

Corporate Governance Committee – 17 June 2026

Report by: Lydia Morrison – Corporate Director – Finance and Resources (On behalf of Corporate Leadership Team)

Lead Cllr: Cllr Liam Dewey-Beckett  
Executive Councillor for Governance and Democratic Services



**Wards**  
All

**Open / Exempt**  
Open

**Key Decision?**  
No

## Internal Audit Actions – Update Report

**Executive Summary:** This report summarises the progress in implementing management actions arising from final internal audit reports. Implementation of the actions are the responsibility of the relevant managers with oversight from Corporate Leadership Team. Further information relating to the Internal Audits carried out will be reported in a separate paper.

### Recommendations

- 1.1. To comment on and note the current position regarding actions arising from internal audit reports

### Key Corporate Plan / Strategic Priorities

- 1 Corporate Priority 3 – Doing our core work well.

### Report Author(s)

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## 1. PURPOSE OF THE REPORT

- 1.1 This report sets out the current position with respect to implementation of actions arising from Internal Audit reports.

## 2. BACKGROUND & CONTEXT

- 2.1 This report summarises the position regarding audit actions arising from final Internal Audit reports. Progress on the completion of audit actions remains under regular review. While the additional pressures arising from Local Government Reorganisation have created some capacity challenges, Officers remain confident in their ability to deliver the required actions within acceptable timeframes. Officers will continue to monitor workloads closely and, where any capacity issues do arise in relation to audit actions, will ensure the Committee is appraised.

## 3. OVERALL PROGRESS SINCE THE LAST COMMITTEE MEETING

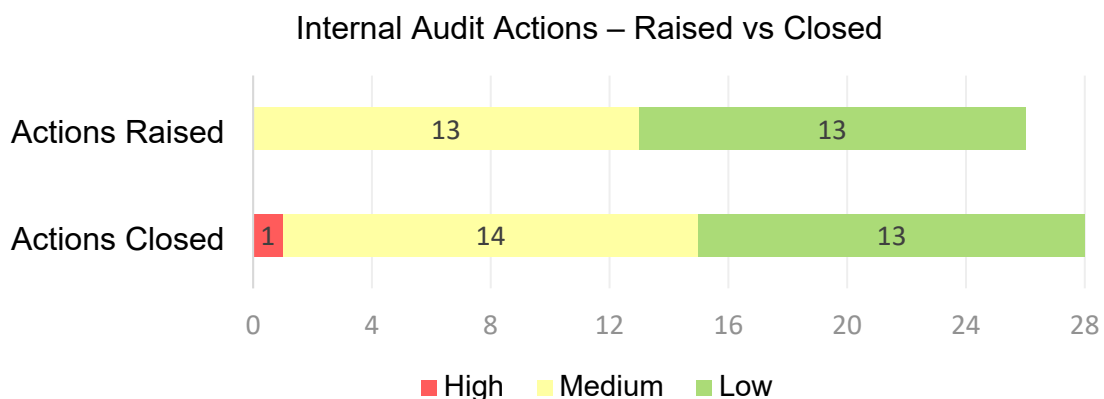
- 3.1 At the last Committee meeting there were 44 open internal audit actions.

Since then, 28 have been closed, meaning that 16 actions have been carried forward from the previous reporting period.

A further 26 new actions were raised from completed audits during the period.

As a result, there are currently 42 open internal audit actions, representing a net reduction of 2.

The bar chart below provides a visual summary of internal audit actions closed and raised since the last Committee meeting, split by priority.



#### 4. CURRENT OPEN ACTIONS POSITION

- 4.1 There are currently 42 open internal audit actions, comprising of 4 High, 26 Medium and 12 Low priority actions.
- 4.2 Appendices 1 and 2 sets out all the actions that remain open from final internal audit reports. It includes the agreed management actions, original and revised target dates, and the latest updates provided by action assignees.

#### 5. ACTIONS CLOSED SINCE LAST COMMITTEE MEETING

- 5.1 Since the last Committee meeting, 28 internal audit actions have been closed, comprising of 1 High, 14 Medium and 13 Low priority actions.
- 5.2 Of the 28 closed actions, 23 were closed on or before their agreed target dates, and 5 were closed after their expected completion dates.
- 5.3 Full details of actions closed since the last Committee meeting, including closure dates and closure comments, are provided in Appendices 3 and 4.

#### 6. ACTIONS WITH REVISED TARGET DATES

- 6.1 This section highlights internal audit actions where target dates have been revised. There are currently 18 open actions operating to revised target dates, of which 3 actions have had their target date revised since the last Committee meeting.
- 6.2 The table below sets out the open actions that have had their target dates revised since the last Committee meeting, including the new due date and the reason for the change.

Details of all currently open actions, including historic target date revisions, are provided in Appendix 1.

Action Ref	Priority	Original Date	Revised Date	Action Summary	Update
<b>Code of Procurement Audit 24.25</b>					
3371	Medium	28 Apr 2025	31 Oct 2026	Action to update and review procurement documentation, including the Code of Procurement and supporting guidance, in line with Procurement Act 2023 requirements and	Target date revised to align with the planned approval timetable for the updated Code of Procurement, which is currently in its final stages and progressing through the Council's

				procurement reform changes.	governance and approval process.
<b>Creditor Payments</b>					
4171	Medium	31 Dec 2025	31 Aug 2026	Action to develop, approve and maintain a formal scheme of delegation and financial approval register, including periodic review arrangements and confirmation of appropriate approval limits across services	Target date revised due to difficulties recruiting to the Systems Accountant role. A new postholder is due to start in July 2026 and this work will form part of their role.
4173	Medium	31 Mar 2026	31 Aug 2026	Action to implement monitoring and reporting arrangements for retrospective purchase orders, with exceptions escalated to CLT to support compliance with the No PO No Pay policy.	Target date revised due to difficulties recruiting to the Systems Accountant role. A new postholder is due to start in July 2026 and this work will form part of their role.

## 7. IMPLICATIONS OF THE DECISION

### 7.1 Implications on Resources

7.1.1 There are no additional resource requirements arising from this paper.

## 8. RISK MANAGEMENT

8.1 Each monthly meeting of CLT that reviews governance matters includes a report on completed audits and actions raised, providing another opportunity for CLT to maintain oversight.

8.2 Progress against audit actions continues to be monitored regularly. Whilst Local Government Reorganisation activity has continued to place additional demands on officer capacity in some areas, officers remain committed to progressing agreed actions within reasonable timeframes. Any significant capacity pressures or delays impacting delivery will continue to be reported to the Committee as appropriate.

## **9. LIST OF APPENDICES INCLUDED**

- Appendix 1 - Open Internal Audit Actions
- Appendix 2 - Open Internal Audit Actions (Restricted)
- Appendix 3 - Closed Internal Audit Actions
- Appendix 4 - Closed Internal Audit Actions (Restricted)