadlines. The overall plan, developed in agreement with the external auditors, focuses on completing all outstanding reconciliations for 2023/24 and 2024/25 and finalising the respective Statements of Accounts within the specified timeframes.</p>	Head of Finance	August 2025	<p>Reconciliation work for 2023/24 has been completed, enabling the publication of the 2023/24 Statement of Accounts with support from Mazars. Reconciliation activities for 2024/25 are currently ongoing and with publication of the 2024/25 Statement of Accounts scheduled for early January 2026.</p> <p>Key working papers were developed and are available for review as part of the audit work to be undertaken by Azets.</p>

### Reporting - UNIT4

Category	Finding	Detailed Action Plan	Responsible Officer	Implementation Date	Progress Update
<b>Creditors</b>	No standard system report available to show officer who raised a PO and officer who authorised. Report should highlight when same officer raised and authorised PO.	<p>A detailed review of the current reporting capabilities within the UNIT4 platform to determine the most effective approach for capturing and displaying this information.</p> <p>Collaboration between the finance systems team, IT department, and accounts payable staff will ensure that technical requirements are clearly defined and that the proposed report aligns with operational needs.</p> <p>A new report will be developed to display, for every PO, the identity of both the creator and the authoriser.</p> <p>Critical to strengthening internal controls, the report will include a specific feature to highlight instances where the same officer both raised and authorised a PO. This will enable timely identification and review of potential breaches in segregation of duties.</p>	Financial Services Team Manager	December 2025	Dec 2025 - Parameters were shared with Embridge for creation in Oct 2025 – still outstanding with Embridge

		<p>Testing will be conducted to confirm accuracy and reliability of the report output, with adjustments made as necessary based on feedback from key stakeholders. Upon successful testing, relevant staff will be trained on how to access, interpret, and act upon the information provided by the report.</p> <p>The implementation of this report will enhance transparency, reinforce compliance with internal control policies, and support audit requirements. Progress will be monitored through regular reviews, and any issues or improvements identified during initial use will be addressed promptly to ensure the report continues to meet organisational standards and governance objectives.</p>			
<b>Creditors</b>	No standard report which would help to identify possible duplicate payments made (expect there will have been a report used for NFI purposes).	<p>To address the absence of a standard report to identify potential duplicate payments made to creditors, a standardised report will be developed and implemented within the UNIT4 platform. This report will be designed to compare key payment attributes, including invoice number, amount, date, and supplier, in order to flag any transactions that appear to be duplicates or that share highly similar details.</p> <p>Where applicable, any existing report previously used for National Fraud Initiative (NFI) purposes will be integrated or adapted for this purpose.</p> <p>The successful implementation of this action will be measured by the creation of a fully operational report. Monthly reviews will be carried out to ensure that at least 98% of all payments are analysed for possible duplication. The report will also produce a summary of all flagged transactions for management review.</p> <p>Officers will design, test, and implement the report, leveraging existing expertise and available tools. Relevant staff will receive training on both the use and interpretation of the report.</p> <p>The design, testing, and implementation of the duplicate payments report will be completed within three months from the initiation of the project.</p>	Financial Services Team Manager	December 2025	<p>Embridge confirmed no standard report is available for this criteria. Additional controls and team training have been implemented, and Proactis will help reduce duplicate payments.</p> <p>Dec 25 – An exercise completed by internal audit to identify potential duplicate payments was carried out. Exchequer Services are in the process of recovering all duplicate payments.</p> <p>Furthermore, the introduction of Proactis offers significant benefits to our financial operations. By automating payment processes and introducing robust validation protocols, Proactis minimises the risk of duplicate transactions and human error. This not only improves accuracy in accounts payable but also enhances transparency and auditability. As a result, the organisation can expect greater operational efficiency, cost savings through reduced erroneous payments, and improved compliance with internal controls</p> <p>.</p>
<b>Creditors</b>	No exception report detailing new and amended suppliers.	The finance systems team will collaborate with IT and the procurement department to define key data points required for effective monitoring of supplier records. A comprehensive report will be developed within the UNIT4 platform or similar procurement platform to capture and flag all newly created and modified supplier entries on a real-time or regular basis.	Finance Services Team Manager/Procurement Officer	December 2025	<p>Progress has been made in this area. While a formal exception report is not currently available, the Amendment Logging Report can be generated to capture supplier changes within specified date ranges. An example of this report, along with explanatory notes, was shared with Audit on May 26, 2025.</p> <p>Additionally, enhanced controls have been implemented. Now, the approval of new suppliers and any amendments to existing supplier records require the uploading of supporting documentation. Updated process notes have also been provided to Audit and all relevant personnel.</p>

		<p>Testing will be conducted to ensure accuracy, with adjustments made as needed based on user feedback and audit requirements.</p> <p>Staff who are responsible for supplier management will receive targeted training on interpreting and responding to the report's findings. Ongoing monthly reviews will ensure the report remains effective and is utilised to mitigate risks associated with unauthorised or erroneous supplier changes. Progress will be tracked through regular project updates, and continuous improvement will be supported by incorporating feedback from internal audit reviews and end users.</p>			<p>These improvements offer several advantages. The Amendment Logging Report increases transparency by providing clear records of supplier changes, which helps in tracking and reviewing amendments efficiently. Requiring supporting evidence for approvals strengthens internal controls, reducing the risk of unauthorised or erroneous changes to supplier data. Sharing process notes and examples with Audit and staff ensures everyone is informed and aligned with the correct procedures, fostering greater accountability and compliance.</p> <p>Organisational training is scheduled along with notes to be added to the Council's e-learning library.</p>
<b>Debtors</b>	Raising of debtor invoices is not automated.	<p>A structured and systematic solution will be implemented to enhance both efficiency and accuracy. The process will begin with a comprehensive review of current debtor invoicing procedures, involving key stakeholders to identify business requirements and document specific needs for automation.</p> <p>An evaluation of the existing capabilities of the UNIT4 platform will be conducted to determine the feasibility of automated invoice generation. This will include identifying any required configurations or integrations necessary to ensure a seamless implementation.</p> <p>Based on this assessment, a detailed design for the automated invoicing process will be developed, incorporating controls to maintain accuracy and compliance with organisational standards.</p> <p>Following approval, the UNIT4 platform or associated systems will be configured according to the agreed specifications. Rigorous testing, including user acceptance testing, will be carried out to ensure that all functionalities operate as intended and data integrity is maintained. Any issues identified during the testing phase will be addressed prior to full implementation.</p> <p>Staff involved in debtor invoice management will receive targeted training to ensure they are fully competent with the new automated process. Updated process documentation will be distributed, and ongoing support will be made available as required.</p> <p>To ensure the continued effectiveness of the solution, regular review mechanisms will be established. Feedback from users and internal audit will be incorporated to support continuous improvement of the process.</p>	Finance Services Team Manager	March 2026	No progress to date. Awaiting completion of current improvements.
<b>Debtors</b>	Automated debt recovery function in UNIT4 not utilised.	Review current debtor invoicing and debt recovery workflows in UNIT4, consulting stakeholders to define automation requirements. Evaluate existing system capabilities and determine necessary configurations or	Finance Services	March 2026	<p>Configuration has been completed and went live in November 2025.</p> <p>Implementing automated debt recovery and write-off within the UNIT4 platform offers several key advantages. Automation streamlines the process of tracking overdue accounts and initiating</p>

		integrations. Develop and document updated procedures for automated invoice generation and debt recovery, assigning responsibilities and deadlines for each task. Monitor progress throughout implementation and adjust actions as required to ensure effective adoption.	Team Manager		<p>recovery actions, reducing manual workload and minimising the risk of human error. It enables faster and more consistent responses to outstanding debts, improving cash flow and operational efficiency.</p> <p>Automated write-off functionality ensures that uncollectible debts are promptly identified and processed according to policy, maintaining accurate financial records and providing clearer oversight for audits.</p>
<b>Main Accounting</b>	No standard report to show virement postings to GL - also service do not maintain record of virements.	<p>To address the absence of a standard report for virement postings to the General Ledger and the lack of record maintenance, a standardised process will be implemented. The current procedures related to virement postings in the accounting system will be reviewed, and stakeholders will be consulted to determine specific reporting requirements and necessary data fields. A standard report template for virement transactions will be designed and developed within the system.</p> <p>A mandatory procedure for documenting all virements at the point of entry will be established. Responsible officers will be appointed to oversee report generation and ongoing record maintenance. An implementation timeline will be set, and all relevant staff will be informed of the process changes. Compliance will be monitored, and adjustments will be made as necessary to ensure the effectiveness and sustainability of the new process.</p>	Finance Team Manager	June 2026	<p>Work has taken place to determine the requirements for creating an upload template for virement transactions in Unit4, as well as a corresponding download report to support this process.</p> <p>Advantages of having an Upload Template and Download Report for Virements in Unit4:</p> <ul style="list-style-type: none"> <li>Enhanced Accuracy:</li> <li>Increased Efficiency: Automating both the upload and download processes streamlines the management of virement records.</li> <li>Improved Oversight:</li> <li>Better Decision-Making: Having accessible and accurate records allows for more informed financial analysis and decision-making, ultimately supporting more effective budget management.</li> </ul> <p>Dec 25 – final testing to be completed in new year prior to go live.</p>
<b>Main Accounting</b>	No standard report showing annual budget upload to UNIT4	To address the absence of a standard report for annual budget uploads to UNIT4, a review of current reporting practices will be conducted in consultation with key stakeholders. A standard report template will be designed and implemented within UNIT4 to ensure consistency and accuracy. A responsible officer will be assigned to oversee the development, with a defined timeline for completion. Relevant staff will receive training on the new process, and compliance will be monitored on an ongoing basis.	Finance Team Manager	June 2026	As above.
<b>Main Accounting</b>	No standard report to confirm opening / closing balances / trial balance	A dedicated review of existing reporting procedures will be initiated to identify gaps in confirming opening and closing balances as well as the trial balance. A standardised report format will be developed and integrated into current systems to ensure accuracy and transparency. A responsible officer will be appointed to oversee the design, implementation, and periodic review of the report. Training will be provided to relevant staff to ensure consistent application, and compliance will be regularly monitored to support ongoing improvements.	Finance Team Manager	June 2026	A significant enhancement to accelerate the account closing process is the integration of into the Year End checklist, utilizing the period 0 Trial Balance report. By formalising this step, the finance team can quickly verify opening balances and ensure all entries are complete and accurate at the start of the new fiscal year. This streamlines reconciliation, reduces the risk of errors, and enables a more efficient and timely close of the accounts.

## Performance - KPI's

Category	Finding	Detailed Action Plan	Responsible Officer	Implementation Date	Progress Update
<b>Creditors / Debtors</b>	No KPI's for supplier payments and income collection. No	A comprehensive review of current payment and income collection processes will be conducted to identify relevant performance metrics.	Financial Services Team Manager	December 2025	Currently, performance monitoring and reporting for debtors is conducted only on a quarterly basis. With the implementation of Proactis, the organisation will gain the ability to report on supplier KPIs in a more timely and comprehensive manner, enhancing visibility and enabling more

	performance monitoring /reporting.	<p>Following this, a set of KPIs will be developed to effectively measure the efficiency and timeliness of supplier payments and the effectiveness of income collection. These KPIs will include, but not be limited to, average payment processing time, percentage of payments made within agreed terms, and collection rates for outstanding income within defined timeframes.</p> <p>A responsible officer will be appointed to oversee the development and implementation of these KPIs. The officer will also be tasked with establishing a structured process for ongoing collection, analysis, and reporting of performance data.</p> <p>Staff involved in payment processing and income collection will receive targeted training to ensure understanding and compliance with the newly established performance measures.</p> <p>Performance data will be monitored on a monthly basis, and regular reports will be generated and reviewed by management to identify trends, address issues promptly, and support continuous process improvement.</p> <p>The objective is to ensure transparency, accountability, and enhanced financial management through systematic measurement and regular performance review.</p>			effective performance management. Monthly information is sent to Service Managers and quarterly information to CLT.
--	------------------------------------	---	--	--	---

## Miscellaneous

Category	Finding	Detailed Action Plan	Responsible Officer	Implementation Date	Progress Update
<b>Creditors</b>	Uncertain if action has been taken to recover duplicate payments.	To address the uncertainty regarding the recovery of duplicate payments, a comprehensive review of all recent supplier transactions will be conducted to identify any instances of duplication. Clear procedures for the identification and recovery of duplicate payments will be documented and communicated to relevant staff. Responsibilities will be assigned to designated officers to oversee the process, and deadlines will be established to ensure timely resolution. Progress will be monitored regularly, and findings will be reported to management for further action as necessary.	Financial Services Team Manager	September 2025	<p>The process of recovering duplicate payments is an ongoing effort and has been integrated into standard operating procedures. As duplicate payments are identified, they are promptly addressed and recovered, making this task a routine aspect of regular financial operations.</p> <p>Dec 25 – Following an exercise carried out by internal audit to identify potential duplicate payments Exchequer Services are in the process of recovering these.</p>
<b>Creditors</b>	Supplier payments over £250 are published on the council website in excel and PDF. The PDF version of the report is not user friendly. Also suggest report those payments	Furthermore, the accessibility and compliance of supplier payment reports will be enhanced. The current PDF version of the published report is not user-friendly, and improvements will be made to ensure greater clarity and public accessibility. Additionally, reporting practices will be updated to ensure that all payments over £500 are clearly identified and reported in accordance with the Transparency Code. The objective is to achieve a user satisfaction rate of at least 80 percent regarding	Financial Services Team Manager/Procurement Officer	September 2025	Agreed to amend the amount to £500 and information is now published on a monthly basis.

	£500 as Transparency Code.	<p>the usability of the new report format and to ensure that all payments over £500 are accurately and consistently included in the published documentation.</p> <p>Monitoring measures will include the collection and review of user feedback as well as quarterly audits to verify full compliance.</p> <p>A lead from the finance department, in conjunction will be responsible for overseeing the development, implementation, and ongoing monitoring of these improvements.</p>			
<b>Debtors</b>	External debt recovery services are not used.	<p>To address the current lack of external debt recovery services, the Council will initiate a structured review and implementation process designed to improve the recovery of overdue accounts and support robust financial management.</p> <p>The first step will involve a comprehensive assessment of existing internal debt recovery methods, identifying any inefficiencies or barriers that may be contributing to the accumulation of aged receivables.</p> <p>Following this evaluation, the Council will research reputable external debt recovery agencies, ensuring they display a consistent record of ethical practices, regulatory compliance, and proven success in similar sectors.</p> <p>A set of criteria will be established for selecting an appropriate agency, taking into account cost-effectiveness, transparency of process, and alignment with the Council's values.</p> <p>If this is the approach the Council wishes to take, once a suitable partner is chosen, clear procedures and escalation protocols will be drafted to govern when and how external debt recovery services will be utilised.</p> <p>Staff involved in financial operations will undergo training to familiarise themselves with these new procedures and ensure compliance. Communication will be maintained with debtors to inform them of the updated policy and encourage early resolution of outstanding balances prior to escalation.</p> <p>To evaluate the effectiveness of this initiative, key performance indicators such as reductions in overdue accounts, recovery rates, and feedback from internal stakeholders will be monitored and reported at regular intervals.</p>	Financial Services Team Manager	September 2026	<p>As part of our enhanced automated debt recovery process, we are implementing HMCTS online court action and actively investigating the use of external debt recovery services. Leveraging these solutions offers several advantages: it streamlines the recovery of overdue accounts, increases efficiency by automating legal proceedings, and gives access to professional expertise for handling persistent debts. This approach is expected to improve recovery rates, reduce administrative burden on staff, and support stronger financial management for the Council.</p> <p>Dec 25 – Draft Administration and Collection of Sundry Debt policy is now in place.</p> <p>Work has begun on revisiting MoneyClaim Online (HMCTS) and the use of Recovery Agents. This is integral to the automated recovery process, therefore is a priority and will need to be in place by the end of January 2026.</p>



## EXTENDED RECOMMENDATIONS

Audit Year	Audit	Recommendation	Priority	Response/ Agreed Action	Responsible Officer	CLT Lead	Due Date	1st Follow up comments	Ext Date	Second Follow up comments	Ext Date	Further Management update	Further extension date
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.	Health and Safety Officer	Head of HR & OD	September 2024  Training dates will be advised following the review.	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	Mar-25 - All relevant officers have been identified with the levels of training required for each officer. A training plan is now being developed, and all training will have been completed by March 2026. The action was previously assigned to the Asset Manager and Strategic Director of Communities but as the training is being managed by the Health and Safety Officer responsibility has now been moved.	Mar-26		
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.  Dec 25 – Extended to align with the signing off of the accounts for 2023/24 and 2024/25.	<del>Mar-25</del> <del>Dec-25</del> Feb 26
2024/25	IT Security Management	1. Steps should be taken to resolve the ownership of the Information Security Policy.	Medium	The ownership of the policy will sit with the ICT Team Manager but support in updating will be provided by the Data Protection Officer.	ICT Team Manager	Director of Resources	Nov-25	Nov-25 - due to redrafting of the Information Security Policy and other governance documents these will not now be signed off until the February Audit & Governance Committee meeting.	Feb-26				



2024/25	IT Security Management	2. Steps should be taken to fully review the content of the Information Security Policy for adequacy and completeness.	High	A review of the policy will be carried out by the ICT Team Manager with input from the Data Protection Officer and updated, where necessary, to include any additional points they deem appropriate.	ICT Team Manager	Director of Resources	Nov-25	Nov-25 - due to redrafting of the Information Security Policy and other governance documents these will not now be signed off until the February Audit & Governance Committee meeting.	Feb-26				
2024/25	IT Security Management	3. Further reviews of the core policy should include the sign off of all core stakeholders.	Medium	Any relevant officers/ services will be consulted, as needed, during the review process.	ICT Team Manager	Director of Resources	Nov-25	Nov-25 - due to redrafting of the Information Security Policy and other governance documents these will not now be signed off until the February Audit & Governance Committee meeting.	Feb-26				
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/ Head of Finance	Head of Housing	Aug-23	Aug 23 – No response	Sep-23	Sept 23 - Issues regarding UNIT4 - meeting with Finance planned for w/c 11.9.23. Will require an extension to the implementation date.	<del>Oct-23</del> Mar-24	Nov-23 Further extension requested. Aug-24: Due to the issues with Unit 4 it has not yet been possible to implement this recommendation. Apr-25: Due to issues with Unit 4 and the change in staff it has not yet been possible to implement this recommendation. An extension has therefore been requested to September 2025. Sept-25: There has been no further progress due to the issues with Unit4, and therefore a further extension is required. Dec-25: The process has been built in the test system and is currently being tested. Awaiting feedback from Finance. Extension required for full implementation.	<del>Sept-24</del> <del>Mar-25</del> <del>Sept-25</del> <del>Dec-25</del> Mar-26
2023/24	Planned maintenance	2. Management considers the use of a single source to manage, record and monitor progress against the annual programme to remove duplication in work and avoid error.	Medium	Agreed in principle, this will be reviewed once a full complement of Senior Management Team is in place.	Asset Manager	Head of Housing	Sep-25	Oct-25 Extended due to staff absence. Additionally, the service is currently reviewing the CAFM system as a single source of documentation.	Mar-26				

2023/24	Planned maintenance	4. The procedures and system parameters are reviewed to ensure orders and variations are appropriately costed and authorised.	High	An action plan will be put in place to address issues, but these actions will not be able to be addressed until a full complement of Senior Management Team is in place.	Asset Manager	Head of Housing	Apr-25	Mar 25 - Due to there not being a full complement of managers in post this will be extended to March 2026. This will provide the team the opportunity to review and embed new and updated processes.	Mar-26				
2023/24	Planned maintenance	6. Procedures and processes are put in place to ensure relevant inspections are completed, documentation is retained, and completion is evidenced on the housing management system (QL).	High	Post inspections are now being carried out by the asset team.  Asbestos information is currently being addressed with the contractor to enable relevant users to access the information. This will be reviewed once a full complement of Senior Management Team is in place.	Asset Manager	Head of Housing	Apr-25	Mar 25 - Due to there not being a full complement of managers in post this will be extended to March 2026. This will provide the team the opportunity to review and embed new and updated processes. Sept-25 A review of digital sign off forms has begun.	Mar-26				
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	Head of Housing	Oct-24	Oct-24 No response on evidence requested.		Dec-24 - Audit testing highlighted controls are not in place for all types of certification, this has been due to resource issue. To ensure that the process is followed for all certificates an extension is required.	Mar-25	Mar-25 Due to current manual intervention required this still is not being fully completed. A review of the CAFM system will be done to confirm if this is an appropriate compliance system for housing and consideration will be given to using this in the future. The extension date reflects the time needed to review the system, go live if agreed, and upload all relevant documentation. Oct-25 File structure has been built to store records and a direct upload to the MRI software from file transfer sites is completed by contractors.	Mar-26

2023/24	Planned maintenance	8. Processes are put in place to ensure snagging works are identified, recorded and monitored to ensure remedial works are completed.	High	Agreed in principle, this will be reviewed once a full complement of Senior Management Team is in place.	Asset Manager	Head of Housing	Apr-25	Mar-25 Due to current manual intervention required this still isn't being fully completed. A review of the CAFM system will be done to confirm if this is an appropriate compliance system for housing and consideration will be given to using this in the future. The extension date reflects the time needed to review the system, go live if agreed, and upload all relevant documentation.	Mar-26				
2023/24	Planned maintenance	9. A review of the process is undertaken and documented to ensure that there is a clear and transparent audit trail in place and the process is relatively managed and monitored, and all officers are aware of the responsibilities in relation to authorisation and payment processes.	High	Agreed in principle, this will be reviewed once a full complement of Senior Management Team is in place and the financial architecture is in place to support this.	Asset Manager	Head of Housing	Apr-25	Mar-25 Due to current manual intervention required this still isn't being fully completed. A review of the CAFM system will be done to confirm if this is an appropriate compliance system for housing and consideration will be given to using this in the future. The extension date reflects the time needed to review the system, go live if agreed, and upload all relevant documentation.	Mar-26				
2023/24	Planned maintenance	10. The complexity of the spreadsheets being used are reviewed and the process is documented to for business continuity purposes. Additionally, any duplication of work should be removed.	High	Agreed in principle, this will be reviewed once a full complement of Senior Management Team is in place.	Asset Manager	Head of Housing	Apr-25	Mar-25 Due to current manual intervention required this still isn't being fully completed. A review of the CAFM system will be done to confirm if this is an appropriate compliance system for housing and consideration will be given to using this in the future. The extension date reflects the time needed to review the system, go live if agreed, and upload all relevant documentation.	Mar-26				

2023/24	Planned maintenance	13. Performance data is obtained and reviewed to ensure managers can monitor contractors' performance against targets and contract terms and conditions. Where targets are not being met the contractor should submit proposals for improving performance. Additionally, officers should be aware of any financial implications of contractors not meeting their contractual agreements, to ensure that these can be enforced if required.	High	The planned structure for the service includes provision to enable this process. New contracts also support this approach. The audit plan for 2024/25 includes a housing contract management audit, to be carried out later in the year which will test and validate this approach.	Asset Manager	Head of Housing	Q4 2024/25	Mar-25 Due to resourcing issues this has still not been implemented. When resources are in place contract supervisors will be assigned to each relevant contract.	Mar-26				
2023/24	Responsive Repairs	12. The signing off of the work completed by the QS is documented on the order within the housing management system (QL).	Medium	These processes will be put in place once a substantive management and operational team is in place within the service, and contractors are embedded.	Building Safety and Tenant Involvement Team Manager	Head of Housing	Apr-25	Mar-25 The process will be reviewed when a QS is in post.	Dec-25				
2023/24	Responsive Repairs	14. A payment mechanism is agreed with contractors and is put in place for the processing of consolidated invoices, ensuring a timely, consistent approach.	Medium	The service is re-contracting all major suppliers. During this process the management of batch payments and invoicing has been addressed. The audit plan for 2024/25 includes a housing contract management audit, to be carried out later in the year which will test and validate this approach.	Building Safety and Tenant Involvement Team Manager	Head of Housing	Q4 2024/25	Feb-25 - Extension requested due to staff absences and team changes. This will be fully discussed with the Asset Management Team to ensure that there is a consistent process across the teams.	Apr-25	May-25 - Audit are in the process of undertaking testing. Jun-25 - Extension agreed to enable Quantity Surveyor posts to be filled and allowing time for the processes to be fully embedded	Dec-25		
2023/24	Responsive Repairs	15. Payment Certificates are signed by the Contract Administrator before payment is made.	High	The planned structure for the service includes provision to enable this process. New contracts also support this approach. The audit plan for 2024/25 includes a housing contract management audit, to be carried out later in the year which will test and validate this approach.	Building Safety and Tenant Involvement Team Manager	Head of Housing	Q4 2024/25	Feb-25 - Extension requested due to staff absences and team changes. Payment certificates were not used consistently within the Housing teams but are now being implemented. Audit to test June 2025.	Jun-25	Jun-25 - Extension agreed to enable Quantity Surveyor posts to be filled and allowing time for the processes to be fully embedded	Dec-25		

2023/24	Responsive Repairs	19. Performance monitoring data is obtained from the contactors for review to ensure contract conditions are being met.	Medium	<p>The planned structure for the service includes provision to enable this process. New contracts also support this approach.</p> <p>The audit plan for 2024/25 includes a housing contract management audit, to be carried out later in the year which will test and validate this approach.</p>	Responsive Repairs, Voids and Minor Works Team Manager.	Head of Housing	Q4 2024/25	Feb-25 - Extension requested due to staff absences and team changes.	May-25	Mar-25 - Due to current staff vacancies it has not been possible to implement this recommendation. Following the appointment of relevant staff this will be fully implemented. The extension reflects the time taken to have officers in post and implement the new processes.	Mar-26		
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. 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</p>	Asset Manager	Head of Housing	Nov-24	Nov-24 No response		Dec- 24 No response		<p>Jan-25 - Due to multiple unsuccessful recruitment attempts this will need to be extended.</p> <p>Mar-25 - All asbestos recommendations have been reviewed, and it has been agreed that the asbestos contractor will carry out all new surveys to provide a baseline of information and the use of their portal will provide the Council with an asbestos register. In addition to this a new asbestos management plan will be written, circulated and appropriately approved.</p>	<del>Apr-25</del> Mar-26

				issues identified, the Housing Asset Management team is currently reviewing options available to them which include outsourcing the 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		Jan-25 - Resources and staffing has prevented full implementation. Mar-25 Following the completion of new surveys these will be uploaded to the appropriate software and, linked to QL.	<del>Apr-25</del> Mar-26
2023/24	Asbestos Management	6.There should be a central record containing details of asbestos surveys, the results of the surveys and any action to be taken. The record should be used to enable effective monitoring of actions required. Responsibility for ensuring the record is maintained and actions completed should be assigned.	High	Whilst there are various locations for data held, Asset Management have been working on reducing data depositories to MRI, QL or the contractor portal. A central record is being developed to stream line how these are maintained so there is adequate visibility to all users of the data held. It is to be noted again that this is only feasible with the resourcing issues identified in the response section in recommendation 3. being addressed.	Compliance Team Leader – when appointed	Head of Housing	Mar-25	Mar-25 Following the completion of new surveys these will be uploaded to the appropriate software and, linked to QL.	Mar-26				
2023/24	Asbestos Management	8. All contracts should have a named contract manager and formal contract management arrangements should be put in place.	High	This is a known process within Asset Management. Actioning this process and formally following through with normal contract administration is not possible with the current lack of resources to manage individual contracts. The planned structure for the service includes provision to enable this process. New contracts also support this approach. The audit plan for 2024/25 includes a housing contract management audit, to be carried out later in the year which will test and validate this approach.	Asset Manager	Head of Housing	Q4 2024/25	Mar-25 Due to resource issues it has not been possible to complete this recommendation. An extension is required to provide the time to recruit to the positions and then embed all new processes.	Mar-26				

2023/24	Asbestos Management	9.Key performance indicators (KPI's) and the frequency to which they should be reported to management should be agreed with asbestos contractors. Service Plan KPI's should be a standard agenda item in any contract management meetings.	High	This is a known process within Asset Management and when administrating contracts. The delays in executing and mobilising the contract have set back formalising these arrangements. Adequate resourcing is also essential in capturing this data set. The new suite of KPI's will be discussed at contract management meetings now the new contract is nearly in place.	Asset Manager	Head of Housing	Q4 2024/25	Mar-25 The current contract is due to expire in June 2025. The new contract will have relevant KPI's in place and these will be monitored appropriately.	Dec-25	Dec-25 Due to staff absence a further extension has been requested.	Mar-26		
2023/24	Asbestos Management	12.For each of the asbestos contracts financial information should be produced and presented to management for both monitoring and discussion at contract management meetings.	High	This is a known process within Asset Management and when administrating contracts. The delays in executing and mobilising the contract have set back formalising these arrangements. Adequate resourcing is also essential in capturing this data set. Agree in principal but, until Unit 4 is fully operational this will not be possible to implement.	Asset Manager	Head of Housing	Mar-25	Mar-25 This is currently reliant on Unit 4 information which is not readily available.	Sept-25	Sep-25 The recommendation needs to be extended to allow the contract management processes to be embedded with the new contracts.	Mar-26		

# RECOMMENDATIONS YET TO REACH DUE DATE

Audit Year	Audit	Recommendation	Priority	Response/ Agreed Action	Responsible Officer	CLT Lead	Due Date	Update
2024/25	Rent Accounting	1.Process and procedure notes for Rent Accounting should be reviewed and updated to reflect current working practice	Medium	Agreed – The work has already commenced.	Housing Strategy and Systems Team Manager	Director of Communities	Dec-25	Jan-26 expecting to complete procedures and send through to audit by 16/01/2026
2024/25	Housing Contract Management	6. Processes are put in place to ensure effective day to day management and monitoring can be undertaken on the completion of works and financial accuracy of all work issued to the contractor.	High	A full review of the process will be carried out, with the team, the process will then be documented and monitored going forward. Regular tracking of live jobs is undertaken already.	Responsive repairs, Voids and Minor Works Team Manager and Asset and Compliance Team Manager	Director of Communities	Dec-25	Dec-25 – queries raised by audit – to fully address the control issues identified an extension to December 2026 is required. It has been agreed that a schedule of procedure implementation will be developed and reported to audit to ensure that progress is being made throughout the year.
2024/25	Housing Contract Management	7. Processes are put in place to ensure all invoices are checked for accuracy and work completion prior to payment, payments are made in accordance with contract terms and documentation is retained to provide an audit trail.	High	This will be implemented in conjunction with recommendation 6.	Responsive Repairs, Voids and Minor Works Team Manager.	Director of Communities	Dec-25	Dec-25 – queries raised by audit – to fully address the control issues identified an extension to December 2026 is required. It has been agreed that a schedule of procedure implementation will be developed and reported to audit to ensure that progress is being made throughout the year.
2024/25	Housing Contract Management	11. Processes are introduced to document and approve variations, retain all documentation, and accurately record the information within QL orders to ensure that payment applications are correct and can be verified.	High	All variations over £500 are approved in writing. A process will be put in place to document the authorisation of variations and records kept.	Responsive Repairs, Voids and Minor Works Team Manager.	Director of Communities	Dec-25	Dec-25 – queries raised by audit – to fully address the control issues identified an extension to December 2026 is required. It has been agreed that a schedule of procedure implementation will be developed and reported to audit to ensure that progress is being made throughout the year.
2024/25	Insurance	1.A full review of the insurance process documentation is carried out, updated as necessary, and made available to staff. This should include how to submit insurance claims and timescales for providing information to insurers. Staff should be notified of the updated processes and procedures. This will ensure that officers across the authority are fully aware of their responsibilities in relation to insurance and insurance claims.	High	The insurance process documentation review will be initiated immediately as now there is a new process to log claims with new insurers. Updates will include detailed steps for submitting claims, required documentation, and response times. Once completed, relevant staff will receive training on the revised procedures.	Insurance Officer and Finance Assistant	Director of Resources	Mar-26	
2024/25	Insurance	4.A timetabled process for reviewing all insurances is put in place, this should include revaluations. Evidence of the annual review should be retained.	High	A formal, timetabled process will be established for the annual review of all insurance policies. Responsibilities for asset verification, revaluations, and ensuring the required frequency of revaluations will be clearly assigned and documented. Evidence of each review will be retained for audit purposes.	Head of Finance / Insurance Officer	Director of Resources	Mar-26	



2024/25	UKSPF 22-25	2.Finance should complete a full reconciliation of UKSPF for 2022/25 which confirms that all income and expenditure relating to the funding has been appropriately accounted for and posted to the finance system.	Medium	This reconciliation is already in progress and will be finalised as part of the 2024/25 Statement of Accounts	Finance Team Manager (Strategic)	Head of Finance	Feb-26	
2023/24	Fleet Management	13.A review of the systems in place to record daily vehicle checks should be undertaken. The benefits of using one system corporately should be considered.	High	A wider review of the defect reporting system will be completed with the support of Housing, Parks, IT, HR to move to one electronic system.	Transport Manager	Head of Community Services	Apr-26	
2023/24	Fleet Management	15.Where defects have been reported to the Workshop acknowledgement of receipt of the defect should be provided by the Workshop with details of when the work is scheduled to take place.	High	1. Parks to be added and managed through the same process as housing.  2. Further review of this will be carried out in conjunction with recommendation 12.	Transport Manager	Head of Community Services	Implemented  Apr-26	
2024/25	Housing Compliance	1. A review of all policies and procedures relating to Housing Services gas servicing, electrical testing, fire safety management, lift safety and legionella and water systems. Where policies and procedures are not in place measures should be taken to produce and approve the documents. The policies and procedures should reflect current practices, include roles and responsibilities of staff, contractors and other partners, and should be subject to regular review. Policies and procedures should be sufficient to satisfy the requirements of the Regulator of Social Housing 'FLAGEL' policies (fire safety, legionella, asbestos, gas safety, electrical safety, lift safety).	High	Policies and procedures exist, although not stored in a central location they are accessible to key staff involved in the process. All are compliant with RSH policies. Policies have now been placed on the corporate policy tracker to assist with management of review timelines and will be reviewed in line with recommendation.	Assets and Compliance Team Manager	Head of Housing	December 2025 • Lift Safety • Legionella and water March 2026 • Gas Servicing • Electrical Testing • Fire Safety Management systems	Dec-25 Due to staff absence further extension required until March 2026
2024/25	Housing Compliance	2. The process for gas safety inspections, including where no access can be gained, must be documented and include the timeliness of when reminders and legal action should be taken. Additionally, to ensure that the Council is legislatively compliant, a sound process to manage and monitor gas safety inspections must be implemented. As Legal Services also have responsibility for an element of the process, officers must ensure that input and agreement from them is also obtained.	High	Work is ongoing to further manage the process of escalation of no access properties. This is joint across Assets, Housing Management and Legal teams. A trial process with a legal case is ongoing to ensure approach is valid and best approach. Once the new process is agreed it will be documented fully.	Assets and Compliance Team Manager and Business Safety and Tenant Engagement Team Manager	Head of Housing	Dec-25	Dec-25 Due to staff absence further extension required until March 2026
2024/25	Housing Compliance	4. Evidence to support completion of actions should be retained centrally to ensure that it can be easily located if required.	High	A review will be undertaken to minimise the locations that completion data is held. This will be developed in conjunction with recommendation 3 above.	Assets and Compliance Team Manager	Head of Housing	Dec-25	Dec-25 Due to staff absence further extension required until March 2026
2024/25	Housing Compliance	5. A review of the processes for the completion of remedial actions identified during compliance inspections is carried out and documented to ensure that the process is streamlined, efficient and all relevant officers receive information to confirm actions have been taken as needed and in a timely manner.	High	A review of the process will be carried out and will put in place an action plan to ensure that completion of jobs raised have been completed within the given timescales and recorded in the appropriate locations for officers.	Building Safety and Tenant Involvement Team Manager	Head of Housing	Dec-25	Dec-25 Due to staff absence further extension required until March 2026
2024/25	Housing Compliance	7. Contract management arrangements, for those contractors procured to carry out Compliance Inspections, should be reviewed to ensure that contracts are being managed in line with the contract. All contract meetings should be minuted and clearly detail any discussions / actions/ performance/ issues.	High	Agreed – to be implemented as set out in response to the Housing Contract Management audit. Policy documentation (recommendation 1) will set out the frequency of collection.	Assets and Compliance Team Manager	Head of Housing	Dec-25  Mar-26	Dec-25 Due to staff absence further extension required until March 2026
2024/25	Rent Accounting	2.Former tenant rent arrears should be actioned appropriately and in line with the Housing Income Management policy.	Medium	Agreed	Housing Strategy and Systems Team Manager	Director of Communities	Mar-26	
2024/25	Rent Accounting	3.Agreements that are made with former tenants in regard to rent arrears should be fully documented within the housing management system (QL)	Medium	Agreed	Housing Strategy and Systems Team Manager	Director of Communities	Mar-26	

2025/26	Leisure Centres Contract	1. Appendix A of the Contract Management Plan should be refreshed and updated to clearly show the current reporting requirements relating to the contract.	High	Appendix A of the Contract Management Plan will be updated to reflect the current reports that are required and the frequency of them. A spreadsheet will be developed so that there is an overview of reports received by Everyone Active. Everyone Active will be requested as part of their Annual Report to include a copy of their Safeguarding Policy and to give an overview of how they are ensuring adherence to this.	Leisure Services Team Manager	Director of Communities	Feb-26	
2025/26	Trade Waste	1. The existing documented procedures are reviewed and updated to reflect current practice.	Medium	The Trade Team will undertake a full review of all existing documented procedures to ensure they reflect current systems and practices, including updating reference to the new finance system, in addition new written procedures will be developed for the following key operational areas: 1. Management, monitoring, and return of signed contracts for new and existing customers 2. Management, monitoring and return of Waste Transfer note covering both annual renewals and in year-amendments 3. Suspension or cancellation of service due to non-payment, including debt recovery actions and the process for identifying invoices suitable for write-off.	Waste Services Support Team Leader	Director of Communities	Mar-26	
2025/26	Trade Waste	2. Written procedures for all other key tasks are produced and circulated to relevant staff.	Medium	These procedures will be documented, approved and circulated to all relevant staff to ensure consistency, accountability and improved governance.	Waste Services Support Team Leader	Director of Communities	Mar-26	
2025/26	Trade Waste	4. Processes are put in place to properly manage and monitor the contracts and Waste Transfer Notes to meet the legislative requirements going forward.	High	Will implement improved processes to ensure the effective management and monitoring of customer contracts and Waste Transfer Notes in line with legislative requirements and internal standards. Contract Management: A review of all existing customer contracts will be undertaken to ensure they accurately reflect current service arrangement. Revised contracts will be issued where necessary, and a system will be put in place to monitor the return of signed document. Follow up procedures will be introduced to ensure outstanding contracts are actively chased and recorded appropriately. Waste Transfer Notes A process will be established to ensure WTNs are issued, returned and recorded in accordance with the duty of care requirements. This will include: • Monitoring of the return of WTN • Updating system records to reflect receipt • Following up on outstanding WTN • Suspending service where compliance is not achieved	Waste Services Support Team Leader	Director of Communities	Mar-26	
2025/26	Trade Waste	5. The backlog of returned documents is cleared to determine the actual number of outstanding contracts and Waste Transfer Notes so that appropriate corrective action can be taken.	High	Backlog Clearance Within Whitespace the duty of care wizard is up to date for new customer. The current backlog of returned documents will be cleared and system records updated to accurately reflect the status of contracts and WTNS, this will identify actual number of outstanding documents and take appropriate corrective action.	Waste Services Support Team Leader	Director of Communities	Mar-26	
2025/26	Trade Waste	6. The policy and procedure relating to the charitable discount are reviewed, updated and formally approved and the Conditions of Hire are updated accordingly.	High	It is understood that the Council Policy review of August 2005 refers to the annual review of the Fees and Charges Policy. As a service we will now include a review of discounts for charitable organisations to be included in the annual review of fees and charges.	Waste Services Team Manager	Director of Communities	Apr-26	

				Additionally, the conditions of hire will be updated accordingly.				
2025/26	Trade Waste	7. Roles and responsibilities for debt recovery within the waste service are clearly defined and documented.	High	We will be completing the following actions to confirm roles and responsibilities within the waste team by: Developing roles and responsibilities framework which will outline all key roles involved in the debt recovery process, including specific tasks, decision-making authority and escalation routes.	Waste Services Support Team Leader	Director of Communities	Mar-26	
2025/26	Trade Waste	8. Outstanding debts are properly reviewed prior to each invoice run and action is taken to suspend the collection service and prevent further invoices being raised where appropriate.	High	We will be undertaking a review to ensure all outstanding debtors are identified and accounts are correctly placed on stop before rebilling. This monthly review process will provide a more consistent and proactive approach than relying solely on checks before billing periods. An SOP will be written to confirm the current process and improvements intended to be implemented.	Waste Services Support Team Leader	Director of Communities	Mar-26	
2025/26	Trade Waste	9. Consideration is given to invoicing on a quarterly basis to reduce the levels of outstanding debt.	Medium	Building on the action outlined in the previous recommendation, the service will work with their finance business partners to review and assess the feasibility of implementing changes to the current billing cycles.	Waste Services Team Manager and Finance Partner	Director of Communities	N/A	
2025/26	Trade Waste	10. Performance measures are put in place to monitor the efficiency and effectiveness of the service.	Medium	Implementing performance and efficiency monitoring of the trade waste is essential to ensure the service remains cost-effective, responsive and aligned with customer needs. Development of Performance Measures Key performance indicators will be developed to monitor the efficiency and effectiveness of the trade waste service this will include • Number of new customers by service type • Number and reasons for service cancellations • Total number of active contracts • Collection volumes and frequency Supporting documentation and evidence will be collected and submitted to the audit team to demonstrate effective monitoring and compliance.	Waste Services Support Team Leader  Waste Services Support Team Leader	Director of Communities	Mar-26  Sep-26	
2024/25	Housing Materials Management	1. All key procedures are documented, made available to all relevant staff and relevant training should be made available and undertaken as appropriate and training records maintained.	Medium	A comprehensive review will be undertaken to identify relevant processes associated with trade card usage, goods receipt, returns of defective items, and stock monitoring. Clear written procedures will be developed and shared with all relevant staff. Training sessions will be arranged to ensure staff understand and follow the procedures, and training records will be maintained. This action will improve consistency, accountability, and compliance across the team. 1. Draft and approve written procedures for: trade card usage; goods receipt process; returning defective items; stock usage monitoring. 2. Distribute documented procedures to all relevant staff and arrange training sessions. Maintain training records for compliance. 3. Ensure all procedures are embedded in daily operations and conduct a compliance review to confirm adherence.	Responsive Repairs, Voids and Minor Works Team Manager.	Director of Communities	June 2026  August 2026  October 2026	

2024/25	Housing Materials Management	2. A review of trade cards is undertaken to ensure leavers cards have been revoked, card holders do not have administration rights, limits are appropriate and all cards are assigned to an individual. Moving forward a process for revoking leavers cards is introduced and regular monitoring of trade cards is undertaken.	High	<p>A review will be undertaken of all active trade cards to ensure they are assigned to current staff only, with appropriate limits and no administrative privileges. Generic cards will be phased out in favour of individually assigned cards to improve accountability. A formal process for revoking cards when staff leave will be introduced, supported by regular monitoring and reporting. This will ensure better financial control and mitigate risks associated with unauthorised use or lack of segregation of duties.</p> <p>1. Review all active trade cards to ensure leavers' cards are revoked, limits are appropriate, and admin rights removed.</p> <p>2. Phase out generic cards and replace with individually assigned cards for accountability.</p> <p>3. Implement formal revocation process for leavers and introduce regular monitoring/reporting.</p> <p>4. Design and document a goods received process for QL orders.</p> <p>5. Implement the process and train staff on compliance.</p> <p>6. Introduce monitoring and compliance checks to ensure process adherence</p>	Responsive Repairs, Voids and Minor Works Team Manager.	Director of Communities	<p>April 2026</p> <p>June 2026</p> <p>October 2026</p> <p>April 2026 June 2026 October 2026</p>	
2024/25	Housing Materials Management	3. A goods received process is put in place to ensure equipment orders are completed on the housing management system, upon receipt of the goods.	Medium	<p>The lack of closure of QL orders and absence of receipt confirmation has led to inefficiencies and potential financial risk.</p> <p>A new process will be developed and implemented to ensure that all equipment orders are verified upon delivery and appropriately closed down in the QL system.</p>	Responsive Repairs, Voids and Minor Works Team Manager.	Director of Communities	Mar-26	
2024/25	Housing Materials Management	4. In conjunction with recommendation 1, training is arranged on the contractor's portal ensuring all relevant officers have access to data and understand the checks that are expected to be completed to assist in them in the management and monitoring of materials and tools.	Medium	<p>Portal access will be reviewed and access issues resolved for all relevant officers. Training will be arranged ensuring staff understand how to access and interpret the data available.</p> <p>This process will be incorporated in Team Leader and Chargehand one to one meetings.</p> <p>1. Review portal access and resolve any issues for all relevant officers.</p> <p>2. Arrange and deliver training for all relevant officers on portal use and required checks. Maintain training records for evidence.</p> <p>3. Incorporate portal checks into Team Leader and Chargehand one-to-one meetings for ongoing compliance</p>	Responsive Repairs, Voids and Minor Works Team Manager.	Director of Communities	<p>Apr-26</p> <p>Jun-26</p> <p>Oct-26</p>	
2024/25	Housing Materials Management	5. Items of plant identified as missing, or plant that does not have an asset number or location are investigated and appropriate action taken	Medium	A full review of the plant register will be undertaken to investigate missing items and ensure all equipment is assigned an asset number, location, and responsible officer.	Responsive Repairs, Voids and Minor Works Team Manager.	Director of Communities	Mar-26	
2024/25	Housing Materials Management	6. A formally documented PAT testing programme is introduced in line with HSE guidance.	High	A formal PAT testing programme will be developed in line with HSE guidance to ensure compliance is documented and monitored.	Responsive Repairs, Voids and Minor Works Team Manager.	Director of Communities	Mar-26	
2024/25	Housing Materials Management	7. A full review of the processes followed, in respect of ordering, collection, usage monitoring, management and payment of materials, is carried out to identify the ways in which the control weaknesses can be addressed going forward and ensuring that Financial Procedure Rules are appropriately adhered to.	High	The issue with missing material records in QL is being actively investigated, and a resolution will be implemented to ensure complete visibility of materials used against jobs in QL.	Responsive Repairs, Voids and Minor Works Team Manager.	Director of Communities	Jun-26	

2024/25	Housing Materials Management	8. Processes for recording, managing and monitoring van stock are reviewed, to ensure that they meet the requirements of Financial Procedure Rules, in particular: • All material assets stored on vans are recorded, reducing the risks of stock becoming obsolete or misappropriated. • Regular stock checks are undertaken to confirm stock held in both vans and at the unit on Market Street. With full stock takes being carried out annually. • The housing management system (QL) van stock records are maintained up to date.	High	Monthly materials checks will also be extended to include HIP and Empty Homes to ensure consistency across all workstreams.	Responsive Repairs, Voids and Minor Works Team Manager.	Director of Communities	Mar-26	
2024/25	Housing Materials Management	9. Regular contractor meetings are scheduled with formal agendas set and actions and outcomes recorded.	High	A full review of the invoicing valuation and payment process will be undertaken ensuring goods are received, materials are charged in accordance with the schedule of rates and invoices are paid in accordance with the contract terms and conditions.	Responsive Repairs, Voids and Minor Works Team Manager.	Director of Communities	Apr-26	
2024/25	Housing Materials Management	10. Key performance measures, in schedule one of the contract are reviewed, any changes agreed with the contractor and regular reporting is undertaken to ensure targets are met.	Medium	Key performance indicators will be established, reviewed and where necessary action taken to improvement performance in conjunction with recommendation 9.	Responsive Repairs, Voids and Minor Works Team Manager.	Director of Communities	Apr-26	
2024/25	Housing Materials Management	11. An annual review on documentation and contract terms is completed, including the review and approval of price increases.	High	An annual review will be undertaken by end of April yearly (which aligns with the contract start date of 1st April 2023) with the output from this recorded in line with the 'Annual Contract Review' service level procedures and stored in the I Drive An agenda will be set to ensure contract terms and conditions, specifications and associated documentation are reviewed and any changes to the schedule of rates agreed.	Responsive Repairs, Voids and Minor Works Team Manager.	Director of Communities	Mar-26	

## 2025/26 INTERNAL AUDIT PERFORMANCE

Performance Measure	Position as at 31/12/2025	Comments
Quarterly Progress Reports to Management Team and Audit and Governance Committee	On track	
Follow up testing completed in month agreed in final report	On track	
To ensure audit coverage is sufficient to enable the Audit Manager to provide a year-end opinion on the governance, risk and control environment - Annual Opinion Report	Completed	Annual opinion report for 2024/25 reported at Audit and Governance Committee in August 2025
95% Customer Satisfaction with the Internal Audit Service	100%	2025/26 – 1 response received. 2024/25 – 2 responses received.
Compliance with Global Internal Audit Standards in the Public Sector		For 2025/26, measurement will be achieved via internal processes (see separate indicator).
To provide an efficient and compliant audit service -		
<ul style="list-style-type: none"> <li>• *Fieldwork is completed within two months of the start date.</li> </ul>	100%	
<ul style="list-style-type: none"> <li>• Management Debriefs are scheduled within 2 weeks of field work being completed and signed off.</li> </ul>	33%	This is due to delays in approving the new ways of reporting.
<ul style="list-style-type: none"> <li>• *Management Responses are received within 2 weeks of the debrief meeting.</li> </ul>	50%	
<ul style="list-style-type: none"> <li>• *Draft audit reports are issued within 1 week of receipt of full management responses.</li> </ul>	100%	
<ul style="list-style-type: none"> <li>• *Final audit reports are issued within 1 week of draft audit reports.</li> </ul>	100%	
<ul style="list-style-type: none"> <li>• *, **75% of agreed actions are subsequently signed off as implemented within the agreed time scale.</li> </ul> <p>This will increase to 85% in 2026/27 and 100% in 2027/28.</p>		

*\*This measure is not exclusively a reflection on the Internal Audit Service's performance.*

*\*\*Whilst Internal Audit will track the implementation of agreed actions, management is responsible for completing the actions and ensuring that desired outcomes are achieved.*