Closed Internal Audit Actions

Generated Date	Jan-26
Action Criteria	
Project	Internal Audit
Closed	Since Last Committee Meeting

Business Rates

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
4293	Medium	We will formalise and evidence the process of sample checking of Business Rates refunds	30 Oct 2025	30 Oct 2025	03 Dec 2025	Closure Details: Closed: This action has been fully completed Further Information:
4290	Low	Management will ensure the bill suppression report is generated and reviewed each month.	30 Oct 2025	30 Oct 2025	18 Nov 2025	Closure Details: Closed: This action is completed. Staff have calendar entries to remind of need to check suppression reports and review. Further Information:
4295	Low	Management will enhance the annual billing timetable by including a field to record the actual date each task is completed, to improve traceability and auditability. Additionally, all 'TBC' timeframes should be reviewed and updated with confirmed dates to ensure effective planning and oversight of key billing activities.	19 Nov 2025	19 Nov 2025	18 Nov 2025	Closure Details: Closed: Reported as implemented on final report Further Information:

Capital Programme

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
3735	Medium	Management will establish a centralised repository for pre-project outline business cases and their respective approvals	01 Dec 2025	01 Dec 2025	09 Dec 2025	Closure Details: Closed: The PMO have now completed the collation of business cases or PIDs for all current major projects including capital funded projects. The documents are stored in a central repository. This audit action is now complete (attached list of cases as evidence.) There is now a clear process in place for ensuring a business cases or PID is completed for all new capital funded projects. The current budget approval for 2026/27 is due to be finalised in Feb 2026, and the PMO already have the draft list of new projects subject to approval, and have been working with services regarding these. Further Information:

Complaints and Compliments Management

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
4294	Low	Themes covering the type of compliments received will be included in future annual reports to the CGC	18 Nov 2025	18 Nov 2025	18 Nov 2025	Closure Details: Closed: Action marked as Complete as per finalised audit report dated 27 October 2025 Further Information:

Contract Management

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
3752	Medium	Procurement will ensure the accuracy of the contract register.	31 Mar 2026	31 Mar 2026	09 Jan 2026	Closure Details: Closed: A process is now in place to ensure that the contract register details in ERP are input accurately and when details require amending/updating, these can be monitored by the Procurement Team. Further Information:

Creditor Payments

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
4172	Medium	Management will develop and document a list of valid exceptions where retrospective ordering is acceptable and ensure AP staff understand and apply it consistently so that invoices are processed correctly and ensure urgent but valid cases are paid on time. In addition, management will document payment types which do not require a purchase order and the corresponding approval process.	31 Dec 2025	31 Dec 2025	29 Dec 2025	Closure Details: Closed: AP have given details of the current exceptions, and requested that Procurement pick up the issue of retrospective orders with services as this is not within the current remit or control of Accounts Payable Further Information:
4174	Medium	Management will: •Save instruction emails from the Revenues & Benefits Recovery Team Leader authorising Council Tax and NNDR payments in a shared network folder or directly into TechOne to ensure there is a clear and accessible audit trail. •Enhance the process for Payment Request Forms to obtain independent evidence of approval. Either the approver will be copied into the submission email to AP team, or a separate approval email will be obtained and saved in a shared network folder or directly into TechOne.	31 Dec 2025	31 Dec 2025	05 Jan 2026	Closure Details: Closed: Both items have been fully implemented Further Information:
4175	Medium	Management will ensure that payment run authorisations are signed and dated at the point of approval, with the signed BACS Transmission Document and supporting reports consistently retained in the designated folder.	30 Nov 2025	30 Nov 2025	29 Nov 2025	Closure Details: Closed: A checklist has been created to ensure that all reports are added and signed off by the person processing the pay run. Further Information:
4176	Medium	We will strengthen the credit notes process by communicating to services the requirement to include the original invoice reference on credit notes and ensuring AP staff consistently record invoice references within TechOne, so that each credit can be traced back to the related payment.	31 Dec 2025	31 Dec 2025	08 Dec 2025	Closure Details: Closed: Confirmed with Nicky Daish that the agreed actions are in place. Further Information:
4177	Medium	We will work with system administrators to explore options for making authorisation details visible in TechOne. If this is not possible, a process will be introduced to ensure authorisation evidence is approved via email and uploaded to TechOne.	31 Dec 2025	31 Dec 2025	30 Dec 2025	Closure Details: Closed: Updated to reflect where approval information can be found. Further Information: Closure Details: Closed: Emails will be attached to TechOne. Further Information:
4181	Medium	As part of the wider review of procedure notes, as well as including expectations for the approver's review and sign-off, management will also set out the required documentation to be retained for each payment run. The Accounts Payable team will ensure the agreed documents are consistently saved in the designated folder to provide a complete audit trail.	31 Dec 2025	31 Dec 2025	29 Dec 2025	Closure Details: Closed: See attachment on previous update Further Information:

General Ledger

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
4635	Medium	We will expedite resolution of the system issue with TechOne and document interim controls to ensure completeness of debtor balances.	31 Jan 2026	31 Jan 2026	02 Jan 2026	Closure Details: Closed: This is a duplication of Action 3381 Further Information:
4637	Low	Management will ensure the checklist is subject to review by the Head of Finance or a delegated senior finance officer in their absence.	16 Dec 2025	16 Dec 2025	16 Dec 2025	Closure Details: Closed: Marked as implemented in the Final Report Further Information:
4638	Low	Management will review timeframes for completing month-end tasks based upon the associated risk of each item.	16 Dec 2025	16 Dec 2025	16 Dec 2025	Closure Details: Closed: Marked as Implemented in Final Report Further Information:

Payroll

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
3977	Medium	The Council will assess the feasibility of completing payroll reconciliations on a monthly basis and implement a formal process for independent review and sign-off to ensure appropriate segregation of duties.	31 Dec 2025	31 Dec 2025	06 Jan 2026	Closure Details: Closed: A reconciliation process and its approval has now been actioned and agreed Further Information:

Procurement

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
3738	Medium	We will update the draft Code of Procurement in line with the new Procurement Act 2023 and all procedures and forms affected by it.	31 Oct 2025	31 Dec 2025	12 Jan 2026	Closure Details: Closed: This action has been closed as it is a duplication of action 3371 (which includes greater detail and required actions) Further Information:
3745	Medium	We will ensure the contracts register includes all payments over £10,000 as required by guidance.	31 Oct 2025	31 Oct 2025	09 Jan 2026	Closure Details: Closed: The report from ERP clearly identifies all £10k plus orders that are generated and linked to contracts in the contracts register. Should a contract not be linked, this will be expedited by the Procurement Team to ensure compliance. Further Information:
3742	Low	We will update all new guidance documents that are adopted, and they will be reviewed by the Procurement Board.	31 Oct 2025	31 Oct 2025	09 Jan 2026	Closure Details: Closed: All existing procurement guidance documents are listed in a spreadsheet that details the Title, Review date/version and when the document is next due for review. Further Information:

Recruitment and Retention

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
3709	Medium	We will consider ways in which they can improve the completion rate of the Leaver Questionnaire.	31 Dec 2025	31 Dec 2025	07 Jan 2026	Closure Details: Closed: Process reviewed to refresh questions asked and to offer exit interviews to all staff Further Information:

Transformation

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
3758	Medium	The PMO will ensure that a business case is completed and formally approved prior to the initiation of a project where significant investment is required. The business case should clearly articulate the project's strategic alignment, objectives, expected benefits, costs, risks, and resource requirements.	31 Dec 2025	31 Dec 2025	29 Dec 2025	Closure Details: Closed: Business cases for all major Project are available. Attached is the status, and example BCs. Strategies or Projects waiting on Board decisions will be created as decision to proceed received from Board, or strategy is confirmed into a tangible output. Further Information:

3765	Medium	The Transformation Team will consider ways in which a top-down planning approach can be incorporated into the Transformation Plan. This could include the development of a corporate-level project prioritisation and approval process to ensure that all projects are strategically aligned and governed consistently.	31 Dec 2025	31 Dec 2025	05 Jan 2026	Closure Details: Closed: The action was to consider ways in applying a top-down project approach and prioritisation regarding Transformation. This approach of prioritisation has now been developed and launched, and is in process of being fully implemented. The Transformation Data Analysis Tool (TDAT) has been developed to identify priority services for Transformation. This contains a ranking position per a service team. The ranking is based on current data sets including budget, staffing levels, vacancy and temporary staff, and benchmarking. The TDAT was shared with service managers back in Oct 25 for reflection as a steer as part of the mid-year review of service plans. The next step is once the service plan information has been fully collated as first draft from Service Managers, this will be analysed against the TDAT to identify priority are as and the findings reported to Strategic Boards and Leadership for top-down decision and prioritisation. Further Information:

Code of Procurement Audit 24.25

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
3375	High	Periodically, the Procurement Lead shall review a sample of higher value / strategic contracts previously awarded to understand how they are being managed post award, to include performance monitoring, compliance verification and issue resolution. (High-Red).	31 May 2025	31 Dec 2025	09 Jan 2026	Closure Details: Closed: Going forward, every quarter a selection of contracts will be chosen for review that are strategic/high value. Further Information: Closure Details: Closed: Implemented Further Information: Process in place and implemented

Home and Hybrid Working 24.25

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
3511	High	HDC will develop a formal Hybrid Working Policy and framework that sets out corporate expectations for teams and departments across the organisation. The policy framework should recognise there is 'no one size fits all' and allow for a degree of flexibility, in line with organisation risk appetite. The policy should provide guidance on roles and responsibilities for human resources, line managers and departmental heads.	31 Mar 2026	31 Mar 2026	02 Dec 2025	Closure Details: Closed: Policy is complete, approved and communicated to managers and staff Further Information:
3512	High	Once the corporate framework is defined, HR will issue clear, Council-wide communications outlining hybrid working expectations, office attendance policies, and department and team's variations. HR will also ensure that staff receive regular updates about any changes or clarifications regarding hybrid working and attendance.	31 Mar 2026	31 Mar 2026	23 Dec 2025	Closure Details: Closed: This has been completed and hybrid working will be launching on 01 January 2026 Further Information:

3514	Medium	4/1 Management will conduct a review of IT equipment in the office locations so that all necessary technology is available and in proper working condition.	31 Dec 2025	31 Dec 2025	01 Dec 2025	Closure Details: Closed: All available desks in PFH & EFH are now populated with IT Equipment and ready for use Further Information:
						Closure Details: Closed: Confirmation that all available desks in Pathfinder & Eastfield House are now fully populated with equipment and ready to use. Caretakers are holding stock on both sites of keyboards, mice and cables. Sweeps will be carried out every evening in Pathfinder House with all desks being checked and replenished if necessary.Sweeps in EFH will be carried out by a caretakers every Mon, Weds & Fri with an additional sweep being carried out by 3CICT on Tuesdays. Further Information: