APPENDIX 1

INTERNAL AUDIT SHARED SERVICE

North West Leicestershire District Council

Internal Audit Progress Report 2026/27 30 June 2026 (Quarter 1)

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 2026/27 Internal Audit Plan from 1 April to 30 June 2026.

2. Internal Audit Plan Update

2.1 The 2026/27 audit plan is included at Appendix A for information and details the audits in progress, including the outstanding audits from 2025/26. There have been seven final audit report 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 D.

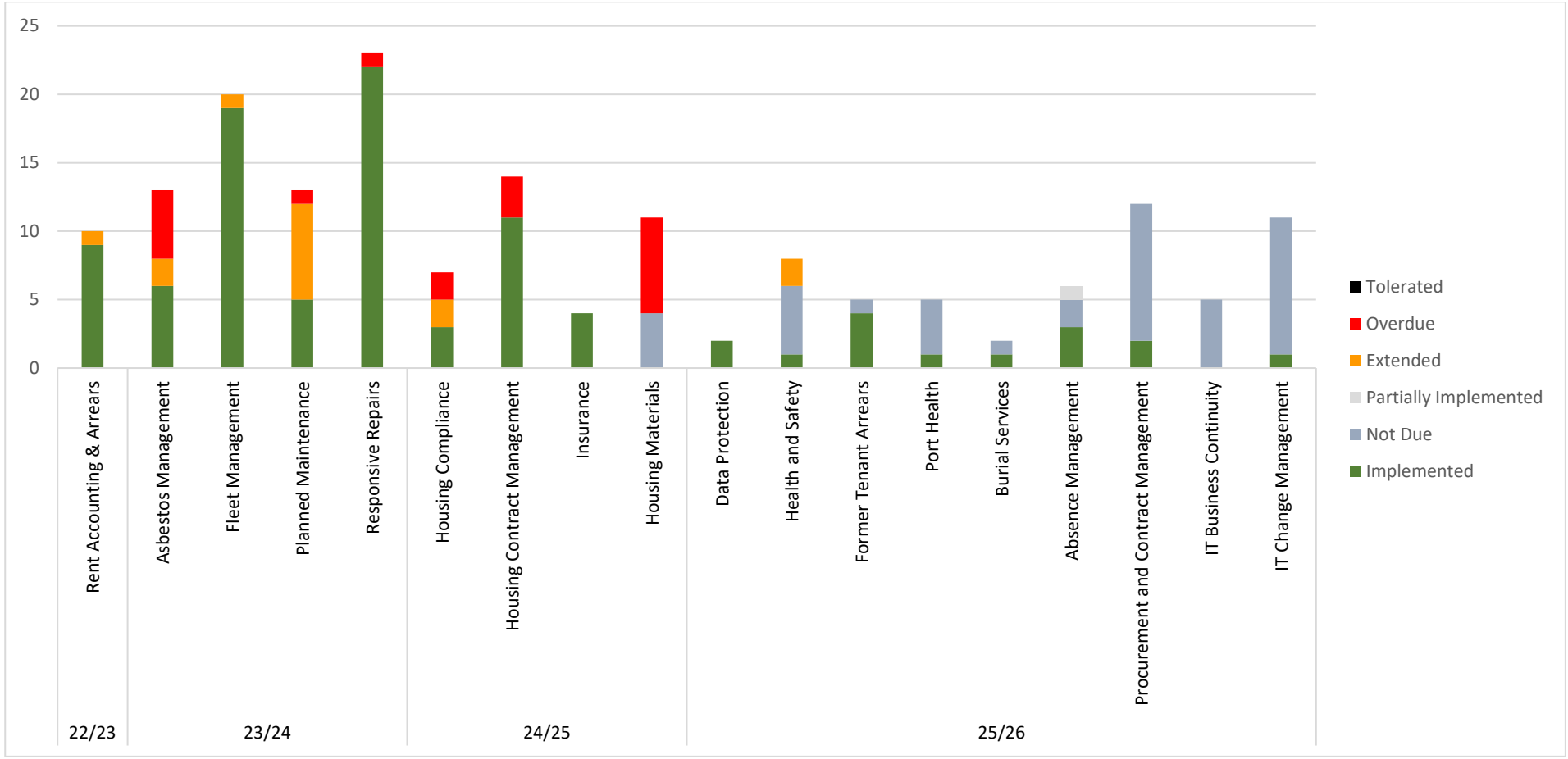
4. Internal Audit Recommendations

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 C for information;

Current Outstanding Recommendations

Year	Not Due		Extended		Overdue	
	High	Medium	High	Medium	High	Medium
22/23	-	-	1	-	-	-
23/24	-	-	8	2	6	1
24/25	3	3	2	-	8	2
25/26	23	17	-	2	-	-

Implementation of actions by Audit



Appendix A

2026/27 AUDIT PLAN AS AT 30 JUNE 2026

Audit Area	Type	Planned Days	Actual Days	Status	Assurance Level	Recommendations				Comments
						C	H	M	L	
Housing Complaints	Audit	15		Engagement Planning						
Housing Regulator	Audit	15		Q1,2,3,4						
Mutual Exchanges	Audit	10		Q4						
Gas	Audit	15		Q3						
Fire Safety and Management	Audit	10		Q2						
Responsive Repairs - response times	Audit	10		Engagement Planning						
Tenant Satisfaction	Audit	15		Q3						
Tenant Association Accounts	Advisory/ support	4	3	In progress						
CCTV	Audit	10		Q4						
Climate Change	Audit	8		Q2						
Food Waste Project Board	Advisory	2	0.5	In progress						
Fleet and Driver Compliance Project Boards	Advisory	2	0.25	In progress						
Licensing Enforcement	Audit	10		Q2						
Key financial systems	Audit	55		Q2,3,4						
Unit 4	Audit	15		Q2						
Committee Admin and Reporting	Audit	12		Q2						
S106	Advisory	2		Q3						
Planning Governance and Decision-making	Audit	12		Q2						
Regeneration Projects	Advisory	3		In progress						
Commercial lettings	Audit	15		Q4						
UKSPF	Audit	4		Q1/2						
Car Parking	Advisory	2		Q1,2,3,4						

Expenses	Audit	10		Engagement Planning						
Business Planning and Performance	Audit	12		Q2						
Business Continuity	Audit	15		Q3						
iTrent - new system	Advisory	3	1	In progress						
IT Governance	In-house	15		Q3						
IT Cloud Service and Third Party Supplier Management	IT Audit Contractor			TBA						
LGR	Advisory	5	0.5	In progress						
Fraud and error	Audit	15		As required						
Value for Money	Audit	15		Q2						
Legacy Fund	Advisory	3	0.25	In progress						
2025/26 Audits Carried Forward										
Creditors	Audit	5	1	In progress						
Debtors	Audit	5	1	In progress						
Main Accounting	Audit	5	1	In progress						
Payroll	Audit	5	1	In progress						
Treasury Management	Audit	5	0.5	In progress						
Right to Buy	Audit	10	19	Management Response						
Damp and Mould	Audit	15	8.5	In progress						
Port Health	Audit	15	28	Complete	Reasonable	-	3	2	-	
Burial Services	Audit	10	17	Complete	Reasonable	-	1	1	3	
Planning Development	Audit	15	6.5	In progress						
Regeneration Projects	Audit	40	13	Management Response						
Absence Management	Audit	15	16.5	Complete	Reasonable	-	2	3	-	
Procurement and Contract Management	Audit	20	18	Complete	Limited	-	10	2	3	
IT Business Continuity	Audit	10	10	Complete	Limited	-	3	2	-	
IT Change Management	Audit	10	10	Complete	Limited	-	6	5	1	
Housing Allocations	Audit	8	9.5	Complete	Substantial	-	-	-	-	

Appendix B

SUMMARY OF FINAL AUDIT REPORTS ISSUED DURING 2026/27 Q1

PORT HEALTH

REASONABLE ASSURANCE	
	A generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Key Findings

Areas of positive assurance identified during the audit:

- There are up to date documented procedures
- Fees and Charges are calculated and processed in line with policy
- Income is collected and recorded accurately

The main areas identified for improvement are:

- Updating the Food law Enforcement Policy
- Updating the Food Service Delivery Plan for 2025-26
- Ensuring Food Competency Frameworks are completed for all staff
- Contract Management

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1. The Food Law Enforcement Policy must be reviewed and updated to ensure it is compliant with legislation and guidance.	Medium (SP)	The policy has been added to the scheduled programme of policy and process reviews to ensure continued compliance and relevance.	Public Protection Team Manager	October 2026
2. Management ensure that a Food Service Delivery Plan is completed and approved annually.	High (SP)	The EH service has been under pressures around recruitment, and sickness over the last year. It's recognised that the plan although drafted did not go through the required approval process. The plan for 2026/27 is being progressed. The work has been added to the Community Services workplans, the document is drafted and final end of year stats are awaited before being submitted to the relevant committee for approval.	Public Protection Team Manager	September 2026
3. All officers must ensure that the new competency standard is completed as required.	High (SP)	All relevant officers will be required to review the new competency standard and detail and evidence their compliance with this. Going forward this will be included within their PDR reviews and any training needs will be identified and documented to ensure full compliance with the standard.	Environmental Health Team Leader – Safety Team	December 2026
4. Updated contract documentation should be obtained promptly, and confirmation secured that the contractor holds valid insurance and the necessary certifications.	High (SP)	Following the audit the contractor was contacted by the Environmental Health Team Manager and the latest in date documents received.	N/A	Implemented
5. Meetings with the contactor should be on a more regular basis to ensure issues are reviewed and addressed in a timely manner.	Medium (SP)	Formal documented contract meetings will, going forward, be arranged on a quarterly basis. In addition to this, weekly contact with the OVS contractor is maintained which provides continuous oversight of emerging issues or risks.	Public Protection Team Manager	September 2026

HOUSING ALLOCATIONS

SUBSTANTIAL ASSURANCE	
	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Key Findings

Areas of positive assurance identified during the audit:

- An up-to-date Housing Allocation Policy and a suite of procedure guides are in place.
- The Housing Register is relevantly monitored and reported.
- Applications are appropriately assessed and reassessed, in accordance with legislation, policy and procedures.
- Advertised properties are shortlisted/ allocated in accordance with the Housing Allocations Policy.
- Declarations of interest forms are completed, monitored and updated.
- Access to the Jigsaw system is regularly reviewed and updated.

IT BUSINESS CONTINUITY

LIMITED ASSURANCE	
	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

Key Findings

Areas of positive assurance identified during the audit:

- There is a requirement for Service Managers to include their BCP arrangements as part of their work to develop Service Plans annually.
- A BCP Template document was provided previously for Service Managers. A comment in relation to this is made below.
- An ICT BCP is available.

The main areas identified for improvement relating to ICT Business Continuity are:

- The template available needs to be enhanced to consider Service area ICT considerations. The ICT Team Manager will need to lead on the core components required along with other stakeholders as required.
- Testing identified that some Service area plans lack actions / activity for ICT continuity issues. The ICT Team Manager should ensure all plans are reviewed and signed off formally, where there is an ICT element, and will need to escalate where activity is not considered sufficient to address the risk.
- There is a lack of corporate guidance for those drafting BCP's. Our discussions with the ICT Team Manager have also confirmed no specific ICT related guidance has been issued to Service Managers.
- Testing of ICT specifics, which are included in BCP's, needs to be formalised and evidenced accordingly.
- Any plan containing security sensitive information must be formally tested, evidenced and signed off by all key stakeholders.
- ICT should ensure records relating to invoking any element of a service BCP is recorded on the HOTH service desk system. Such records will assist with any lessons learnt exercises.
- The ICT Team Manager should ensure activity related to the provision of hosted ICT services disaster recovery arrangements are evidenced and that assurances / results feed into any corporate governance / monitoring process.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1. The ICT Team Manager should evidence input into any review and retain this.	Medium (CP)	Review signoff of future service BCP plans. Have a signoff section in each service BCP to say ICT Team Manager has reviewed it.	ICT Team Manager	April 2027
2. Any BCP containing security sensitive information must be formally tested, evidenced and signed off by all key stakeholders. The ICT Team Manager should lead on this.	High (CP)	BCP's should not contain security sensitive information. Security sensitive Information should be stored in password vault in IT. IT will discuss with Customer Services and review their BCP to remove the confidential information. Future testing will be signed off	ICT Team Manager	July 2026
3. The IT Manger must ensure that records are kept when BCP's are involved on the HOTH service desk system.	High (CP)	ICT will use the HOTH system to record future BCP actions.	ICT Team Manager	August 2026
4. The ICT Team Manager should ensure evidence to support testing is retained.	Medium (SP)	The previous year's BCP plans were missing. Going forward these will be retained on SharePoint, the HR Systems and Data Manager has been advised to retain them in an Archive folder. Testing evidence would also be included as part of the BCP plan document.	ICT Team Manager	August 2026
5. The IT Manger should ensure activity related to the provision of hosted ICT services disaster recovery arrangements i.e. results of annual tests are evidenced and that assurances / results feed into any corporate governance / monitoring process.	High (CP)	Copies of disaster recovery testing as part of the annual testing will be kept on record and evidenced and fed into monitoring processes.	ICT Team Manager	January 2027

IT CHANGE MANAGEMENT

LIMITED ASSURANCE	
	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

Key Findings

Areas of positive assurance identified during the audit:

- ICT has established a Change Advisory Steering Group which meets weekly.
- ICT has a documented set of procedures relating to changes where they are involved.

The main areas identified for improvement are:

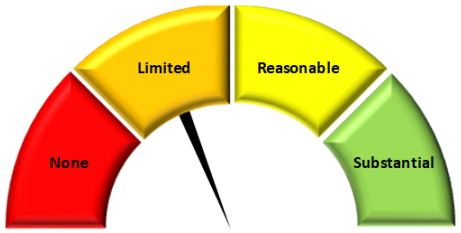
- There is no corporate Change Management Policy available outlying the approach to be adopted for both routine and emergency changes. It is noted that ICT has procedures in place, however, a policy should be approved at a higher level outlining the agreed approach for all areas.
- Full corporate guidance has not been issued regarding expected Change Management processes to be followed in Service Areas for IT Applications operated / used. It is important that the corporate body outlines the approach to be adopted and provides managers and key users with controls to be adopted plus any good practice. As a result of this Change Management processes being applied are inconsistent or not being undertaken.
- There is a lack of appropriate / formal testing in service areas. This area should be addressed in the IT Change Management policy to be drafted. In particular the use of “live” data in “test” environments needs to be fully considered to take into account Data Protection requirements.
- The controls surrounding the scope of emergency changes should be revisited and this should ensure that all such changes are recorded in the House on the Hill (HOTH) system.
- Documentation, both technical (configuration) and user documentation needs to be improved to ensure changes made are to support the use and operation of the application(s) in use.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1. A Corporate IT Change Management Policy/ procedure should be fully documented, appropriately approved and communicated to all relevant staff / stakeholders following agreement.	High (SP)	An IT change management procedure exists and is in place, this can be converted to an aligned IT change management policy.	ICT Team Manager	Sept 2026
2. ICT should enhance the "User Access Review and System Admin Responsibility Procedure" to include guidance relating to IT Change Management.	High (CP)	"User Access Review and System Admin Responsibility Procedure" will be updated to include guidance relating to IT Change Management. A link to the IT change management document will also be added to the "User Access Review and System Admin" document.	ICT Security Officer	July 2026
3. The IT Manager should ensure Super Users are reminded annually of their responsibilities.	Medium (SP)	"User Access Review and System Admin Responsibility Procedure" to be circulated to all super users before the start of the annual systems access reviews, which will include guidance relating to IT Change Management. The email which is sent out to all superusers will explain the need to read the documents so that they understand their own responsibilities and ownership when it comes it comes to system changes. Super users will be asked to confirm they have read the email and understand the contents. The responses will be tracked on the spreadsheet.	ICT Security Officer	July 2026
4. ICT should include a distribution list of stakeholders who should receive the document.	Low (SP)	"ICT Internal Change Control Procedures" document to be updated to include distribution list	ICT Team Manager	June 2026
5. A Terms of Reference for the IT Change Advisory Steering Group should be documented and approved.	Medium (SP)	Terms of reference (TOR) to be produced and shared with the IT CASG team and super users.	ICT Security Officer	July 2026

6. The IT Manager should ensure the minutes / notes include key information such as attendees and record in them agreement of the previous meeting record.	Medium (SP)	IT CASG meeting notes have now been updated to include attendees and agreement of previous meeting record.	ICT Team Manager	Implemented
7. ICT should clearly document the roles and responsibilities of service areas in relation to IT Change Management, including testing requirements, expected controls, and associated good practice.	High (CP)	This will be reflected in the updated version of the IT Change management process procedure and shared with all super users as part of the yearly access review. Super users will be asked to confirm they have read the email and understand the contents. The responses will be tracked on the spreadsheet	ICT Team Manager	August 2026
8. The IT Manager should ensure that HOTH configuration in relation to IT Change Management is documented.	Medium (SP)	The Council uses the standard, out-of-the-box version of HOTH for change management; as this is the default configuration, no additional guidance is necessary.		NA
9. Significant changes to Application in operation / use should always be recorded on HOTH. It is suggested once release notes are received by ICT, or Super Users, these are added to HOTH to ensure the activity is managed according as an “open” call / incident.	High (CP)	By August 2026, circulate the updated IT change management procedure to all super users, requiring them to confirm via email that they have read and understood the guidance regarding change control. Track all responses in the designated spreadsheet to ensure acknowledgement and compliance, thereby enhancing awareness of change management responsibilities and improving the recording of significant system upgrades.	ICT Security Officer	August 2026
10. ICT should enhance the “ICT Internal Change Control Procedures” document regarding emergency changes. Suggested areas to add are a definition of an emergency change, testing (if applicable), back-out plan and notification requirements.	Medium (SP)	The "ICT Internal Change Control Procedures" document will be updated to clearly define protocols for handling emergency changes, including specific approval steps and measurable criteria for response times.	ICT Team Manager	August 2026
11. An application specific Testing Strategy / Policy should be agreed and documented. This should make clear the roles and responsibilities of Super Users and ICT Services.	High (CP)	By August 2026, incorporate the IT change management procedure and ensure all super users have confirmed via email that they have read and understood the IT change management document. Track these confirmations in a dedicated spreadsheet, with 100% compliance from super users verified by the ICT Team Manager.	ICT Team Manager	August 2026

12. Application technical / operations documentation should be drafted by those with responsibilities for services and applications in operation / use. Such documentation should be kept up to date with any changes made and version controlled.	High (CP)	By August 2026, incorporate the IT change management procedure and ensure all super users have confirmed via email that they have read and understood the IT change management document. Track these confirmations in a dedicated spreadsheet, with 100% compliance from super users verified by the ICT Team Manager.	ICT Team Manager	August 2026
13. Super Users for applications in operation / use should be reminded of the importance of maintaining “local” documentation to support the use and operation of the application(s) in use. All documentation should include management / version control information.	Medium (CP)	By August 2026, incorporate the IT change management procedure and ensure all super users have confirmed via email that they have read and understood the IT change management document. Track these confirmations in a dedicated spreadsheet, with 100% compliance from super users verified by the ICT Team Manager.	ICT Team Manager	August 2026

PROCUREMENT AND CONTRACT MANAGEMENT

LIMITED ASSURANCE	
	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

Key Findings

Areas of positive assurance identified during the audit:

- The Council has a full time Procurement Officer, with additional support provided by external Procurement Consultants.
- The Procurement Officer meets regularly with Directors to review the procurement pipeline and support procurement planning.

The main areas identified for improvement are:

- Having a full set of easily accessible procedures in place that cover the whole procurement and contract management process and requirements.
- There being a contracts' register which is complete and accurate, with information of contracts between £5k and £50k being available in accordance with the Local Government Transparency Code 2015.
- Regular reviews of supplier spend to identify where contracts should be in place, and providing updates to management of suppliers identified and action taken.
- Information retained in respect of contract exemptions.
- Effective monitoring of contracts which are expiring.
- Ensuring that officers involved in Contract Management and Procurement have attended training provided by the Council.
- Providing clarity on the requirements for contract modifications e.g. contract extensions and the required documentation e.g. contract change notices. The Council's Contract Procedure Rules should also include these requirements.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1.A full review of the information available to staff regarding procurement and contract management should be conducted. Procedures are put in place which enable staff to understand and follow the procurement process and manage contracts. The procedures should include timelines for procurement of contracts, these will vary depending on the value, and the extension of contracts. Additionally, the procedures must include where all procurement documentation should be retained for ease of reference e.g. all legal documentation held in a central location with read only copies available to relevant staff. This will ensure the safe and secure retention of legal documents and remove the risk of the loss of contract documents. It must be ensured that any procedure complies with the requirements of the Council's Contract and Financial Procedure Rules, the Procurement Act 2023 and the Local Government Transparency Code 2015.	High (CP)	Update the Teams Procurement site to ensure all guidance, links, and resources are current, accessible, and compliant with relevant Council policies, enabling staff to efficiently access up-to-date procurement and contract management information.	Procurement Officer	August 2026
2.The business continuity arrangements to cover for the Procurement Officer in his absence should be reviewed.	Low (SP)	A review will identify officers who should have access to the Procurement email. The Head of Finance and the Finance Team Manager already monitor the inbox when Procurement Officers are away, and two additional backup officers will be selected.	Procurement Officer	Implemented
3.A final version of the Procurement Strategy should be published and links to this should be available through the intranet procurement pages. Out of date and unapproved Procurement Strategy documents	Low (CP)	The final version of the Procurement Strategy, as agreed by Cabinet in February 2025, will be published on the Council's	Procurement Officer	Implemented

should be removed from both the Council website and SharePoint site.		website and links to it from the intranet site, with any old versions of the Procurement Strategy removed from the internet and intranet site.		
4. For all levels of procurement appropriate evidence is retained to confirm that equalities have been considered during the procurement process. The methods used to demonstrate this should be documented and referred to within relevant procedures.	Medium (CP)	A Procurement Plan report will be required for all contracts, not just those over £25K. Procedures will be updated to reflect this requirement.	Procurement Officer	August 2026
5.There should be a complete, accurate and up to date contracts register which complies with the Local Government Transparency Code 2015.	High (CP)	The Council will ensure the Contracts Register complies with the Transparency Code and will publish contracts with a value of £5k or more. This will be effective as soon as possible with a system implemented to ensure services provide details to the Procurement Officer and this will be published quarterly alongside the contracts register.	Procurement Officer	December 2026
6.The Proactis Contracts Register facility should be explored as this would realise efficiencies. (EFFICIENCY)	Low	The Council's focus in the last 12 months has been on ensuring that the information on its published contracts register is up to date and accurate. The Council's Procurement Officer is meeting with Directors and the Chief Executive on a quarterly basis to ensure the information is updated accordingly and pipeline procurements are considered. This process needs to be embedded	Procurement Officer	March 2027

		before a move to Proactis software. The focus over the next 12 months will be to ensure compliance with the Transparency Code in ensuring the Council publishes a contracts register. Consideration can then be given to moving to the Proactis software.		
7.Conduct regular reviews of supplier spend to identify instances where expenditure exceeds thresholds requiring a contract. A standard supplier spend report should be generated from the UNIT4 (Finance system) and made available to the Procurement Team. The frequency of this review should be agreed.	High (CP)	Procurement Officers and the Directors/Chief Executive meet regularly to review current contracts and planned procurement. Supplier spend analysis is already provided by the Transactional Finance Team Manager to the Procurement Officer and this forms the basis of discussions with Directors and the Chief Executive in respect of off-contract spend.	Procurement Officer	Implemented.
8.Regular updates on the supplier spend analysis, carried out by V4, should be provided to the Corporate Leadership Team to ensure visibility of progress and actions taken.	High (CP)	Supplier spend analysis will be provided to the Corporate Leadership Team (CLT) every quarter, commencing July 2026, as part of the corporate indicator reporting. The report will be prepared by the Procurement Officer and delivered within 10 working days of the end of each quarter. The analysis will include a summary of supplier expenditures, highlight off-contract spend, and	Procurement Officer	July 2026

		track progress on agreed procurement actions, ensuring full visibility and enabling informed decision-making by CLT.		
9. A record of all exemptions granted must be maintained by the Procurement Officer in accordance with CPR. This should include retaining an approved copy of the exemption.	High (CP)	This is already stored in Caseviewer, and the Procurement Officer has access to the list of all exemptions.	Procurement Officer	Implemented
10.The Procurement Officer should monitor any contract extensions and engage with services in sufficient time to take the required action. Details of the process to follow should be contained in procedure documents referred to in Recommendation 1.	Medium (CP)	Ensure that the Procurement Officer actively monitors all contract extensions and provides timely advice and guidance to relevant officers, engaging in regular discussions regarding pipeline work. Progress will be measured by the establishment and maintenance of a documented process for tracking contract extensions and officer engagement, as outlined in procedure documents.	Procurement Officer	September 2026
11.It should be confirmed in what circumstances a Contract Change Notice is required. Details should be included in any guidance and, if necessary, CPR should be updated to reflect this.	High (CP)	This information will be incorporated into the guidance notes and made accessible via the Teams site.	Procurement Officer	August 2026
12.The requirement to maintain a separate Procurement Pipeline should be reviewed. This same information would be available if there was an up to date and accurate contracts register in place. As referred to in recommendation 6 the use of Proactis to monitor expiring contracts should be explored. (EFFICIENCY)	High (CP)	Make the procurement pipeline register accessible to all relevant officers via the Teams page and implement a process to ensure officers are able to regularly update the register, thereby improving the	Procurement Officer	September 2026

		accuracy and completeness of contract monitoring. The pipeline document will contain details of new and emerging contracts, the contracts register will detail those contracts which are in place.		
13.The Procurement Officer should agree the contract measures with the contract lead as required by CPR 13.3. Details of the measures agreed should be recorded.	High (CP)	The Procurement Officer will formally record contract management measures for all new contracts and share these records with the relevant service officers, ensuring compliance with CPR 13.3 and providing evidence of agreed measures.	Procurement Officer	July 2026
14. All officers involved with procurement and contract management, across the Council, must complete the relevant training modules within a defined timeframe, with refresher training scheduled periodically.	High (CP)	The Procurement Officer will collaborate with HR colleagues to review and implement changes to the Skillsgate training module, ensuring it becomes a mandatory requirement for all officers who regularly engage in procurement and contract management activities. Progress will be monitored and documented to confirm that affected officers are enrolled and complete the module within the specified timeframe.	Procurement Officer	September 2026
15. A standard approach to contract management, including templates and guidance, should be agreed upon and made readily available to officers.	High (CP)	Develop and make available to all officers a comprehensive suite of contract management templates and guidance, produced in	Procurement Officer	July 2026

		collaboration with V4 and legal colleagues, ensuring these resources are accessible for reference and use in day-to-day operations.		

ABSENCE MANAGEMENT

REASONABLE ASSURANCE	
	A generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Key Findings

Areas of positive assurance identified during the audit:

- The following policies are in place and were approved during 2025:
  - Attendance Management Policy
  - Parental Bereavement Leave Policy
  - Neo-natal Care Leave Policy.
- Sickness absence rates are reported quarterly to the Corporate Leadership Team.

The main areas identified for improvement are:

- Review the Leave Policy to ensure it is up to date and adequately covers all types of absence (it is acknowledged that this policy is scheduled for review during 2026/27).
- Ensuring absence types available for selection in the HR and payroll system align to procedures.

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1. The Leave Policy should be comprehensively reviewed and updated to ensure it aligns with corporate standards, reflects current practice, and provides clear guidance to staff.	Medium (CP)	The leave policy is due to be reviewed in 2026/27 to make sure it aligns to the updated HR system and having reviewed what neighbouring authorities are doing in preparation for Local Government Reorganisation (LGR). This will include • Correct format • Types of leave • When leave should be taken	Head of HR and Organisational Development	March 2027
2. Leave types within the HR and Payroll system should be aligned with those defined in the Leave Policy to ensure accurate and consistent recording of absences by managers. EFFICIENCY With the introduction of the new Payroll and HR system (People First) the possibility of including pop ups when selecting leave categories with guidance notes relating to when the leave type is to be used should be explored.	High (CP)	The introduction of the new payroll and HR system will ensure that the system and procedures are aligned in terms of leave types. Medical leave may have been appropriately recorded as it will be used on a case-by-case basis. Clearer definitions in the policy /procedure and on the system will help remove these potential recording errors.	Head of HR and Organisational Development.	December 2026
3. The Corporate Leadership Team (CLT) should ensure that their managers comply with policies and procedures relating to the completion of RTW forms, verification of FIT notes,	Medium (CP)	CLT to ensure that as part of regular 1:1s they are ensuring that managers are complying with absence management. Where checks and reminders can be built into the system these will be utilised.	CLT Head of HR and Organisational Development	Implemented December 2026

and proactive monitoring of sickness absence against trigger points. EFFICIENCY With the introduction of the new Payroll / HR system (People First) the possibility of having workflows / alerts to assist managers with absence management should be explored.				
4. CLT should ensure that all their staff required to attend the Attendance and effective RTW training have done so.	High (CP)	HR will ensure that they continue to have regular meetings with managers to review cases and provide support.	CLT	Implemented
5. To ensure managers maintain their skills in managing absence the requirement to have refresher training or a suitable alternative should be explored.	Medium (CP)	HR will continue to provide regular updates and refreshers on practical implication of absence management via the bitesize briefings, coaching, and updates.	Head of HR and Organisational Development	Implemented

BURIAL SERVICES

REASONABLE ASSURANCE	
	A generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Key Findings

Areas of positive assurance identified during the audit:

- Burial services comply with statutory regulations, supported by up-to-date internal policies and procedures that are accessible to all relevant staff and stakeholders.
- Charges are correctly formulated, approved, reviewed, and published as required.
- All burials and purchases (of graves/ plots) are processed and managed in accordance with legislation.
- Inspection and maintenance takes place on a two-weekly cycle for all sites
- Health and safety risks are properly assessed and managed.
- Burial figures are regularly monitored.
- The Charnwood Burial Services contract is relevantly managed, and the service provided complies with relevant legislation.

The main areas identified for improvement are:

- Establishing system administration responsibilities for the BACAS system (Burials software).

Recommendation	Priority	Response/Agreed Action	Officer Responsible	Implementation Date
1. The payment process for the particular funeral director should be documented.	Low (SP)	We will carry out a review of our payment process and ensure that the process for pre-payments is included.	Commercial Facilities Officer	June 2026
2. A sample check of plots to the cemetery maps should be carried out on a regular basis to ensure the accuracy of the records held.	Low (SP)	We understand the new Cloud based BACAS system will remove the need for separate office copy and cemetery copy maps removing the potential for discrepancies around which burial plots have been used / are available. Should the new BACAS system not provide this function by 30/9/2026 then a manual process of accuracy verification will be put in place and actioned every six months.	Commercial Facilities Officer	October 2026
3. Training records should be updated to include the requirement for refresher training for Memorial Testing.	Low (SP)	The training record will be updated to reflect the frequency of refresher training for Memorial Testing.	Open Space and Parks Team Leader/ Leisure Services Team Manager	April 2026
4.The service must engage with ICT Services to discuss the implementation of the cloud-based system. This should include clearly assigning responsibility for System Administration including management of users and access rights and also confirming responsibility for system security and upgrades.	High (CP)	The Burials Team will communicate to the ICT Service the need to replace the current BACAS software with the latest Cloud based system and give the ICT Service a deadline of 17/4/2026 to put in place a contract for system migration.	Commercial Facilities Officer / ICT Manager	May 2026
5. To reduce the risk of error and ensure business continuity, a service specific procedure guide for raising invoices for the Charnwood Burial Services Contract should be created, this should include the codes required for the UNIT 4 system.	Medium (SP)	A Procedure guide will be drafted.	Commercial Facilities Officer / Administration Support Officer	June 2026

Appendix C

OVERDUE RECOMMENDATIONS AS AT 30 JUNE 2026

Audit Year	Audit	Recommendation	Priority	Response/ Agreed Action	Responsible Officer	Implementation Due Date	1st Follow up comments	Extension Date	Second Follow up comments	Extension Date	Further Management update	Further extension date
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	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	**May-26** Evidence required and requested but no response received by the deadline. An update will be provided in quarter 2.			
2023/24	Responsive Repairs	19. Performance monitoring data is obtained from the contactors 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.	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	**Mar-26** A workshop was arranged for audit to support the development of a process to be documented. This did not go ahead but has been rearranged for mid-July.	
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 – • 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 resources, the data received day to day, operational admin and data	Asset Manager	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	~~Apr-25~~ Mar-26

				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.							an asbestos register. In addition to this a new asbestos management plan will be written, circulated and appropriately approved. **June-26** A plan has been written and is being finalised.	
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	Nov-24	**Nov-24** No response		**Dec- 24** No response			**Jan-25** - Resources and staffing have prevented full implementation. Mar-25 Following the completion of new surveys these will be uploaded to the appropriate software and, linked to QL. see above. **June-26** A plan has been written and is being finalised.	~~Apr-25~~ ~~Mar-26~~ May-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 streamline 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	Compliance Team Leader – when appointed	Mar-25	**Mar-25** Following the completion of new surveys these will be uploaded to the appropriate software and, linked to QL.	Mar-26	**June-26** A plan has been written that does not include dates, just a timeframe of 72 weeks.			

				recommendation 3. being addressed.								
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	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	**June-26** A workshop was arranged for audit to support the development of a process to be documented. This did not go ahead and has been rearranged. Additionally, audit was advised all contracts had a named contract manager and meetings were being recorded, no evidence was provided to support this.			
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	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	**May-26** as per recommendation 8, no evidence has been provided to support this. It will be provided once the procurement has completed.	May-26
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	Dec-25	**Dec-25** - Extension due to staff absence	Mar-26	**June-26** Requested evidence to test, no evidence received.			
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	Dec-25 Mar-26	**Dec-25** - Extension due to staff absence	Mar-26	**June-26** A workshop was arranged for audit to support the development of a process to be documented. This did not go ahead but has been rearranged for mid-July.			
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	High	A full review of the process will be carried out, with the team, the process will then be documented and monitored going forward.	Responsive repairs, Voids and Minor Works Team Manager and	Dec-25	**Mar-26** A workshop was arranged for audit to support the development of a process to be documented. This did					

		of all work issued to the contractor.		Regular tracking of live jobs is undertaken already.	Asset and Compliance Team Manager		not go ahead but has been rearranged for mid-July.						
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.	Dec-25	**Mar-26** A workshop was arranged for audit to support the development of a process to be documented. This did not go ahead but has been rearranged for mid-July.						
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.	Dec-25	**Mar-26** A workshop was arranged for audit to support the development of a process to be documented. This did not go ahead but has been rearranged for mid-July.						
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	The lack of closure of QL orders and absence of receipt confirmation has led to inefficiencies and potential financial risk. 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.	Responsive Repairs, Voids and Minor Works Team Manager.	Mar-26	**Mar-26** A workshop was arranged for audit to support the development of a process to be documented. This did not go ahead but has been rearranged for mid-July.						
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.	Mar-26	**Mar-26** A workshop was arranged for audit to support the development of a process to be documented. This did not go ahead but has been rearranged for mid-July.						
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.	Mar-26	**Mar-26** A workshop was arranged for audit to support the development of a process to be documented. This did not go ahead but has been rearranged for mid-July.						
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	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.	Mar-26	**Mar-26** A workshop was arranged for audit to support the development of a process to be documented. This did not go ahead but has been rearranged for mid-July.						

		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.										
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.	Mar-26	**Mar-26** A workshop was arranged for audit to support the development of a process to be documented. This did not go ahead but has been rearranged for mid-July.					

EXTENDED RECOMMENDATIONS

Audit Year	Audit	Recommendation	Priority	Response/ Agreed Action	Responsible Officer	Due Date	1st Follow up comments	Extension Date	Second Follow up comments	Extension 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	Sept 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.	Aug-26
2025/26	Health & Safety	1. All overdue risk assessments are reviewed and updated as necessary by managers and compliance monitored by the Health and Safety Officer.	Medium	All risk assessments identified as requiring review in the spreadsheet issued in January 2025 will be completed.	Health and Safety Officer	Mar-26	Extension agreed by HR & Chief Exec	Jun-26				
2025/26	Health & Safety	2. The date of the next review is recorded on SHE Assure following the update of the assessments.	Medium	Following on from recommendation 1 above, the SHE Assure system will be updated to detail the next review date.	Health and Safety Officer	Apr-26	Extension agreed by HR & Chief Exec via email on 26/03/2026	Jun-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	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	**April-26** Procedure to be written following the changes in the planned maintenance service and further training to be given to relevant officers. **June-26** A workshop was arranged for audit to support the development of a process to be documented. This did not go ahead but has been rearranged for mid-July.	Aug-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	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. **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.	~~Sept-24~~ ~~Mar-25~~ ~~Sept-25~~ ~~Dec-25~~ ~~Mar-26~~ Jun -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	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	**April-26** Procedure to be written following the changes in the planned maintenance service and further training to be given to relevant officers. **June-26** A workshop was arranged for audit to support the development of a process to be documented. This did not go ahead but has been rearranged for mid-July.	Aug-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	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	**April-26** Procedure to be written following the changes in the planned maintenance service and further training to be given to relevant officers. **June-26** A workshop was arranged for audit to support the development of a process to be documented. This did not go ahead but has	Aug-26		

									been rearranged for mid-July.			
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	Oct-24	**Oct-24** No response on evidence requested.		**Dec-24** - Audit testing highlighted controls are not in place for all types of certifications; 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. **Apr - 26** - Extended in line with recommendations 2,4,6 to allow time for process mapping to be conducted. **June-26** A workshop was arranged for audit to support the development of a process to be documented. This did not go ahead but has been rearranged for mid-July.	~~Mar 26~~ Aug 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	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			**Apr -26** - Extended in line with recommendations 2,4,4,6,7 to allow time for process mapping to be conducted. **June-26** A workshop was arranged for audit to support the development of a process to be documented. This did not go ahead but has been rearranged for mid-July.	Aug-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	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	**Apr -26** - Extended in line with recommendations 2,4,4,6,7 to allow time for process mapping to be conducted. **June-26** A workshop was arranged for audit to support the development of a process to be documented. This did not go ahead but has been rearranged for mid-July.	Aug-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	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	**Apr -26** - Extended in line with recommendations 2,4,4,6,7 to allow time for process mapping to be conducted. **June-26** A workshop was arranged for audit to support the development of a process to be documented. This did not go ahead but has been rearranged for mid-July.	Aug-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	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	**Jan-26** - Request to further extend to July 26 as it is dependent on the information being available within the finance system.	Jul-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	Apr-26	**May-26** - Extension to December 2026 as this will form part of the Project Compliance Managers role.	Dec-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	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	**April-26** Asset Management Strategy will be presented to Scrutiny in Sept 26 with the draft policies to be approved and referenced in the strategy.	Oct-26		

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	Dec-25	**Dec-25** - Extension due to staff absence	Mar-26	**Jan-26** Further extension requested.	Jul-26		

Appendix D

2025/26 INTERNAL AUDIT PERFORMANCE

Performance Measure	Position as at 30/06/2026	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 Annual opinion to be reported to Audit and Governance Committee in August 2026.
95% Customer Satisfaction with the Internal Audit Service	100%	2025/26 – 8 responses received.
To provide an efficient and compliant audit service -		
• *Fieldwork is completed within two months of the start date.	50%	This has been due to delays in receiving information for service areas and staff absences within the internal audit service.
• Management Debriefs are scheduled within 2 weeks of field work being completed and signed off.	92%	
• *Management Responses are received within 2 weeks of the debrief meeting.	83%	
• *Draft audit reports are issued within 1 week of receipt of full management responses.	80%	
• *Final audit reports are issued within 1 week of draft audit reports.	18%	This is due to further clarification being requested at draft stage.
• *, **75% of agreed actions are subsequently signed off as implemented within the agreed time scale. This will increase to 85% in 2026/27 and 100% in 2027/28.	2025/26 to date 85%	

**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.*