Outstanding Internal Audit Actions

Generated Date	Jan-26
Action Criteria	
Project	Internal Audit

Business Rates

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
4287	Low	Management will: • Update the procedure index in respect of Business Rates • Complete the update and migration of all Business Rates procedures into the new standardised format and template • Address any remaining gaps in procedures identified during the update process Implement and follow a clear timeline to coordinate the completion of this work, using the central tracking spreadsheet to monitor progress	31 Dec 2025	30 Apr 2026	Description: Update: Good progress has been made to review all procedures and this task is approximately 60% complete. However, some additional demands on the team have delayed completion beyond the initial target date, and this is now anticipated to be completed by 30 April 2026 Update Date: 19/01/2026 Description: Due date moved as requested by Council Tax and Business Rates Manager with comments below: Excellent progress has been made by the revenues team to produce a full index of procedure notes for the department. Due to some unforeseen challenges within the section and a late budget from Central Government within the section we have been unable to meet the target date. Work is ongoing within the team to complete the indexes. Amended dates 30.04.2026 Update Date: 23 Dec 2025 Description: Work is progressing on the action, and on track to complete Update Date: 03 Dec 2025

Capacity Planning

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
4831	High	Consider the development of a proportionate, corporate approach for assessing capacity and resource availability across all service areas. This should support services to: • Set out their BAU activity, planned change work and expected future pressures • Understand the time and effort involved in BAU tasks, including typical volumes and peaks• Record the resources they have available, such as people, time and skills • Compare workload with available capacity so they can identify gaps, pressures or risks of overcommitting. • Provide clear capacity information to support decision making, rather than relying solely on professional judgement. Capacity assessments should be reported and monitored through an agreed route so that risks are visible and the Council can see where support or prioritisation is needed.	30 Sep 2026	30 Sep 2026	Description: Following the recent completion of the Capacity Planning advisory review, the resulting action has now been uploaded for monitoring. Updates will be provided by the assigned owner as the action progresses. Update Date: 14 Jan 2026
4832	Medium	Create a single Service Planning Methodology that sets out the full process for preparing, reviewing and approving and monitoring of Service Plans. It should explain: • The steps in the process and who is responsible at each stage. • What Service Plans must include, covering BAU activity, planned change, pressures, risks, dependencies and resourcing. • The approval route and how decisions are recorded. • The supporting guidance, templates and timelines.	30 Jun 2026	30 Jun 2026	Description: Following the recent completion of the Capacity Planning advisory review, the resulting action has now been uploaded for monitoring. Updates will be provided by the assigned owner as the action progresses. Further Information: Update Date: 14 Jan 2026
4833	Medium	Document the process for reviewing and challenging Service Plans, including how the Transformation Team undertakes the review, who is involved and what the purpose of the review is. The team should also develop internal guidance or a simple checklist to ensure that key checks are carried out consistently and that decisions and follow-up actions are recorded.	30 Jun 2026	30 Jun 2026	Description: Following the recent completion of the Capacity Planning advisory review, the resulting action has now been uploaded for monitoring. Updates will be provided by the assigned owner as the action progresses. Further Information: Update Date: 14 Jan 2026

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
4835	Medium	Set clear standards for updating the Transformation Programme tracker so that monitoring of actions is consistent and reliable. This should include: • Clear definitions for RAG ratings • Minimum requirements for commentary, particularly where actions are delayed or at risk Periodic review to check that updates have been submitted as expected and that information is complete and accurate.	30 Jun 2026	30 Jun 2026	Description: Following the recent completion of the Capacity Planning advisory review, the resulting action has now been uploaded for monitoring. Updates will be provided by the assigned owner as the action progresses. Further Information: Update Date: 14 Jan 2026
4834	Low	Develop guidance or a checklist to support services in considering Local Government Reorganisation(LGR) as part of the 2027/28 Service Planning cycle. It should: • Highlight key areas for services to consider, such as statutory duties, future operating models, resource implications and dependencies. • Provide prompts to help managers assess these impacts in a consistent and proportionate way. • Include a straightforward way for services to record assumptions, risks and uncertainties	31 Dec 2026	31 Dec 2026	Description: Following the recent completion of the Capacity Planning advisory review, the resulting action has now been uploaded for monitoring. Updates will be provided by the assigned owner as the action progresses. Further Information: Update Date: 14 Jan 2026

Capital Programme

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
3733	Medium	Management will introduce a review and sign off of the draft annual Capital Programme to reduce risk of reporting errors	31 Dec 2025	31 Dec 2025	Description: The Capital Programme will be reviewed as it progresses through Head of Finance and CLT in January 2026, Cabinet (10/02/2026) and finally reviewed and signed off by Council on 25th February 2026 Further Information: Update Date: 29 Dec 2025
					Description: The capital programme is still in draft version. However it is being reviewed and examined by the Head of Finance as part of the budget process Further Information: Update Date: 08 Dec 2025
					Description: The capital programme spreadsheet is not complete yet. Sign off will be actioned once spreadsheet is complete, likely November/December Further Information: Update Date: 28 Oct 2025
					Description: Additional sign off process, alongside the current review processes. Further Information: Finance will introduce a sign off process for the Capital Programme once it is complete, this will not require extensive set up procedures. The Capital Programme is not a stand alone report but forms part of the Budget and MTFS, and as such is already subject to the reviews of the Budget/MTFS that take place - management, budget managers, partners, Overview and Scrutiny, Cabinet, and Council. Update Date: 03 Sep 2025
3734	Medium	We will review and formalise the capital programme governance framework by: • Updating The Financial Procedures (included within the Constitution) and Budget Process: A Guide for Budget Managers to reflect current practices, including the role of the Informal Cabinet in capital bid review. • Ensuring both documents are subject to formal approval and made readily accessible (e.g. via the Council intranet). • Developing comprehensive procedures that clearly outline the end-to-end capital programme process, including capital bid approvals, in-year amendments and monitoring procedures, record keeping and roles and responsibilities	31 Dec 2025	31 Dec 2025	Description: Sandra Beard will be updating the document as the new head of service Further Information: Update Date: 30 Dec 2025
					Description: The existing document The Budget Process 2026/27 A Guide for Budget Managers, will be enhanced to include further detail on the capital programme process. The role of informal Cabinet in the bid approval process is already covered but will be reviewed to ensure that it is sufficiently detailed. Further Information: Update Date: 12 Nov 2025
					Description: This action will be taken forward by the new Head of Service. Further Information: Update Date: 16 Sep 2025

Complaints and Compliments Management

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
4288	Medium	Management to review the current Gap Analysis and Project and Implementation Plan, ensuring the following: ☐ all passages from the Complaints Handling Code are analysed as part gap analysis, even where gaps are known to not exist; ☐ all agreed actions are SMART with a clear owner and specific target implementation date; ☐ a process is in place for monitoring action completion and assuring the relevant oversight group over progress. The Gap Analysis and Project and Implementation Plan will undergo the Council's transformation and approval process to confirm its comprehensiveness, and the Council is able to deliver the necessary change. As part of the transition under the new Complaints Handling Code, management will review the current complaints process to identify efficiencies to enable the timelier processing of complaints.	31 Oct 2025	31 Oct 2025	Description: All actions have been completed with the exception of a timescale for completion of actions within the action plan, which is work in progress. Further Information: Update Date: 07 Jan 2026
4289	Medium	Management will ensure that both the external and internal staff feedback policies align in content, have appropriate version control and are subject to formal approval. As part of the gap analysis against Complaints Handling Code, consideration should be given as to whether one single policy should be made available to both customer and staff.	31 Mar 2026	31 Mar 2026	Description: Action is on target to meet the deadline and more information will be provided as the action implementation progresses. Further Information: Update Date: 07 Jan 2026
4291	Medium	Management will remind services of the requirement to send acknowledgments within five working days of a complaint being received and to retain and upload evidence this. Management will consider the value in implementing a process for monitoring the completion of SIAs. This might include: ☐ The lead responsible for agreeing the SIA applying a due date; ☐ The lead responsible providing narrative/evidence that the action has been completed by the due date; and, ☐ At the due date, the Complaints and Compliments Lead confirming and closing the SIA.	31 Mar 2026	31 Mar 2026	Description: Action is on target to meet the deadline and more information will be provided as the action implementation progresses. Further Information: Update Date: 07 Jan 2026
4292	Medium	The Communications and Engagement Lead to consider the best way to communicate compliments in collaboration with the Complaints and Compliments Lead. As part of this and to aid analysis of compliments, management will add a "compliment type" field to the Compliments Tracker, e.g., service excellence, staff courtesy, responsiveness, problem solving, community engagement, or innovation/improvement.	31 Mar 2026	31 Mar 2026	Description: Action is on target to meet the deadline and more information will be provided as the action implementation progresses. Further Information: Update Date: 07 Jan 2026

Council Tax

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
3936	Low	Management will continue to: • Complete the procedure index for Council Tax, ensuring all necessary procedures are included • Address any subsequent gaps in procedures identified • Update refund procedures to clearly document approval levels based on refund value • Implement a process to periodically review and update procedures	31 Dec 2025	30 Apr 2026	Description: Update: Good progress has been made to review all procedures and this task is approximately 60% complete. However, some additional demands on the team have delayed completion beyond the initial target date, and this is now anticipated to be completed by 30 April 2026 Update Date: 19/01/2026 Description: Due date moved as requested by Council Tax and Business Rates Manager with comments below: Excellent progress has been made by the revenues team to produce a full index of procedure notes for the department. Due to some unforeseen challenges within the section and a late budget from Central Government within the section we have been unable to meet the target date. Work is ongoing within the team to complete the indexes. Amended dates 30.04.2026 Further Information: Update Date: 23 Dec 2025 Description: Work is progressing on the action, and on track to complete Further Information: Update Date: 03 Dec 2025 Description: Work is progressing on the action, and on track to complete Further Information: Update Date: 04 Nov 2025 Description: This is a work in progress, work to complete in December Further Information: Update Date: 11 Sep 2025 Description: Not started Further Information: Update Date: 11 Sep 2025

Creditor Payments

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
4170	Medium	Management will undertake a review of creditor procedure notes, including supplier setup and amendment guidance, to ensure they are complete, accurate, and up to date. As part of this review, management will: -Consolidate all guidance into a single, central location accessible to both accounts payable and non-accounts payable staff -Remove duplication and outdated versions and apply clear version control -Address gaps in coverage, including documenting payment run approval responsibilities, providing further guidance on credit notes for both accounts payable and non-accounts payable staff -Introduce a process for periodic review and update of the suite of procedure notes	31 Dec 2025	31 Dec 2025	Description: Work has started Further Information: Update Date: 29 Dec 2025 Description: Work has begun, we will need to push back until at least the end of January due to the volume and work constraints within the team. Services are made aware of all updates that relate to their responsibilites for setting up and amending supplier accounts by email. Attached are recent emails sent to all TechOne Purchase Ledger users after the recent audit. Further Information: Update Date: 29 Dec 2025 Description: Following the recent completion of the Creditor Payments audit (28/10/2025), the resulting action has now been uploaded for monitoring. Updates will be provided by the assigned owner as the action progresses Further Information: Update Date: 30 Oct 2025

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
4171	Medium	Management will: •Develop and maintain a formally documented scheme of delegation and financial approval register, setting out the authorised approval limits for each role. •Ensure the document is approved by senior management, reviewed periodically, and updated where changes occur, with all amendments documented and approved. •Share the approved register with Heads of Service so they can confirm staff limits are appropriate for their teams.	31 Dec 2025	31 Jan 2026	Description: The target date change was requested following the appointment of a new Head of Finance, to allow sufficient time for the action to be reviewed and implemented Further Information: Update Date: 17 Dec 2025 Description: Please extend this action to the end of January to give the new Head of Finance time to review this. Further Information: Update Date: 17 Dec 2025 Description: Information with Head of Finance for a decision Further Information: Update Date: 10 Dec 2025 Description: Pulling information together at present for new HoS that started in November Further Information: Update Date: 01 Dec 2025 Description: Following the recent completion of the Creditor Payments audit (28/10/2025), the resulting action has now been uploaded for monitoring. Updates will be provided by the assigned owner as the action progresses Further Information: Update Date: 30 Oct 2025
4173	Medium	The Head of Finance will introduce regular monitoring reports in TechOne comparing invoice date to PO approval date and review the results. Exceptions will be escalated to the Corporate Director (Finance and Resources), who will present them to CLT for review. CLT will be responsible for challenging services and reinforcing compliance with the No PO No Pay policy. In the meantime, communications will be issued to services advising staff that retrospective ordering is not permitted under the No PO No Pay policy and that this will be monitored and reported to CLT.	31 Mar 2026	31 Mar 2026	Description: I have inherited this action from my predecessor. I will discuss with the relevant staff members to understand the ask and take action to implement by the due date. Further Information: Update Date: 22 Dec 2025 Description: Following the recent completion of the Creditor Payments audit (28/10/2025), the resulting action has now been uploaded for monitoring. Updates will be provided by the assigned owner as the action progresses Further Information: Update Date: 30 Oct 2025
4180	Low	Management will investigate the replacement of the inactive external user account with a dedicated system account, removing the dependency on a legacy login and ensuring that all active accounts accurately reflect current users.	31 Dec 2025	31 Jan 2026	Description: As per below request, actions has been moved on 31st January 2026 Further Information: Update Date: 05 Jan 2026 Description: Please extend to 31 January as testing has not finished. Further Information: Update Date: 30 Dec 2025 Description: Testing removal of user Further Information: Update Date: 17 Dec 2025 Description: Investigating how many processes will be affected by this change Further Information: Update Date: 01 Dec 2025 Description: Following the recent completion of the Creditor Payments audit (28/10/2025), the resulting action has now been uploaded for monitoring. Updates will be provided by the assigned owner as the action progresses Further Information: Update Date: 30 Oct 2025

General Ledger

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
4630	Medium	Management will undertake a formal review and update of its Financial Procedure Rules within the Constitution to ensure they remain current, fit for purpose, and aligned with relevant legislation and best practice. The council will implement a formal review cycle for its Financial Procedure Rules, ensuring they are reviewed at least every two years, or sooner if there are significant changes in legislation, financial systems, or governance arrangements.	30 Jun 2026	30 Jun 2026	Description: To be undertaken in the New Year so as to ensure completion by the due date. Further Information: Update Date: 22 Dec 2025

4632	Medium	Management will develop and implement a formal journal processing policy that: • Defines segregation of duties and journal approval requirements. • Specifies permitted exceptions and their rationale. • Requires supporting documentation to be attached to all journals to ensure a complete and accessible audit trail is maintained. • Is approved by the Head of Finance and communicated to relevant staff.	31 Mar 2026	31 Mar 2026	Description: I have inherited this from my predecessor. I will speak to the relevant staff members to understand the ask and ensure that it is implemented by the due date. Further Information: Update Date: 22 Dec 2025
4633	Medium	We will introduce review and sample checking of high value journals.	31 Mar 2026	31 Mar 2026	Description: I have implemented this from my predecessor. I will speak to the relevant staff members to understand the ask and ensure that it is implemented by the due date. Further Information: Update Date: 22 Dec 2025
4634	Medium	Management will review the current process and consider splitting the responsibilities for daily cash postings and bank reconciliations between different personnel to strengthen segregation of duties.	31 Mar 2026	31 Mar 2026	Description: I have inherited this from my predecessor. I will speak to the relevant staff members to understand the ask and ensure that it is implemented by the due date. Further Information: Update Date: 22 Dec 2025
4640	Medium	Management will explore the potential to implement a formal assurance process by obtaining periodic reports or automated notifications from TechOne confirming successful completion of daily backups.	31 Jan 2026	31 Jan 2026	Description: T1 have provided their standard documentation that should satisfy controls around the system. Further Information: Update Date: 02 Jan 2026 Description: Case 00777708 raised with TechOne Further Information: Update Date: 17 Dec 2025
4631	Low	Management will implement a formal document control process to ensure all procedures are updated to include version history, review dates, responsible individuals, and defined review frequency. Management will ensure procedures are subject to regular review.	31 Jan 2026	31 Jan 2026	Description: I have inherited this action from my predecessor. I will speak to the relevant staff members to understand the ask and ensure that it is completed by the due date. Further Information: Update Date: 22 Dec 2025
4636	Low	Management will: - Implement a formal review process for payroll reconciliations. - Include payroll reconciliation as a mandatory item in the Finance month-end checklist. - Record the date of completion and review on all reconciliations to evidence timeliness.	31 Jan 2026	31 Jan 2026	1. The team is currently testing the methodology, we are on track for timely implementation. 2. Will be included from following month-end. On track. 3. This is done automatically by T1 (our financial system Update Date: 15 Jan 2026
4639	Low	Management will include dedicated fields within the annual user access review log to record: - Any access changes requested as a result of the review; - Confirmation that these changes were actioned; and - The date on which the changes were implemented.	31 Jan 2026	31 Jan 2026	Description: Review log has been updated with relevant columns. User Review has started and is subject to Manager's making their returns by 7 January 2026 Further Information: Update Date: 16 Dec 2025
4641	Low	Management will implement a formalised approval process for the creation and amendment of GL codes. This process will include: - Defined roles and responsibilities for initiating, reviewing, and authorising changes. - Documented approval records retained for audit purposes. - Integration of the approval step into existing financial controls, such as the month-end checklist.	31 Mar 2026	31 Mar 2026	Description: I have inherited this from my predecessor. I will speak to the relevant staff members to understand the ask and ensure the it is implemented by the due date. Further Information: Update Date: 22 Dec 2025

Housing Benefits

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
3929	Low	We will continue to: • Complete the update and migration of all Housing Benefit procedures into the new standardised format and template • Address any remaining gaps in procedures identified during the update process • Implement and follow a clear timeline to coordinate the completion of this work, using the central tracking spreadsheet to monitor progress	31 Mar 2026	31 Mar 2026	Description: Update: good progress is being made against the action, but the volume of very technical procedures requiring review has meant that this is taking longer than originally anticipated. The task is approximately 50% complete, and with limited capacity in Q4 due to annual updating required, the new target date for completion has been moved to end of Q1 2026. Update Date: 19/01/2026 Description: work is continuing and in progress Further Information: Update Date: 16 Dec 2025 Description: Work is ongoing and in progress as planned Further Information: Update Date: 30 Oct 2025 Description: Following the recent completion of the audit, the resulting action has now been uploaded for monitoring. Updates will be provided by the assigned owner as the action progresses Further Information: Update Date: 12 Sep 2025
3931	Low	Once parameters are input, both managers will sign the parameter record, and a scanned copy of the signature sheet will be held as evidence of this two-stage verification process	31 Mar 2026	31 Mar 2026	Description: This action can only be carried out as part of the annual billing processes in March 2026. However, annual billing procedures have already been updated in advance to include this action. No further updates to this audit action will be applied until the action has been completed in March 2026. This has been agreed with Internal Auditor & Monitoring Officer. Further Information: Update Date: 07 Nov 2025 Description: Following the recent completion of the audit, the resulting action has now been uploaded for monitoring. Updates will be provided by the assigned owner as the action progresses Further Information: Update Date: 12 Sep 2025

Payroll

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
3974	Medium	The Council will finalise and approve the Claiming Additional Hours and Overtime guidance, incorporating clear procedures for claim submission, authorisation, thresholds, and TOIL agreements, and ensure it is effectively communicated to all staff.	31 Mar 2026	31 Mar 2026	Description: This is being drafted for inclusion with the Expenses policy with a view to being approved at February Employment Committee Further Information: Update Date: 02 Dec 2025 Description: Update provide by Head of HR & OD - 'policy is being drafted to be endorsed at February employment committee' Further Information: Update Date: 06 Nov 2025

Transformation

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
3756	High	The PMO will create a standardised project management toolkit, which will include including templates and guidance for consistent project management. This could be supported by training for Project Managers to ensure consistent application and continuous improvement of project management practices.	31 Mar 2026	31 Mar 2026	Description: BC creation using new templates ongoing. Minor updates to templates under way. Further Information: Update Date: 01 Dec 2025
					Description: Templates available for use, and being implemented for Business Case and PID creation, Project categorisation approved at transformation Board and training being arranged for team to create a consistent baseline knowledge. Further Information: Update Date: 11 Nov 2025
					Description: The toolkit has started to be developed. The templates have been completed in draft ready for reflection with teams. The project category criteria shall be presented to Transformation bord in September. And the framework is being reviewed and will be presented in October for approval. Further Information: Update Date: 10 Sep 2025
					Description: Staff now recruited in the team to support delivery Further Information: A Programme Manager has now been recruited in the team and started early Aug. The planning around the audit actions will commence from Sept 25. Update Date: 22 Aug 2025
3757	Medium	Management will explore ways in which a project management system can be utilised to aid in the planning, tracking, and monitoring of all projects, which will aid in the standardization of project management within the Council. Options analysis should take place to understand potential benefits and risks.	31 Mar 2026	31 Mar 2026	Description: PM Tool review ongoing. Standardized reporting dashboards in place for Major projects. Further Information: Update Date: 01 Dec 2025
					Description: Reviewing requirements on the back of ICT Audit report. Further Information: Update Date: 11 Nov 2025
					Description: ICT are looking at Microsoft Accelerator solution, and HDC PMO will consider this as an option along with Smartsheets used by SCDC and CCity. We will be starting these conversations and development of requirements and solution comparisons end of September. Further Information: Update Date: 10 Sep 2025
3760	Medium	The PMO will ensure that financial assessments are completed and signed-off by the Finance Business Partner prior to project initiation.	31 Mar 2026	31 Mar 2026	Description: As per previous update, will be included in BC as they are created. Further Information: Update Date: 01 Dec 2025
					Description: Business cases (subject of other action) will contain clear financial impact, review and sign/0ff from Finance Business partner. This is ongoing and on track as per other action. Further Information: Update Date: 11 Nov 2025
					Description: This aligns to other audit actions in relation to completion of business cases and PIDS for active projects, and completion of business cases for capital projects and new initiatives. The templates will now include collaboration with Corporate Services, including financial services, and copies will be shared with Finance for comment before approval is sought. Further Information: Update Date: 10 Sep 2025

3761	Medium	The PMO should ensure that a risk register is developed, maintained, and regularly reviewed for each project. The register should capture identified risks, their potential impact and likelihood, assigned risk owners, risk scores and mitigation or response plans.	31 Mar 2026	31 Mar 2026	Description: Proposed PMO Risk register alignment to Corporate risk approach being reviewed and confirmed. Further Information: Update Date: 01 Dec 2025
					Description: Standardized risk register is drafted, and will be promoted for use with revised SharePoint site. risk is also looking to be standardised and reported at Transformation Board on Programs and Major projects. Further Information: Update Date: 11 Nov 2025
					Description: This has started with individual projects, and registers will be reviewed collectively once a central project solution is embedded. We have started the conversation regarding possible solutions for a central system. Further Information: Update Date: 10 Sep 2025
3762	Medium	The PMO will ensure that regular progress reports are completed by all Project Managers.	31 Mar 2026	31 Mar 2026	Description: Monthly Dashboard reporting in place for Major projects. Evolving to Programs and Project level. Further Information: Update Date: 01 Dec 2025
					Description: Process in place to report on Major Projects and programs. PMO team alignment to Major Projects and Programs in place, with 1-2-1 relationships. Further Information: Update Date: 11 Nov 2025
					Description: This has started. The PMO is now fully recruited, and the team are building relationships with teams across the Council. The initial request is for light progress updates being requested from Sept, with further development of full progress reports being expected once the project initiation document has been completed. Further Information: Update Date: 10 Sep 2025
3764	Medium	The PMO will ensure that all Project Managers have completed a Benefits Realisation Plan, including benefit owners, measurable outcomes, and timelines for realisation.	31 Mar 2026	31 Mar 2026	Description: as per previous update, now included in proposed PMO process flow and BCs Further Information: Update Date: 01 Dec 2025
					Description: Benefits are clearly articulated within the Business case and updated project flow now contains a benefits realisation phase to monitor and review benefits against Business Case when implementation completed. Further Information: Update Date: 11 Nov 2025
					Description: The templates for initiation phase have been updated and the PMO team are starting to use them, including the benefit realisation. this is currently on an individual basis and will be collectively managed once a new project solution has been implemented. Further Information: Update Date: 10 Sep 2025

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
3766	Medium	The PMO will consider ways in which a live dashboard can be implemented to provide real-time visibility into all projects within the Transformation Programme to ensure continuous monitoring and accountability.	31 Mar 2026	31 Mar 2026	Description: Dashboards evolving to be available to Heads of Service in the new year - Current Major Projects summary and Program Level available. Will evolve to Single Major project level in Jan. Further Information: Update Date: 01 Dec 2025 Description: Transformation Board Dashboards continue to evolve to report at a Program and major Project level. These will then also be used to allow instant update on a single project or program if required. New Service plan will enable risk and benefit reporting within the dashboards once available. Further Information: Update Date: 11 Nov 2025 Description: The collation of progress updates for the Transformation Plan projects are now managed in MS Power Lists, and dashboards in MS Power BI have been created for Sept Transformation Brd. Further Information: Update Date: 10 Sep 2025
3759	Low	The PMO should ensure that a project initiation document is completed prior to project initiation. The document should include planned aspects of the project, such as the scope, benefits, agreed milestones and tolerances, budget, risks and governance structures.	31 Mar 2026	31 Mar 2026	Description: Once BC are in place, PID will be evaluated. On track for target date. Further Information: Update Date: 01 Dec 2025 Description: Ongoing Audit of BC and PID, focus is to provide BC initially to ensure consistent information available for PID creation based upon clear business case. PIDs will be in place for all Major Projects as a minimum. Further Information: Update Date: 11 Nov 2025 Description: The priority is to first address the controls and relevant documentation for active projects, then to promote the new PMO framework across the council, providing direct support for services and regular 'in the loop' sessions. This will help with the promotion of the support provided, and clear communication regarding expectations and process. Further Information: Update Date: 10 Sep 2025
3763	Low	The PMO will ensure that each project has an identified Finance Business Partner and that areas of future financial implications and costs, such as efficiency savings are identified prior as part of the project planning process prior to project initiation.	31 Mar 2026	31 Mar 2026	Description: As per previous update, being included as part of BC creation and financial sign off. Further Information: Update Date: 01 Dec 2025 Description: This will be captured as part of the Business case Action and is progressing on plan. Further Information: Update Date: 11 Nov 2025 Description: This aligns to other audit actions in relation to completion of business cases and PIDS for active projects, and completion of business cases for capital projects and new initiatives. The templates will now include collaboration with Corporate Services, including financial services, and copies will be shared with Finance for comment before approval is sought. Further Information: Update Date: 10 Sep 2025

Workforce Development Strategy

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
4836	Low	At the conclusion of the Leadership Development Programme in March 2026, management will prepare a closure report to summarise, attendance and compliance against all modules, key outcomes and action plan to move into BAU	31 Mar 2026	31 Mar 2026	Description: Following the recent completion of Workforce Development Strategy audit, the resulting action has now been uploaded for monitoring. Updates will be provided by the assigned owner as the action progresses. Further Information: Update Date: 14 Jan 2026

Code of Procurement Audit 24.25

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
3371	Medium	The Code of Procurement reform changes need to be expedited on the back of this audit and the Procurement Act 2023 updates due to happen in early 2025 to ensure effective and efficient procurement thresholds. The Procurement Lead with the support of the Monitoring Officer to document, review and update (as applicable) a full suite of Procurement documentation to include the Code of Procurement, the Procurement Aide Memoire and supporting procedure notes. Internal Audit recommends that this documentation is reviewed (and is subject to appropriate approval) once every 3 years, or when regulations change (if they change before 3 years). The procurement documentation will be updated by the Procurement Lead/team after discussions with the Monitoring officer and will be reviewed and approved by Director of Finance and Corporate Services. (Amber-Medium).	28 Apr 2025	31 Dec 2025	Description: As per below comments, due date has been moved with agreement from Interim S151 Officer - see email attachment for audit trail. Further Information: Update Date: 12 Jan 2026 Description: Following my appointment as Procurement Manager (01/12/25) I am reviewing the current Code of Procurement and will be sending a revised version to 3Cs Legal by 16/01/25) for review and comments. Further Information: Update Date: 05 Jan 2026 Description: As discussed at the Corporate Governance Committee at their meeting in September 2025, the Head of Democratic Services has appointed a new Procurement Manager, who will be joining the organisation on 1 December 2025. The new Procurement Manager will be tasked with taking this work forward in consultation with relevant stakeholders and the Monitoring Officer . A refreshed Code of Procurement will be taken through the appropriate governance touch points in due course. Further Information: Update Date: 11 Nov 2025 Description: This date has been revised to reflect the necessary governance touchpoints of the Constitution Working Group, Corporate Governance Committee, and Full Council Approval. The Monitoring Officer also intends to engage the incoming Procurement Manager in the drafted of this chapter. Further Information: Update Date: 11 Sep 2025 Description: The Code of procurement hs been revised and updated to reflect the change in the Procurement Act 2023. This will need to be approved by members and incorporated in the Constitution. Further Information: Updated and on target Update Date: 03 Sep 2025

Committee Governance Structure 24.25

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
3716	Medium	The Constitution Review Working Group will evaluate the current scheme of delegation to identify gaps, ambiguities and areas where further detail is needed. This should include an assessment of roles, responsibilities, and authority at each level of the Council. Key stakeholders may need to be engaged throughout the process.Specific delegated authorities should be clearly defined within a clear, structured document. The authority, responsibilities and limits of decision making for each individual, committee or department should be clearly outlined. The delegation should include levels of financial authority, operational decisions and strategic responsibilities as appropriate.	31 Mar 2026	31 Mar 2026	Description: Comments provided by Head of Democratic Services & Monitoring Officer - Officers have engaged the Association of Democratic Services Officers (ADSO) to provide technical support on updating the Constitution. Officers and ADSO are currently working through the existing Scheme of Delegation with key stakeholders, and it will be taken through the Constitution Working Group, CGC and Full Council as soon as possible. This is a complex piece of work which will require the new draft to align to other areas of the Constitution as well as the existing organisational structure. The Monitoring Officer will keep the Committee updated on progress towards the target date. Further Information: Update Date: 09 Jan 2026 Description: The Constitution Review Working Group continues to work with the Association of Democratic Service Officers who are currently undertaking a review of this chapter of the Constitution. Further engagement is planned with key stakeholders. This will be presented to the Working Group in due course. Current draft has been provided by ADSO for further review internally with SLT and HoS Further Information: Update Date: 11 Nov 2025 Description: The Constitution Review Working Group is working with the Association of Democratic Service Officers who are currently undertaking a review of this chapter of the Constitution. Further engagement is planned with key stakeholders. Further Information: Update Date: 04 Sep 2025

Home and Hybrid Working 24.25

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
3519	Medium	The Council will review the Flexible Working Policy and guidance following the introduction of the Hybrid Working Policy to ensure consistency.	31 Mar 2026	31 Mar 2026	Description: Policy review is being undertaken Further Information: Update Date: 23 Dec 2025 Description: Policy updates are still being worked on Further Information: Update Date: 02 Dec 2025 Description: Policy updates are being worked on Further Information: Update Date: 04 Nov 2025 Description: This will be started following the approval of the hybrid working policy Further Information: Update Date: 11 Sep 2025

3520	Medium	The Council consider an appropriate monitoring KPI to be reported to Employment Committee as part of the current reporting suite of documents.	31 Mar 2026	31 Mar 2026	Description: As per last months update, work has not yet started on this as other actions related to this are taking priority Further Information: Update Date: 02 Dec 2025
					Description: Work not started on this as other actions in relation to this take priority Further Information: Update Date: 04 Nov 2025
					Description: This will be agreed following approval of the Hybrid Working Policy at Employment Committee Further Information: Update Date: 11 Sep 2025
					Description: Action due date not agreed as depending on action 3517 Further Information: Action due date not agreed as depending on implementation of action 3517. Selected currently to match the due date of action 3517 as 31/03/2026 however this is likely going to be changed at later stage Update Date: 07 May 2025
3692	Medium	Management will introduce a consistent organisational approach to planning and achieving optimum productivity levels. Guidance in this area will be provided to line managers and departmental heads to ensure that there is consistency and that optimal levels of employee performance are maintained. This approach could include a productivity plan per department that sets out the controls for monitoring productivity. This should define HDC's expectations for regular 121s. (Note - HR has confirmed that the need for performance management framework and regular 121's has been identified as part of the Workforce Strategy, and work is already underway to implement them.)	31 Mar 2026	31 Mar 2026	Description: Ongoing work on this. 121s now rolled out across HDC and Service Plans are in place for all service areas to capture key items of work and relevant measures of productivity. We are now in Q4 where service areas will implement the policies and the project team are offering support. Further Information: Update Date: 12 Jan 2026
					Description: Ongoing work on this. 121s now rolled out across HDC and Service Plans are in place for all service areas to capture key items of work and relevant measures of productivity. Services are also working up Team Charters that will identify how teams work within the aims of the Policy, to be rolled out in Q4 as part of the the implementation of the Policy Further Information: Update Date: 05 Nov 2025
					Description: Monitoring Framework for 121 completion implemented Further Information: Consistency of 121s assured through 'My Conversation' training as part of the Management Development Programme in Q2. The 2025 staff survey will include question for all staff regarding 121 completion - outcome will be compared to last year to measure progress. Performance Appraisal forms include requirement to confirm 121s undertaken. Update Date: 04 Sep 2025
					Description: Scoping Underway, draft scheduled for officer review in October, implementation in Q4 so metrics and indicators are formally tracked and reported quarterly as management information from 1st April 2026. Further Information: Approaches for a productivity plan framework by department is underway with a draft framework to be proposed at the end of September. Guidance on 121s including format and frequency has been rolled out to managers through the manager's forum a standard template is now in use and linked directly to the performance management (pay and reward) of officers. Update Date: 04 Sep 2025
					Description: Audit completed, fed back to CLT and HOS, Action Plan in Place Further Information: The Audit on Home and Hybrid working has been concluded with the findings presented for Heads of service to consider in the way they manage their teams. The draft action plan is attached with key actions set for monitoring the completion of 121s and also the requirement for service level productivity planning to be proposed and in place by March 2026. the timing is linked to the formal adoption of a Home Working Policy across the Council Update Date: 29 Aug 2025

Key Financial Controls 24.25					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
3381	High	The finance team should engage with Tech 1 to agree on a clear resolution plan, including a timeline for when and how the issue will be resolved. If Tech 1 fails to offer a satisfactory outcome within the agreed timeframe, senior management involvement may be necessary to escalate the matter and ensure a prompt resolution.	31 Mar 2025	31 Jan 2026	Description: Charge transactions coded to the debtor control account being reviewed and the configuration of the system investigated to stop these errors occuring going forward Further Information: Update Date: 02 Jan 2026
					Description: Nicky Daish spoke to Lyndsay REDACTED (Senior BA at T1) at the T1 User Group meeting in Birmingham on 3 Dec. Some assurance was provided that the rec issues could be investigated. Following a telephone call with Lyndsay on 5 Dec, T1 have sent some charge transaction through for review. Further Information: Update Date: 10 Dec 2025
					Description: As per below comments, due date has been moved to January 2026 with agreement from Interim S151 Officer Further Information: Update Date: 11 Nov 2025
					Description: T1 support have run process that proved transactions have posted correctly and no transactions are missing which may have been part of the issue. They closed the case in September and advised that we would have to use AMS to check the configuration of the system. I have contacted Emma REDACTED at T1 as she has advised that the upgrade to the next version of T1 in November 2025 may help the reconciliation process. Bearing this in mind, can the target date be amended to 31 January 2026. Further Information: Update Date: 28 Oct 2025
					Description: TechOne is continuing to work on resolving the differences and identifying the root cause. At Management's request, the action due date has been extended to 31/10/2025. Further Information: Revised timeline agreed by RSM and sighted by the Head of Audit. Update Date: 05 Sep 2025

Overtime 21.22

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
1625	Medium	The published policy for Expenses and Allowances (including Overtime) will be reviewed and updated to ensure that it is fit for purpose, and accessible to staff and managers. This will support working arrangements prior to a longer term, fundamental review of our policy.	31 Mar 2025	28 Feb 2026	Description: Policy is currently in progress with the aim of it to go to February Employment Committee Further Information: Update Date: 02 Dec 2025
					Description: Policy being drafted Further Information: Update Date: 04 Nov 2025
					Description: This action has been delayed due to work that has been carried out aligning contracts for all permanent members of staff' Further Information: As per request from Head of HR, action has been moved to 28/02/2026 Update Date: 08 Sep 2025
					Description: To be considered by Employment Committee on 15 July 2025 Further Information: Update Date: 01 Jul 2025
					Description: As per CGC 29.01.2025 Further Information: There has been a changeover of Strategic HR Manager sincethe revised date was agreed who has been reviewing somewider policy aspects taking account of external factors relatingto pay across the local government sector.As a result, this action will be carried out in April / May 2025 andrevised policy will be taken to the first Employment Committeeof the new civic year for approval and then communicated tomanagers. This fits with the overall Heads of Servicerestructure that the Chief Executive has conducted and thetraining / development approach that is being implemented tosupport the Heads of Service.Revised target date proposed to be 31 June 2025 Update Date: 12 Mar 2025