

Open Internal Audit Actions



Generated Date	Mar-26
Action Criteria	
Project	Internal Audit

Business Rates					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
4287	Low	<p>Management will:</p> <ul style="list-style-type: none"> • 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 <p>Implement and follow a clear timeline to coordinate the completion of this work, using the central tracking spreadsheet to monitor progress</p>	31 Dec 2025	30 Apr 2026	<p>Description: Good progress has been made to review all procedures and this task is approximately 80% complete. On track for completion for target date Further Information: Update Date: 26 Feb 2026</p> <hr/> <p>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 Further Information: Update Date: 19 Jan 2026</p> <hr/> <p>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</p> <hr/> <p>Description: Work is progressing on the action, and on track to complete Further Information: Update Date: 03 Dec 2025</p>

Capacity Planning					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
4831	High	<p>Consider the development of a proportionate, corporate approach for assessing capacity and resource availability across all service areas. This should support services to:</p> <ul style="list-style-type: none"> • 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. <p>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.</p>	30 Sep 2026	30 Sep 2026	<p>Description: The Business Analyst Team have started to investigate the options and will be carrying out a survey of management to establish current approaches taken. Still on schedule to bring back recommendations by June 2026. Further Information: Update Date: 04 Mar 2026</p> <hr/> <p>Description: Raised New Ideas request form for Business Analyst service to investigate proportionate solutions and to bring back recommendations to CLT +HOS by June 2026. To consider using an existing software application used by Planning Service team for managing capacity planning. Further Information: Update Date: 15 Jan 2026</p> <hr/> <p>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</p>

4832	Medium	<p>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:</p> <ul style="list-style-type: none"> • 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	<p>Description: Service Planning is underway, and the changing requirements captured. So far, there is a working document of the current process and approvals, though clarity on current working practice and lessons learned are required before the standardisation of the process which is to be captured in this working document Further Information: Update Date: 03 Mar 2026</p>
<p>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</p>					
4833	Medium	<p>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.</p>	30 Jun 2026	30 Jun 2026	<p>Description: The process of reviewing and challenging Service Plans is underway, with the particular areas to assess being monitored as we proceed. A fixed and standardised method is being agreed, though better understanding of scrutiny and challenge that may be applied is still to be determined.No working document as yet Further Information: Update Date: 03 Mar 2026</p>
<p>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</p>					
4835	Medium	<p>Set clear standards for updating the Transformation Programme tracker so that monitoring of actions is consistent and reliable. This should include:</p> <ul style="list-style-type: none"> • Clear definitions for RAG ratings • Minimum requirements for commentary, particularly where actions are delayed or at risk <p>Periodic review to check that updates have been submitted as expected and that information is complete and accurate.</p>	30 Jun 2026	30 Jun 2026	<p>Description: To be started post discussion with Head of service Further Information: Update Date: 23 Feb 2026</p>
<p>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</p>					
4834	Low	<p>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:</p> <ul style="list-style-type: none"> • 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	<p>Description: Regarding capacity planning and impact of LGR - The baseline data set per a service has been created to highlight current demand due to transformation projects, business as usual including statutory projects, corporate compliance requirements, external LGR working groups and internal data quality working groups. This baseline information is being used to bring challenge regarding project priority. The new HoS for Transformation will also be meeting all HoS in March to discuss being prepared for LGR and capacity implications. Further Information: Update Date: 04 Mar 2026</p>
<p>Description: Relevant service leads have been identified for workstreams (internal and external) and progress will be reported to transformation board. An overview of key workstreams and resources needed will be presented at this board alongside engagement with Heads of Service to encourage them to start thinking about managing BAU alongside LGR. This will feed into the creation of the checklist in service planning process. Further Information: Update Date: 20 Feb 2026</p>					
<p>Description: The LGR programme is in the pre-decision and data gathering phase (Dec 25 to Jun 26). As part of the data gathering, we will be identifying the key specialist officers per a service stream, application, data set that will be involved more directly as we move into the pre-unitary phase. Further Information: Update Date: 15 Jan 2026</p>					
<p>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</p>					

Capital Programme					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
3729	Medium	<p>To ensure robust governance and compliance with the capital budgeting process, management will implement controls to ensure a capital bid form is completed for all capital items. In cases where the expenditure relates to a recurring asset replacement programme, management will ensure that the anticipated annual replacement is either:</p> <ul style="list-style-type: none"> • Approved via a completed Capital bid form • Clearly documented as part of an appropriately approved rolling capital programme • Covered under a pre-approved budget or contract framework 	31 Jul 2025	28 Feb 2027	<p>Description: Reopened: Action Re-Opened following a Follow Up Part One Audit - We were advised by the Head of Finance and Deputy S151 that a new governance process will be approved, as part of the February 2026 budget report, which will ensure that all new capital bids are submitted via a capital bid form and approved via an appropriate forum. The approving forum will be dependent on the size of the bid and the funding source. New bids will only be added to the rolling capital programme after a bid has been formally approved, and a source of funding has been identified. The new bid form will require services to complete a range of information, including a section to document its review and endorsement. However, we were advised by the Head of Finance and Deputy S151 that this new process had not been developed or documented yet, with the intention it will be finalised in January 2026. The action has not been implemented. Further Information: Update Date: 19 Feb 2026</p> <hr/> <p>Description: Action update Further Information: Email sent to service detailing requirement to complete bid form for rolling programme of replacement Update Date: 28 Jul 2025</p>
3730	Medium	<p>Action addition from a Follow Up Part One Audit Report 19 Feb 2026 - The Council will continue to develop and document the new capital bid process to be approved as part of the February 2026 budget report.</p> <p>Original Action -Management will ensure capital bids are reviewed and approved by an appropriate forum. The capital bid form will be updated to include a section for documenting the forum's review and endorsement decision.</p>	30 Jun 2025	28 Feb 2027	<p>Description: Reopened: Action Re-opened following a Follow Up Part One Audit. We were advised by the Head of Finance and Deputy S151 that a new governance process will be approved, as part of the February 2026 budget report, which will ensure that all new capital bids are submitted via a capital bid form and approved via an appropriate forum. The approving forum will be dependent on the size of the bid and the funding source. However, a paper has not yet been drafted to summarise the revised process and we have not been provided with evidence to confirm this new process has been implemented yet. The action has not been implemented. Further Information: Update Date: 19 Feb 2026</p>
3734	Medium	<p>We will review and formalise the capital programme governance framework by:</p> <ul style="list-style-type: none"> • 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	28 Feb 2027	<p>Description: As per the comments, action has been moved to 28/02/2027 as per Head of Finance request Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: This action is part of the wider plan to implement a new bid and approval process for the capital programme which the HoF will work on during 26/27 and have fully implemented in time for the 27/28 budget bid process. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: Sandra Beard will be updating the document as the new head of service Further Information: Update Date: 30 Dec 2025</p> <hr/> <p>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</p> <hr/> <p>Description: This action will be taken forward by the new Head of Service. Further Information: Update Date: 16 Sep 2025</p>

Complaints and Compliments Management					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
4288	Medium	<p>Management to review the current Gap Analysis and Project and Implementation Plan, ensuring the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> all passages from the Complaints Handling Code are analysed as part gap analysis, even where gaps are known to not exist; <input type="checkbox"/> all agreed actions are SMART with a clear owner and specific target implementation date; <input type="checkbox"/> a process is in place for monitoring action completion and assuring the relevant oversight group over progress. <p>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.</p>	31 Oct 2025	31 Oct 2025	<p>Description: The Complaints and Compliments lead is due back from a long term absence on 10/03/26 and will complete the final part of this audit action to add timescales to the gap analysis and improvement plan by the end of this week (13/03/26). Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>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: 03 Mar 2026</p> <hr/> <p>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</p>
4289	Medium	<p>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.</p>	31 Mar 2026	31 Mar 2026	<p>Description: This action will be completed by the target date. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: An amended compliments and complaints policy has been reviewed by the Communications team for accessibility and approved by John Taylor. Next steps are to share the updated version w/c 16th March 2026. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: Action is on target to meet the deadline and more information will be provided as the action implementation progresses. Further Information: Update Date: 03 Mar 2026</p> <hr/> <p>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</p>
4291	Medium	<p>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.</p> <p>Management will consider the value in implementing a process for monitoring the completion of SIAs. This might include:</p> <ul style="list-style-type: none"> <input type="checkbox"/> The lead responsible for agreeing the SIA applying a due date; <input type="checkbox"/> The lead responsible providing narrative/evidence that the action has been completed by the due date; and, <input type="checkbox"/> At the due date, the Complaints and Compliments Lead confirming and closing the SIA. 	31 Mar 2026	31 Mar 2026	<p>Description: There will be an update sent to the management team w/c 16th March 2026 to remind services to acknowledge a complaint within 5 working days and to inform them that there will be a process for monitoring service improvements to include evidence of when it was implemented and the benefit as a result. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: There is a meeting planned with the Communications Manager on 12th March to agree the best way to communicate around compliments. The Transformation team are adding an additional field to the compliments tracker and is expected to be in place by the 17th March. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: Action is on target to meet the deadline and more information will be provided as the action implementation progresses. Further Information: Update Date: 03 Mar 2026</p> <hr/> <p>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</p>

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	<p>Description: There is a meeting planned with the Communications Manager on 12th March to agree the best way to communicate around compliments. The Transformation team are adding an additional field to the compliments tracker and is expected to be in place by the 17th March. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: Action is on target to meet the deadline and more information will be provided as the action implementation progresses. Further Information: Update Date: 03 Mar 2026</p> <hr/> <p>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</p>
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Council Tax

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
3936	Low	<p>Management will continue to:</p> <ul style="list-style-type: none"> • 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	<p>Description: Good progress has been made to review all procedures and this task is approximately 80% complete. On track for completion for target date Further Information: Update Date: 26 Feb 2026</p> <hr/> <p>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 Further Information: Update Date: 19 Jan 2026</p> <hr/> <p>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</p> <hr/> <p>Description: Work is progressing on the action, and on track to complete Further Information: Update Date: 03 Dec 2025</p> <hr/> <p>Description: Work is progressing on the action, and on track to complete Further Information: Update Date: 04 Nov 2025</p>

Creditor Payments

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
4171	Medium	<p>Management will:</p> <ul style="list-style-type: none"> •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 May 2026	<p>Description: As per below comments and request from Head of Finance, action due date is being moved to 31/05/2026 Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: Following the retirement of the prior Systems and Transactional Accountant we have now employed an interim who will pick this up. She will need time to bed in and familiarise herself with the issue so I suggest extending the deadline to the end of May 26. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: This is with Sandra Beard for a decision Further Information: Update Date: 19 Jan 2026</p> <hr/> <p>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</p> <hr/> <p>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</p>
4173	Medium	<p>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.</p> <p>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.</p>	31 Mar 2026	30 Jun 2026	<p>Description: As per below comments and request from Head of Finance, the action due date has been moved to 30/06/2026. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: The new HoS will work with the new Systems and Transaction Accountant to implement the recommended approval however this will need time for both to familiarise themselves with the issue and identify a solution. As HoS I recommend extending the deadline date to the end of June 26. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>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</p> <hr/> <p>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</p>

Follow Up Capital Programme

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
5186	Low	The Council will ensure that the month end checklist is reviewed and signed off by a senior post-holder.	31 Mar 2026	31 Mar 2026	<p>Description: The new Systems and Transaction Accountant will process this report and the new HoS will ensure that it is reviewed each month going forward. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: Following the recent completion of the Follow Up Part One 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: 02 Mar 2026</p>

General Ledger					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
4630	Medium	<p>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.</p> <p>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.</p>	30 Jun 2026	28 Feb 2027	<p>Description: As per below comments and request from HoF, the due date has been moved to Feb 2027 Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: the new HoS will be implementing a new approval and governance process for both capital and revenue during 26/27, to be fully implemented in time for the 27/28 budget setting process. Deadline to be extended to 27/02/27 to match the deadline for the same capital action. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: To be undertaken in the New Year so as to ensure completion by the due date. Further Information: Update Date: 22 Dec 2025</p>
4632	Medium	<p>Management will develop and implement a formal journal processing policy that:</p> <ul style="list-style-type: none"> • 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	28 Feb 2027	<p>Description: As per below comments and request from HoF, the action due date has been moved to end of Feb Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: The new HoS will be implementing a new governance and approval process during 26/27 which will be in place in time for the 27/28 budget setting process. Deadline to be extended to 27/02/27 to match the other actions for this issue. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>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</p>
4633	Medium	We will introduce review and sample checking of high value journals.	31 Mar 2026	28 Feb 2027	<p>Description: As per below request from Head of Finance, action has been moved to end of Feb 2027 Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: This will form part of the new governance and approval process that will be implemented by the HoS during 26/27 and which will be in place in time for the 27/28 budget setting process. Deadline to be extended to 27/02/27 to match the other actions within the overall requirement. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>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</p>
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	28 Feb 2027	<p>Description: As per below request from Head of Finance, action has been moved to end of Feb 2027 Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: This will be a part of the wider governance and approval process that will be introduced by the HoS during 26/27 and in place in time for the 27/28 budget setting process. Deadline to be extended to 27/02/27 to match the other items within the wider requirement. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>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</p>

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	28 Feb 2027	Description: As per below comments and request from HoF, action due date has been moved to end of Feb 2027 Further Information: Update Date: 09 Mar 2026
					Description: the new HoS will be implementing a new governance and approval process during 26/27 to be in place in time for the 27/28 budget setting process. Deadline to be extended to 27/02/27 to match the other actions on this. Further Information: Update Date: 09 Mar 2026
					Description: Head of Finance has requested completion date be moved forward to 31 March 26 Further Information: Update Date: 03 Mar 2026
					Description: Per my last update, can the completion date for this be moved forward to 31/03/26 please. 31/01/26 is not achievable. Further Information: Update Date: 28 Jan 2026
					Description: Please move the completion date to 31/03/26 as I will not be able to complete this by 31/01/26 Further Information: Update Date: 19 Jan 2026
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	28 Feb 2027	Description: As per below comments and request from Head of Finance, action due date has been changed to to end of Feb 2027. The action has also been re-assigned to Head of Finance. Further Information: Update Date: 09 Mar 2026
					Description: This will be incorporated into the wider review of the approval and governance process that will be implemented by the HoS during 26/27 and in place in time for the 27/28 budget setting process. Deadline to be extended to 27/02/27, to match the date of the other actions within the wider requirement. Further Information: Update Date: 09 Mar 2026
					Description: 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). Further Information: Update Date: 15 Jan 2026
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	28 Feb 2027	Description: As per below comments and request from Head of Finance, the action due date has been moved to end of Feb 2027. Further Information: Update Date: 09 Mar 2026
					Description: this will be included within the wider review of the governance and approval process which will be implemented during 26/27 by the HoS and in place in time for the 27/28 budget setting process. Deadline to be extended to 27/02/27 to match the other actions within the overall requirement. Further Information: Update Date: 09 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	<p>We will continue to:</p> <ul style="list-style-type: none"> • 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	30 Jun 2026	<p>Description: As per below comments from Revenues and Benefits Manager, target date has been amended to end of Q1 - 30th June 2026 Further Information: Update Date: 26 Jan 2026</p> <hr/> <p>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. Further Information: Update Date: 19 Jan 2026</p> <hr/> <p>Description: work is continuing and in progress Further Information: Update Date: 16 Dec 2025</p> <hr/> <p>Description: Work is ongoing and in progress as planned Further Information: Update Date: 30 Oct 2025</p> <hr/> <p>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</p>
3931	Low	<p>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</p>	31 Mar 2026	31 Mar 2026	<p>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 Audit & Monitoring Officer. Further Information: Update Date: 07 Nov 2025</p> <hr/> <p>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</p>
Payroll					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
3974	Medium	<p>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.</p>	31 Mar 2026	31 Mar 2026	<p>Description: Further information has been required to ensure fairness and consistency across all areas which has resulted in a delay in this being finalised. Aiming approval at next Employment Committee Further Information: Update Date: 03 Mar 2026</p> <hr/> <p>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</p> <hr/> <p>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</p>

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	<p>Description: The project toolkit for Officers is on schedule to be launched by the end of March 2026. The toolkit includes templates, guidance and procedures. The toolkit will provide clear expectations regarding consistent use of project templates for different project types. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: Template review progressing aligned to updated process and for integration with / support of ICT transformation Further Information: Update Date: 23 Feb 2026</p> <hr/> <p>Description: BC creation using new templates ongoing. Minor updates to templates under way. Further Information: Update Date: 01 Dec 2025</p> <hr/> <p>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</p> <hr/> <p>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 board in September. And the framework is being reviewed and will be presented in October for approval. Further Information: Update Date: 10 Sep 2025</p>
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	<p>Description: The exploration of a suitable project management system is on schedule to be concluded by the end of March 2026. There has needed to be a shift in the approach due to capital funding for a new project management software not being available. The Transformation Team are now exploring the option of developing the solution using existing Microsoft 365 functionality including Co-Pilot, Teams Planner and Power Platform solutions. The Transformation Team will be designing and building the solution. The project toolkit which includes the procedures for how projects are to be managed will be launched by the end of March 2026, and these procedures will be transitioned over to the new project solution by the end of June 26. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: Decision to delay and not invest in PM Tool software made. Focus on deliverables and reporting at Stage gates rather than methodology or Software to be used. Further Information: Update Date: 23 Feb 2026</p> <hr/> <p>Description: PM Tool review ongoing. Standardized reporting dashboards in place for Major projects. Further Information: Update Date: 01 Dec 2025</p> <hr/> <p>Description: Reviewing requirements on the back of ICT Audit report. Further Information: Update Date: 11 Nov 2025</p> <hr/> <p>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</p>

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	<p>Description: The project management toolkit is due to be launched by the end of March 2026. This includes processes involving the sign-off by the Finance Business Partners for Business Case documents and Project Initiation Documents. This action is on schedule to be met. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: BC Template review progressing aligned to updated process and for integration with / support of ICT transformation. will be included. Further Information: Update Date: 23 Feb 2026</p> <hr/> <p>Description: As per previous update, will be included in BC as they are created. Further Information: Update Date: 01 Dec 2025</p> <hr/> <p>Description: Business cases (subject of other action) will contain clear financial impact, review and sign/Off from Finance Business partner. This is ongoing and on track as per other action. Further Information: Update Date: 11 Nov 2025</p> <hr/> <p>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</p>
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	<p>Description: This action is on schedule to be completed by March 2026. The toolkit is due to be launched by the end of March 2026, and this includes standard documents for capturing a risk register per an individual project. The Transformation Team are already reviewing transformation projects on a monthly period, and this includes a review of progress and risks. These individual risk registers will be moved across to a centrally managed project risk register being developed as part of the new project management solution due to go live in Qrt1 2026/27 Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: Standard Risk template (aligned to corporate) proposed as part of new PMO Process and Structure. Further Information: Update Date: 23 Feb 2026</p> <hr/> <p>Description: Proposed PMO Risk register alignment to Corporate risk approach being reviewed and confirmed. Further Information: Update Date: 01 Dec 2025</p> <hr/> <p>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</p> <hr/> <p>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</p>

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	30 Jun 2026	<p>Description: As per below comments and request from Head of Service, the action due date is changed to end of June 2026 Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: The completion of a benefit realisation plan per a transformation project will need to be pushed back to June 2026. The reason for this is that this activity is quite complex in the breakdown of measurable outcomes and timelines for realisation, and collation is linked to the development of a project management solution. The Transformation Team are currently collecting proposed benefits at a high-level and more detail is needed regarding agreement of measures and how these transition to delivered benefits. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: As per previous update, will be included in PMO process - BCs, PID etc.. Template review progressing aligned to updated process and for integration with / support of ICT transformation Further Information: Update Date: 23 Feb 2026</p> <hr/> <p>Description: as per previous update, now included in proposed PMO process flow and BCs Further Information: Update Date: 01 Dec 2025</p> <hr/> <p>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</p>
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	<p>Description: The action to consider ways in which a live dashboard can be implemented to provide real-time visibility is on schedule to be completed by March 2026. The considerations for design align to the exploration of a suitable project management system (see action 3757). The Transformation Team are now exploring the option of developing the project management solution in-house using existing Microsoft 365 functionality. For the purpose of the live dashboards, these will be presented using Microsoft Power BI and connected in real-time. This approach has already been developed at a high level with the current Transformation monthly progress report, and will be further enhanced to deliver the drill-down capability needed. The new solution is scheduled to go live in June 2026. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: Dashboards now at Qtr reporting level for minor projects. Further Information: Update Date: 23 Feb 2026</p> <hr/> <p>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</p> <hr/> <p>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</p> <hr/> <p>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</p>

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	<p>Description: The project toolkit is on schedule to be launched by the end of March 2026. The toolkit will include standard templates such as 'project initiation document'. Further Information: Update Date: 09 Mar 2026</p> <p>Description: Template review progressing aligned to updated process and for integration with / support of ICT transformation Further Information: Update Date: 23 Feb 2026</p> <p>Description: Once BC are in place, PID will be evaluated. On track for target date. Further Information: Update Date: 01 Dec 2025</p> <p>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</p> <p>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</p>
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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	<p>Description: This action is on schedule for completion by March 2026. The project toolkit is due to be launched by the end of March 2026, and this will include clear expectations regarding consultation with Finance Business Partners. Further Information: Update Date: 09 Mar 2026</p> <p>Description: per previous update these will be in the BC - Template review progressing aligned to updated process and for integration with / support of ICT transformation Further Information: Update Date: 23 Feb 2026</p> <p>Description: As per previous update, being included as part of BC creation and financial sign off. Further Information: Update Date: 01 Dec 2025</p> <p>Description: This will be captured as part of the Business case Action and is progressing on plan. Further Information: Update Date: 11 Nov 2025</p> <p>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</p>
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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	<p>Description: The leadership development programme is still underway, and runs until the 31 March. Further Information: Update Date: 03 Mar 2026</p> <p>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</p>

Code of Procurement Audit 24.25

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
3371	Medium	<p>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.</p> <p>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.</p> <p>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).</p> <p>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).</p>	28 Apr 2025	31 Dec 2025	<p>Description: Draft Code of Procurement was sent to 3C Legal for comment/feedback. Awaiting response before progressing. Further Information: Update Date: 20 Feb 2026</p> <hr/> <p>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</p> <hr/> <p>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</p> <hr/> <p>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</p> <hr/> <p>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</p>

Committee Governance Structure 24.25

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
3716	Medium	<p>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.</p> <p>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.</p> <p>The delegation should include levels of financial authority, operational decisions and strategic responsibilities as appropriate.</p>	31 Mar 2026	31 Jul 2026	<p>Description: Comments provided by Head of Democratic Services & Monitoring Officer - The Constitution Review Working Group will undertake a comprehensive examination of the current scheme of delegation to identify gaps, ambiguities, and areas requiring further clarification. This review will include an assessment of roles, responsibilities, and decision making authority across all levels of the Council, with engagement from key stakeholders as required. As part of the preparatory work, initial professional support and advice has been sought from the Association of Democratic Services Officers, who have been actively engaged in preliminary conversations. Internal Officers are also contributing to the early stages of the review. Given the complexity and breadth of this work, additional time and resource is required to complete the review to the necessary standard. It is therefore proposed that the target date for this action is revised to reflect a more realistic and achievable timescale. It is intended that delegated powers will be set out within a clearly structured and comprehensive document, providing explicit definitions of the authority, responsibilities, and decision making limits assigned to each individual, committee, or department. This will include financial thresholds, operational decision making powers, and strategic responsibilities where appropriate. The developing proposals will be brought forward to the Constitution Working Group in due course. Due date has been moved to 31/07/2026 Further Information: Update Date: 04 Mar 2026</p> <hr/> <p>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</p> <hr/> <p>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</p> <hr/> <p>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</p>

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 May 2026	<p>Description: As per below comments and request from Head of Finance, action due date is being moved to 31/05/2026 Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: New interim Systems and Transactional Accountant in place who will pick this item up going forward. They will need time to bed in and familiarise themselves with the issue and so I propose extending the deadline. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: Two meetings with T1 that were productive. T1 R & D team are doing checks on the data re: debtors and billing balances. List of charge transactions needs reviewing and GL transactions correcting via journal if necessary. T1 have also looked at potential set-up issues around the creation of Charge Codes. Where a default does not exist, but a consistent code is used, then it should be populated to help cut down on users inputting incorrect codes. Further Information: Update Date: 29 Jan 2026</p> <hr/> <p>Description: Meeting with T1 on 26 January 2026 to discuss differences. Please extend the date to 28/02/2026 Further Information: Update Date: 19 Jan 2026</p> <hr/> <p>Description: Charge transactions coded to the debtor control account being reviewed and the configuration of the system investigated to stop these errors occurring going forward Further Information: Update Date: 02 Jan 2026</p>

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	30 Apr 2026	<p>Description: As per below comments and request from Head of HR, the due date has been moved to end of April in alignment with the next Employment Committee Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: Policy has been drafted taking into consideration current working practice and updated with best practice additions. We are awaiting further calculations to be able to finalise this and it will be ready to present at the next Employment Committee. Further Information: Update Date: 09 Mar 2026</p> <hr/> <p>Description: Further information has been required to ensure fairness and consistency across all areas which has resulted in a delay in this being finalised. Aiming approval at next Employment Committee Further Information: Update Date: 03 Mar 2026</p> <hr/> <p>Description: Policy is currently in progress with the aim of it to go to February Employment Committee Further Information: Update Date: 02 Dec 2025</p> <hr/> <p>Description: Policy being drafted Further Information: Update Date: 04 Nov 2025</p>