



INTERNAL AUDIT SHARED SERVICE

North West Leicestershire District Council

Internal Audit Progress Report 2025/26 Quarter 4

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 from 1 January to 31 March 2026.

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.

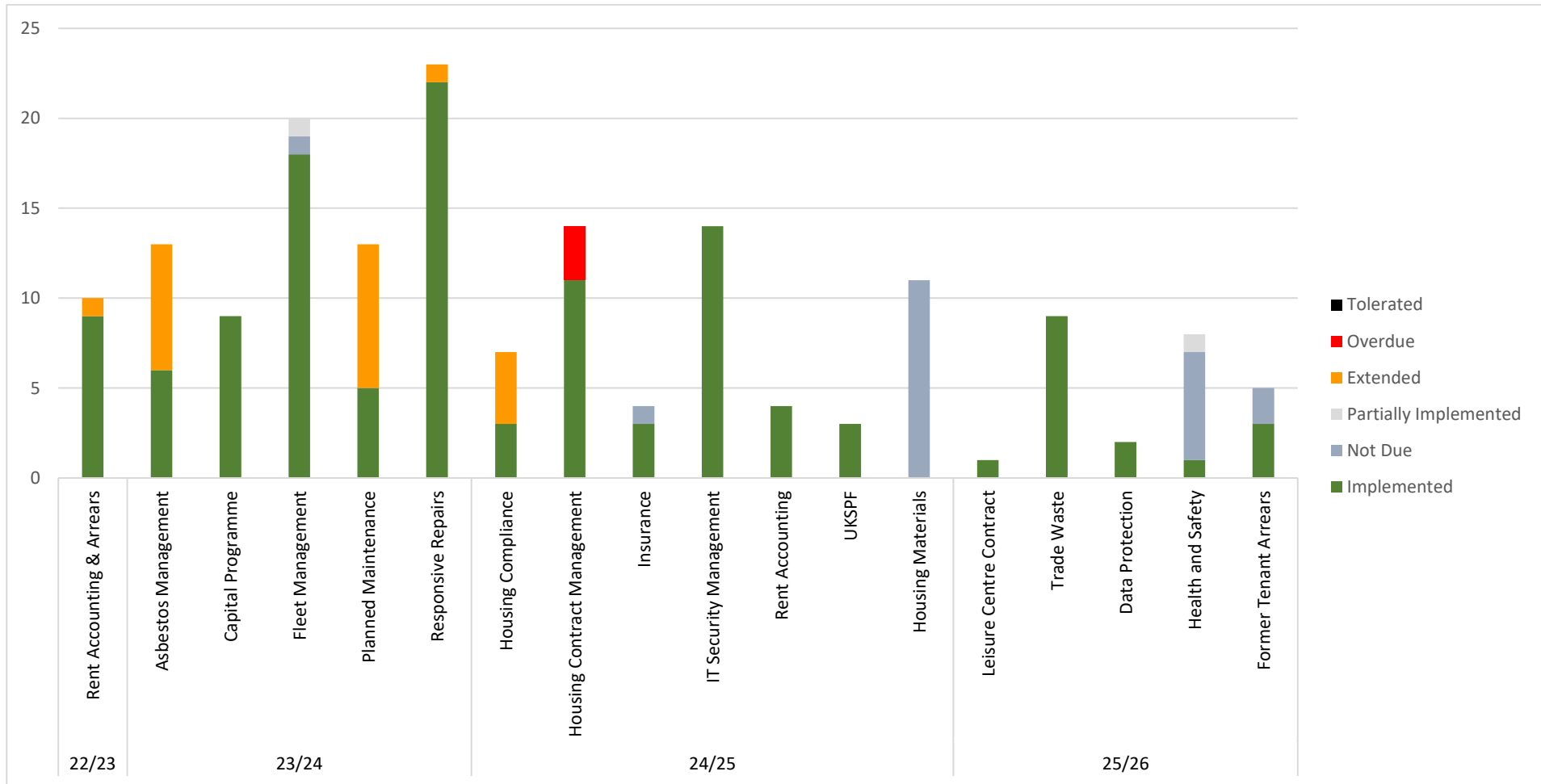
- 4.2. Due to the number of outstanding audit recommendations for the key financial systems it was agreed that the Director of Resources, at that time, would produce an action plan to address all outstanding recommendations. Updates on the progress against the action plan has been reported to Audit and Governance Committee during 2025/26 within the quarterly progress reports.

A full review of the actions against the recommendations has been carried out and an update of progress against the recommendations is shown in Appendix C.

Current Outstanding Recommendations – Excluding Key Financial Systems Recommendations from previous years.

Year	Not Due		Extended		Overdue	
	High	Medium	High	Medium	High	Medium
22/23	-	-	1	-	-	-
23/24	2	-	13	3	-	-
24/25	7	7	4	-	3	-
25/26	4	6	-	-	-	-

Implementation of actions by Audit

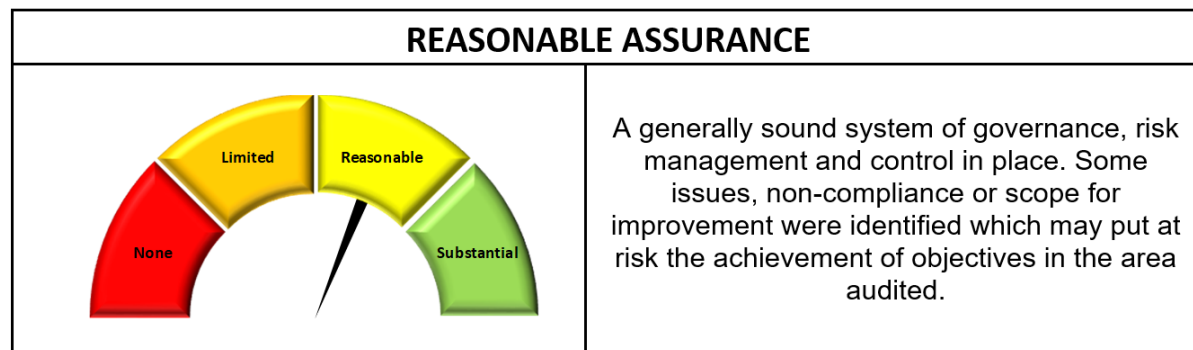


Appendix A

2025/26 AUDIT PLAN AS AT 18 MARCH 2026

Audit Area	Type	Planned Days	Actual Days	Status	Assurance Level	Recommendations				Comments
						C	H	M	L	
Former Tenant Arrears	Audit	5	6	Completed	Reasonable	-	-	5	-	
Right to Buy	Audit	10	17	Review						
Damp and Mould	Audit	15	2	In progress						
Warmer Homes Grant	Grant Assurance	10	0.5	In progress						No further requests to review
Housing Regulator	Advisory	10		As required						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	3.5	In progress						Addition to plan
Tenant Association Accounts		3	6	Complete	N/A					
Fleet Management & O' Licence	Audit/ Review	6	0.5	Due to start						Moved to Q4
Leisure Centres Contracts	Audit	15	11	Complete	Reasonable	-	1	-	-	
Port Health	Audit	15	26	Management Responses	Limited					
Food Waste Project	Advisory/ Assurance	8	3	In progress						
Burial Services	Audit	10	16.5	Draft	Reasonable					
Key financial systems	Audit	55		Engagement Planning						
Committee Admin and Reporting	Audit	15		Q3						Carried into 2026/27

Planning Development Management	Audit	15	1	In progress						
Local Nutrient Mitigation Fund Grant	Grant Assurance	5		Q2						
Regeneration Projects	Audit	40	4	Q4						
UKSPF	Grant Assurance	4		Q3						Carried into 2026/27 due to extension on grant spending
Regeneration Projects	Advisory	20	4	In progress						
Culture & Ethics	Audit	15	0.5	Engagement Planning						Carried into 2026/27
Project Support	Advisory	10	9	As required						
Data Protection	Audit	20	15	Completed	Reasonable	-	-	2	-	
Absence Management	Audit	15	14	Management Review						
Health and Safety	Audit	15	20	Completed	Reasonable	-	2	6	-	
Business Planning and Performance	Audit	10		Cancelled						Carried into 2026/27
Climate Change	Advisory	4		Q1,2,3,4						
Procurement & Contract Management	Audit	20	16	Draft	Limited					
Trade Waste	Audit	15	10	Complete	Limited	-	5	4	1	
IT Business Continuity	IT Audit Contractor	10		Management Review						
IT Change Control	IT Audit Contractor	10		Draft	Limited					
Expenses	Audit			Cancelled						Carried into 2026/27

SUMMARY OF FINAL AUDIT REPORTS ISSUED DURING 2025/26 Q4**FORMER TENANT ARREARS****Key Findings**

Areas of positive assurance identified during the audit:

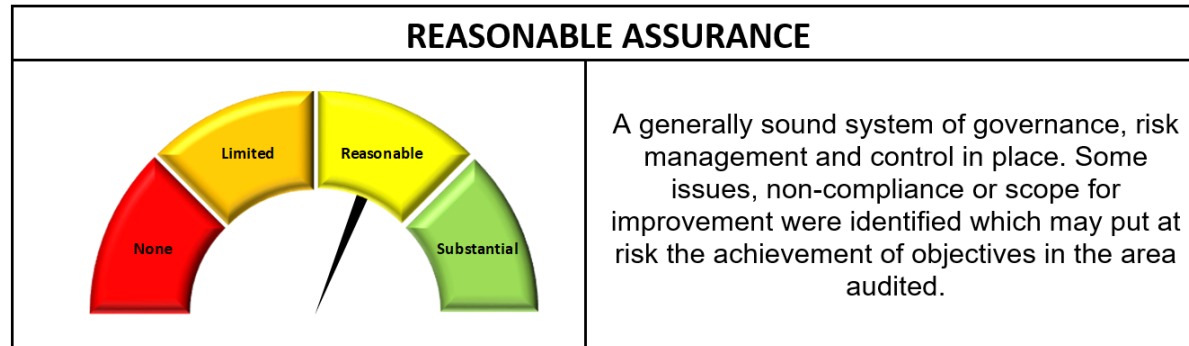
- Policies and procedures are in place, up to date and available to tenants and all relevant staff.
- Recovery action has been taken in accordance with procedures and agreements are recorded on the system as required.
- Collection rates are appropriately monitored and reported.
- Write offs are authorised in accordance with Financial Procedure Rules.

The main areas identified for improvement are:

- The process and timescale for resolving a recharge dispute.
- The process relating to Debt Relief Orders including the checks to be undertaken and recorded prior to write off.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
<p>1. The expected timescale for resolving disputes and notifying customers and rent accounting officers of the outcome is agreed and documented in the Rechargeable Works Procedure, together with the escalation process to be followed if the timescale is not met.</p>	<p>Medium (SP)</p>	<p>The Housing Services Rechargeable Works Procedure will be revised to set out the target timescale and escalation process for resolving disputes and a workflow will be put in place to facilitate this.</p> <p>The process will include a mechanism to periodically identify relevant cases from the QL system and an initial 'mop up' exercise will be undertaken to detect all existing cases that require escalation.</p> <p>undertaken to identify and mop up any existing cases.</p>	<p>Housing Strategy and Systems Team Manager</p>	<p>June 2026</p>
<p>2. Performance against the expected timescale is monitored.</p>	<p>Medium (SP)</p>	<p>Performance will be monitored against the timescale set out in the updated Housing Services Rechargeable Works Procedure.</p>	<p>Housing Strategy and Systems Team Manager</p>	<p>June 2026</p>
<p>3. Officers are reminded to record all checks completed as part of the write off referral process.</p>	<p>Medium (SP)</p>	<p>Officers have been verbally reminded during a recent team meeting, but a formal reminder will be issued when the updated Former Tenant Arrears procedure is circulated to the team.</p>	<p>Principal Performance and Improvement Officer Housing Strategy and Systems,</p>	<p>Completed March 2026</p>
<p>4. A specific 'Insolvency Register check' action is added to the system to facilitate this.</p>	<p>Medium (SP)</p>	<p>The action has been added to the system and evidence of this will be provided.</p>	<p>Principal Performance and Improvement Officer Housing Strategy and Systems.</p>	<p>Completed March 2026</p>
<p>5. The process relating to Debt Relief Orders and checks to be undertaken and recorded prior to write off is clarified and documented in the Former Tenant Arrears Recovery Procedure.</p>	<p>Medium (SP)</p>	<p>The correct procedure will be clarified and the Former Tenant Arrears Recovery Procedure will be updated accordingly.</p>	<p>Principal Performance and Improvement Officer Housing Strategy and Systems.</p>	<p>Completed March 2026</p>

HEALTH AND SAFETY



Key Findings

Areas of positive assurance identified during the audit:

- Policies, Procedures and Guidance are available to staff.
- Roles and Responsibilities are clearly documented, and management responsibility is included in appropriate job descriptions,
- Guidance and processes are in place for recording, investigating and reporting of accidents, incidents, hazards and near misses,

The main areas identified for improvement are:

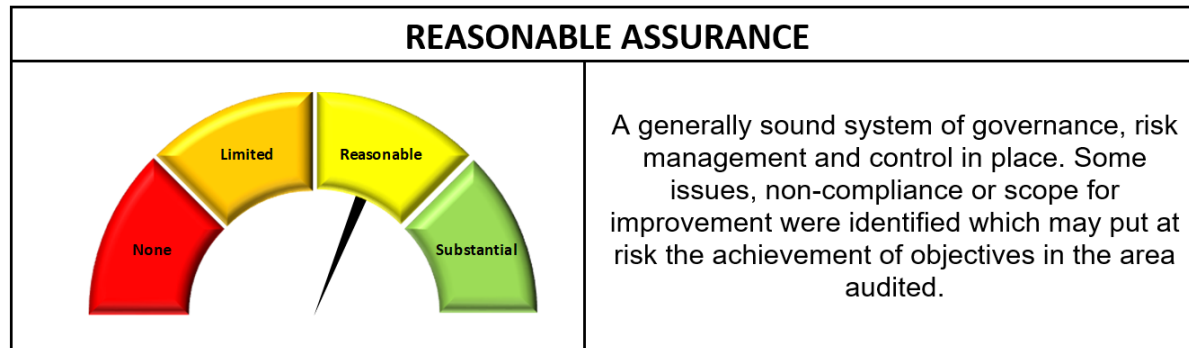
- Reviewing and updating of risk assessments
- Mandatory learning for staff
- Health and Safety Inspections
- Documenting lessons learned
- Documentation for third party contractors on site

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1. All overdue risk assessments are reviewed and updated as necessary by managers and compliance monitored by the Health and Safety Officer.	Medium (CP)	All risk assessments identified as requiring review in the spreadsheet issued in January 2025 will be completed.	Health and Safety Officer	March 2026
2. The date of the next review is recorded on SHE Assure following the update of the assessments.	Medium (SP)	Following on from recommendation 1 above, the SHE Assure system will be updated to detail the next review date.	Health and Safety Officer	April 2026
3. A corporate process is introduced that details the requirements to evidence that staff have read and understood the risk assessments relating to their areas of operation, this should include when risk assessments are updated.	Medium (SP)	The Health and Safety Officer will carry out a review across each service of the different processes for evidencing the acknowledgement of the risk assessments. Following on from this the corporate process will be developed to cover all service areas and ensure consistency across the council. This will then be rolled out through training and awareness.	Health and Safety Officer	January 2027
4. A review of the way in which training is delivered is carried out to ensure that all staff can complete the mandatory training in a suitable way.	High (CP)	There is not a clear escalation process in place for when mandatory training is not completed. A proportionate escalation process needs to be put into place to ensure accountability. – This will be done by March 2026	Head of HR and Organisational Development	March 2026
		The mandatory training courses need to be reviewed within NWLDC– this not only relates to Health and Safety but the wider training requirements in respect of the type and format of mandatory training. This is an extensive project for the HR team.	Head of HR and Organisational Development	Training review and process implementation by July 2027
5. A corporate process should be devised, documented and responsibility disseminated to the appropriate level of staff within each area.	Medium (CP)	This will form part of the review noted in the above action regarding the escalation process.	Head of HR and Organisational Development	March 2026
		In the short term, the Health and Safety officer will review the findings of the audit in relation to Manual Handling, Noise		March 2026

		<p>awareness and Health and Safety for managers and ensure compliance over 90%.</p> <p>This will be demonstrated with a report generated from the Skillgate system.</p>		
<p>6. An agreed programme of work is introduced that includes inspections across the Council. Inspections should be documented and appropriately retained to ensure that weaknesses identified can be followed up and confirmed as rectified.</p>	<p>High (CP)</p>	<p>An annual programme of inspections and audits will be developed and rolled out across the Council with assigned officers detailed.</p> <p>The Health and Safety Officer will liaise with the Digital Transformation officer to design and implement an electronic inspection form to be completed for each inspection/ audit. The form will include a section where non-compliance issues need to be recorded.</p> <p>It is understood that the system to be used can extract the non-compliance issues to enable monitoring and follow-up, if this isn't fully possible a tracking document will be designed and implemented. This will ensure that all non-compliance issues are followed up.</p>	<p>Health and Safety Officer</p>	<p>November 2026</p> <p>March 2027</p>
<p>7. A central repository should be held to ensure that all lessons learned can be documented and are appropriately reported and used to make improvements both at service level and corporately.</p>	<p>Medium (CP)</p>	<p>This will link with the action above to centralise capture of audit/inspection actions. A lessons learned document will be produced for findings that have a significant impact and shared with management teams. Learning for all incidents is not feasible with the resources available.</p>	<p>Health and Safety Officer</p>	<p>November 2026</p>
<p>8. Managers should be reminded of the need to follow Health and Safety Guidance Note 17 - Managing Contractors.</p>	<p>Medium (CP)</p>	<p>Managing Contractors should be part of the procurement and contract management process. The most effective way is to include an initial Health and Safety questionnaires within the procurement process.</p> <p>The Health and Safety Officer will liaise with the Procurement Officer to ensure that a relevant Health and Safety assessment is</p>	<p>Health and Safety Officer</p>	<p>October 2026</p>

		<p>included within both the contractor assessment criteria and the contract management template documents being developed by the Procurement Officer. It is recognised that the assessment will not be required to be completed for all contracts, but discussions will be had with the Procurement Officer as to the categories where it will be needed. This will then be documented and included within both the procurement and contract management processes, as it cannot be assessed on contract value.</p> <p>It is recognised that a contractor can be engaged for one off works whereby a tender process hasn't been required but there is still a need for relevant Health and Safety assurance checks to be obtained prior to the start of the works. A guidance document will be developed by the Health and Safety officer to advise of the process to follow when this occurs. This document will be saved within the procurement and contract management area, and officers will be advised of its existence.</p>		
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DATA PROTECTION



Key Findings

Areas of positive assurance identified during the audit:

- Policies and procedures are up to date, available to all officers and members and published as required.
- Arrangements are in place to record and report potential data breaches as required.
- The Council's Information Commissioner's Office (ICO) registration is up to date.
- A suitably qualified Data Protection Officer (DPO) has been appointed.
- Data Protection training is available to all staff and members.
- Privacy Notices are in place and published as required.
- Controls are in place to ensure data is secure and protected, even in transit.
- Information requests are processed in accordance with legislation and performance is appropriately monitored and reported.
- Processes are in place to assess compliance with data protection policies.

The main areas identified for improvement are:

- The effectiveness of procedures in place to ensure mandatory training is completed need reviewing.
- Incident and breach reporting dates within the House on the Hill (HotH) system need reviewing to ensure system parameters are accurate and in line with legislation.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
<p>1. A review of the system parameters and date fields within the House on the Hill system is undertaken to ensure that information is accurate, not misleading, and will provide accurate performance reporting and compliance with legislation.</p>	<p>Medium (SP)</p>	<p>It has been identified that there is a glitch in the HotH system which has led to the system dates being inaccurate.</p> <p>1. The system issue relating to the dates will be addressed by the software supplier.</p> <p>2. Following the fix being addressed the dates of the 21 reported breaches will be amended to ensure that they are accurately recorded.</p>	<p>Information Governance Officer</p>	<p>Feb 2026</p> <p>March 2026</p>
<p>2. Processes are put in place to ensure that where data sharing is required it is identified, recorded and data sharing agreements are in place prior to the start of the activity.</p>	<p>Medium (CP)</p>	<p>A procedure is in place and officers have been notified of this. From this point forward there will be an agenda item included with the FOI item, at the quarterly CLT performance meeting, where CLT will be reminded/ asked of any additions that are required to be added to the register.</p>	<p>Information Governance Officer</p>	<p>Immediately added to agenda with the first meeting being January 2026</p>

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.	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. 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. Prioritise the implementation of automated bank reconciliation, direct debit processing, and invoice payment automation. Measure success by establishing systems that reduce manual financial processes by at least 80% and eliminate outstanding reconciliation discrepancies. 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. 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.	Financial Services Team Manager	June 2026 October 2026	Work is still required to be completed for the following - Main Accounting and Budgetary Control – <ul style="list-style-type: none"> key procedures to be developed the introduction of a formal training programme for budget holders process and review of open purchase orders committed expenditure exercises to be carried out, documented and evidenced. Creditors <ul style="list-style-type: none"> review and update of the procedures in place corporate credit card policy to be developed, issued and signed up to virtual credit card policy/ procedure payment runs user training to understand the functionality of the system Debtors <ul style="list-style-type: none"> a review of the policies and procedures in place to identify those that are still required, including debt recovery. Unit 4 system user guide to be developed, specific to NWL, it is intended that this will be developed and then made available following the introduction of the new intranet. Introduction of a review of the full aged debtor position with each service area.
Main Accounting	Training was not provided to budget holders	Conduct a comprehensive assessment to identify the training needs of all officers involved in Main Accounting, focusing on the specific requirements for budget holders. Based on this assessment, develop and implement a detailed training plan in collaboration with Embridge and HR, ensuring the inclusion of relevant Skillsgate courses. Distribute updated manuals and guidance documents to all key stakeholders. Progress will be measured by confirming that 100% of identified officers have completed the required training	Finance Team Manager	December 2025 August 2026	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
All - Creditors, Debtors, Main Accounting, Treasury Management	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 May 2026	The setting of time limits for the completion and sign off of reconciliations for exchequer services is still required.

Reporting - UNIT4

Category	Finding	Detailed Action Plan	Responsible Officer	Implementation Date	Progress Update
Creditors	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> <p>Testing will be conducted to confirm accuracy and reliability of the report output, with adjustments made as necessary</p>	Financial Services Team Manager	December 2025	Completed

		<p>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>			
Creditors	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 July 2026	Work is ongoing to reduce the risk of duplicate payments, but further work is needed to ensure the risk is at an acceptable level, to include producing a report to identify such duplications.
Creditors	No exception report detailing new and amended suppliers.	<p>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.</p> <p>Testing will be conducted to ensure accuracy, with adjustments made as needed based on user feedback and audit requirements.</p>	Finance Services Team Manager/Procurement Officer	December 2025	Completed

		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.			
Debtors	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 May 2026	Progress has been made on this and the time spent has been reduced however further discussions with Vision is required to see if the process can be fully automated as currently it is still a two-stage process.
Debtors	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 integrations. Develop and document updated procedures for automated invoice generation and debt recovery, assigning responsibilities and deadlines for each task. Monitor	Finance Services Team Manager	March 2026	Initial configuration was completed and went live in November 2025. However further work is required in reference to the issuing of reminder letters as currently the system is not set up to schedule these and there is still a daily manual process to run. Further discussions are required with Vision to see if the process can be fully automated.

		progress throughout implementation and adjust actions as required to ensure effective adoption.			
Main Accounting	No standard report to show virement postings to GL - also service do not maintain record of virements.	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. 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.	Finance Team Manager	June 2026	Completed
Main Accounting	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	Completed
Main Accounting	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	Completed

Performance - KPI's

Category	Finding	Detailed Action Plan	Responsible Officer	Implementation Date	Progress Update
Creditors / Debtors	No KPI's for supplier payments and income collection. No performance monitoring /reporting.	A comprehensive review of current payment and income collection processes will be conducted to identify relevant performance metrics. 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	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 effective performance management. Monthly information is sent to Service Managers and quarterly information to CLT. Creditors

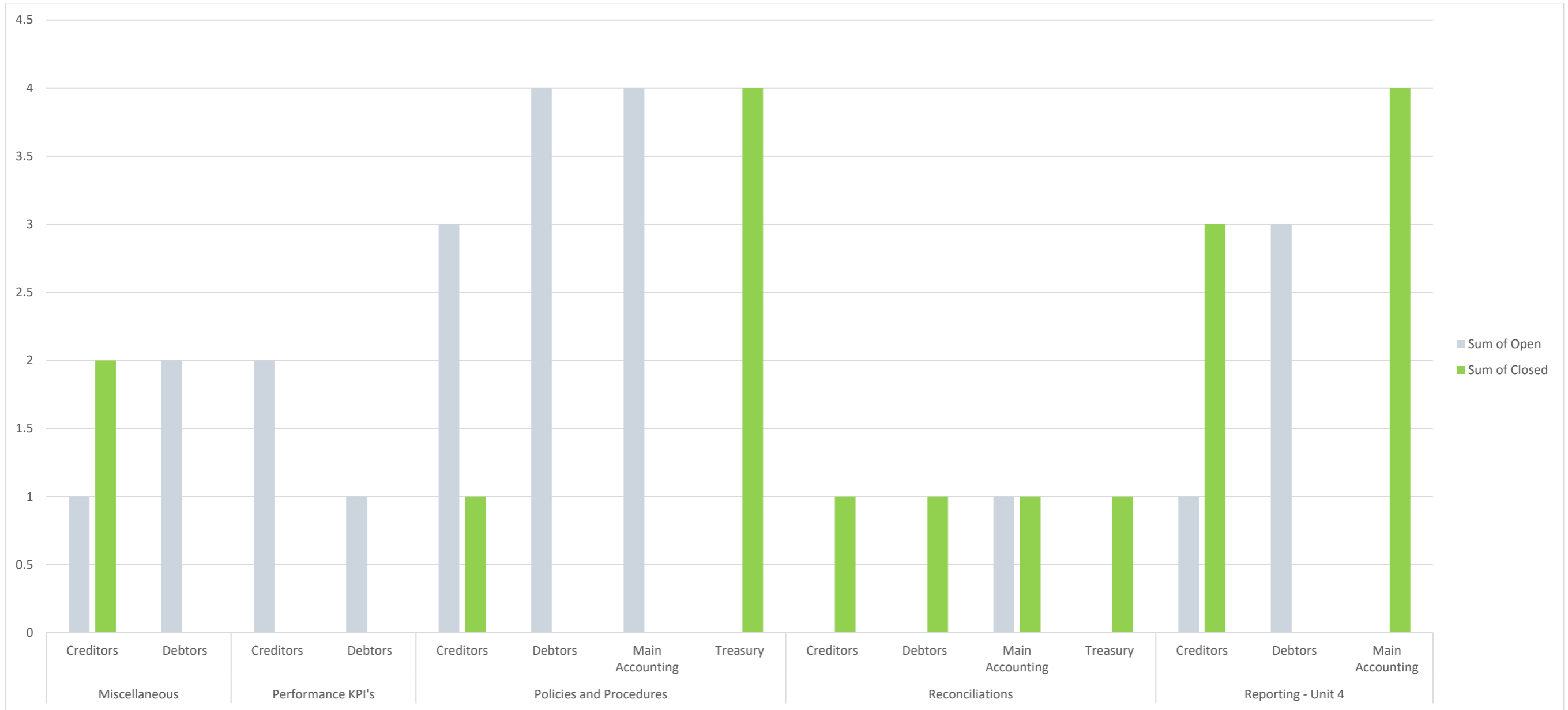
		<p>time, percentage of payments made within agreed terms, and collection rates for outstanding income within defined timeframes.</p> <p>A responsible officer will be appointed to oversee the development and implementation of these KPIs. The officer will also be tasked with establishing a structured process 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>			<ul style="list-style-type: none"> A report is run monthly, year to date and current month for supplier invoice payment performance with a set KPI (95%) Performance data for 22/23, 23/24 and 24/25 have not been published. Going forward this will be included within the KPI's and published quarterly performance reports. The risk of not publishing previous years is to be tolerated. <p>Debtors</p> <ul style="list-style-type: none"> A review of the KPI's that should be reported is to be carried out and processes introduced to ensure these are then appropriately done.
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Miscellaneous

Category	Finding	Detailed Action Plan	Responsible Officer	Implementation Date	Progress Update
Creditors	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> <p>Action has been taken to recover the identified duplicate payments</p> <p>Closed</p>
Creditors	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 £500 as Transparency Code.	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 the usability of the new report format and to ensure that all payments over £500 are accurately and consistently included in the published documentation.	Financial Services Team Manager/Procurement Officer	September 2025	<p>Agreed to amend the amount to £500 and information is now published monthly.</p> <p>Closed</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>			
Debtors	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> <p>Work is still in progress regarding this area.</p>

Progress of Implementation of Key Financial Systems per Category



OVERDUE RECOMMENDATIONS AS AT 18 MARCH 2026

Audit Year	Audit	Recommendation	Priority	Response/ Agreed Action	Responsible Officer	CLT Lead	Implementation Due Date	1st Follow up comments	Extension Date	Second Follow up comments	Extension Date	Further Management update	Further extension date
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	Jan-26 Procedures provided did not fully address the control issues identified. It is intended to have a workshop in April to address the issues relating to the procedures and develop an action plan that will ensure all relevant procedures are in place and control issues addressed.					
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	Jan-26 Procedures provided did not fully address the control issues identified. It is intended to have a workshop in April to address the issues relating to the procedures and develop an action plan that will ensure all relevant procedures are in place and control issues addressed.					
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	Jan-26 Procedures provided did not fully address the control issues identified. It is intended to have a workshop in April to address the issues relating to the procedures and develop an action plan that will ensure all relevant procedures are in place and control issues addressed.					

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	Mar-26 Some training has been completed. Further specific training is in the process of being arranged.	
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.	Oct-23 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. Mar-26 Experiencing issues with upload therefore further extension required.	Sept-24 Mar-25 Sept-25 Dec-25 April-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 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. 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	19. Performance monitoring data is obtained from the contractors for review to ensure contract conditions are being met.	Medium	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.	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	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 – <ul style="list-style-type: none"> • Two managers absent on long term sick leave. • Failing to recruit to three team crucial posts. • One post being carried out by an unqualified member of staff. Due to the lack of	Asset Manager	Head of Housing	Nov-24	Nov-24 No response		Dec- 24 No response		Jan-25 - Due to multiple unsuccessful recruitment attempts this will need to be extended. 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.	Apr-25 Mar-26

				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 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.	Apr-25 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		

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 - Extension due to staff absence	Mar-26	Mar-26 Draft policies have been written for Gas, Electrical and Lift Safety.			
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 - Extension due to staff absence	Mar-26	Mar-26 Info received but this does not relate to the control issue identified.			

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 - Extension due to staff absence	Mar-26	Jan-26 Further extension requested.	Jul-26		
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	Dec-25 - Extension due to staff absence	Mar-26	Mar-26 Minutes of meetings have not been provided.			

2025/26 INTERNAL AUDIT PERFORMANCE

Performance Measure	Position as at 18/03//2026	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 – 3 responses received.
To provide an efficient and compliant audit service -		
<ul style="list-style-type: none"> • *Fieldwork is completed within two months of the start date. 	80%	
<ul style="list-style-type: none"> • Management Debriefs are scheduled within 2 weeks of field work being completed and signed off. 	60%	This is due to delays in approving the new ways of reporting.
<ul style="list-style-type: none"> • *Management Responses are received within 2 weeks of the debrief meeting. 	60%	
<ul style="list-style-type: none"> • *Draft audit reports are issued within 1 week of receipt of full management responses. 	80%	
<ul style="list-style-type: none"> • *Final audit reports are issued within 1 week of draft audit reports. 	0%	
<ul style="list-style-type: none"> • *, **75% of agreed actions are subsequently signed off as implemented within the agreed time scale. <p>This will increase to 85% in 2026/27 and 100% in 2027/28.</p>	100%	

**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.*