

Closed Internal Audit Actions



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

Capital Programme						
Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
3720	Medium	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: <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	19 Feb 2026	Closure Details: Closed: Re-opened by accident. Actions is a duplicate of 3729 Further Information: Closure Details: Closed: closed as subsequently re added so notification is sent Further Information:
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	27 Feb 2026	Closure Details: Closed: The Capital Programme has been reviewed as it progresses through various stages, budget bidding, star chamber, budget managers, CLT, Informal Cabinet Cabinet and final review and approval by Full Council on 25th February 2026. Further Information:

Creditor Payments						
Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
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: <ul style="list-style-type: none"> -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a single, central location accessible to both accounts payable and non-accounts payable staff -Remove duplication and outdated versions and apply clear version control -Address gaps in coverage, including documenting payment run approval responsibilities, providing further guidance on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	16 Feb 2026	Closure Details: Closed: Procedure Notes requiring amendment have been updated. Next review Jan 27 Further Information:
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	29 Jan 2026	Closure Details: Closed: Not progressed due to Systems Accountant leaving. Did not want to make the change on the point or leaving and leave the Team with issues. Please pick up at the next Audit Further Information:

General Ledger						
Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
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	21 Jan 2026	Closure Details: Closed: T1 are unable to provide daily reports of backups. Backups are taken on the schedule as contracted. All audit documentation that T1 specifically provide for audit papers is attached to this case for your information. Further Information:
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	27 Jan 2026	Closure Details: Closed: Form has been updated with relevant fields and will be finalised by Finance when all amendments completed. Further Information:

Transformation						
Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
3762	Medium	The PMO will ensure that regular progress reports are completed by all Project Managers.	31 Mar 2026	31 Mar 2026	09 Mar 2026	Closure Details: Closed: This action is now complete. For reporting period Dec 25, progress reporting was collated for all transformation projects and has since been reported to Transformation Board. Continued improvement are scheduled with the live dashboards in the new project management solution for June 2026. Further Information:

Home and Hybrid Working 24.25

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
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	05 Mar 2026	Closure Details: Closed: Closure comments from Head of HR - The flexible working policy has been reviewed in line with hybrid working and is fully compliant with the hybrid working policy and therefore will require no amendments at this point Further Information:
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	27 Feb 2026	Closure Details: Closed: As per update Further Information:
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	26 Feb 2026	Closure Details: Closed: 121s now rolled out across HDC. We have a range of appropriate mitigations in place to offer assurance they are being deployed - such as HR Business Partners working with teams, ERG representing staff (and also unions when the Officer is a member), policies to allow concerns to be raised, staff survey to allow us to assess feedback and also an increment process that necessitates evidence to be supplied. Service Plans are in place for all service areas to capture key items of work and relevant measures of productivity - including actions to show how each service will contribute to a 15% efficiency target. Further Information: