

Open Internal Audit Actions



Generated Date		Jun-26			
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: No progress to report, on schedule to meet target date in Sept for implementing capacity planning. To align to LGR Further Information: Update Date: 19 May 2026</p> <hr/> <p>Description: No progress to report, on schedule to meet target date in Sept for implementing capacity planning. To align to LGR Further Information: Update Date: 27 Mar 2026</p> <hr/> <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: In progress and on target for end June 26 - The service planning process for new requests is now aligned to the Project intake process and gating review controls. The Council's Officer governance is currently being reviewed, and once this is finalised the documented methodology and process will be published. Further Information: Update Date: 19 May 2026</p> <hr/> <p>Description: Service planning requests to be aligned to Project intake process and gating review controls. To implement enhanced controls by end of June, including documented methodology and process launched for staff. Further Information: Update Date: 27 Mar 2026</p> <hr/> <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> <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>

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.</p> <p>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: In progress and on target to be completed by June 26 - The Corporate Transformation, Insight and Performance Service is currently being refreshed with changes in responsibilities being shifted between job roles. This includes the service planning assurance. The documented process will be completed as part of the Service Planning Methodology. All new requests are now being processed through the new Gating Panel weekly meetings Further Information: Update Date: 19 May 2026</p> <hr/> <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> <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>
------	--------	--	-------------	-------------	--

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: On track for completion end of June 26 - The process for progress updates and monitoring has been agreed. Changes to internal Officer governance are being considered, and once agreed, this action will be finalised and completed. Further Information: Update Date: 19 May 2026</p> <hr/> <p>Description: Service plan sent to Heads of service for approval 25th march Further Information: Update Date: 26 Mar 2026</p> <hr/> <p>Description: To be started post discussion with Head of service Further Information: Update Date: 23 Feb 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>
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 and service planning for 2027/28 and impact of LGR - All HoS have been asked in April 26 to put forward any capacity issues regarding key staff releasing time for LGR. The additional resource requests are being considered by Leadership. All HoS have also been shared 'Minimum requirements for Day1' for new unitary organisation. This is the baseline that will help identify priorities for service planning for 2027/28. Further Information: Update Date: 19 May 2026</p> <hr/> <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> <hr/> <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> <hr/> <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> <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>

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: A new governance process will be approved, as part of the 2027/28 budget setting process. This 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. Further Information: Update Date: 03 Jun 2026</p> <hr/> <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</p> <ul style="list-style-type: none"> - 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>Original Action</p> <ul style="list-style-type: none"> -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. 	30 Jun 2025	28 Feb 2027	<p>Description: A new governance process will be approved, as part of the 2027/28 budget setting process. This 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. Further Information: Update Date: 03 Jun 2026</p> <hr/> <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: A new governance process will be approved, as part of the 2027/28 budget setting process. This 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. Further Information: Update Date: 03 Jun 2026</p> <hr/> <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>
------	--------	---	-------------	-------------	--

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 Aug 2026	<p>Description: As per below comments and request from Head of Finance, the action target date has been moved to end of August Further Information: Update Date: 03 Jun 2026</p> <hr/> <p>Description: There has been significant difficulty in filling the internal Systems Accountant role and therefore no capacity to complete this. We have a new starter on 01/07/26 and this task will be part of their role. Further Information: Update Date: 03 Jun 2026</p> <hr/> <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>

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	31 Aug 2026	<p>Description: As per below comments and request from Head of Finance, the action target date has been moved to end of August Further Information: Update Date: 03 Jun 2026</p> <hr/> <p>Description: There has been significant difficulty in filling the internal Systems Accountant role and therefore no capacity to complete this. We have a new starter on 01/07/26 and this task will be part of their role. Further Information: Update Date: 03 Jun 2026</p> <hr/> <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 1 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>
------	--------	--	-------------	-------------	--

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: A new governance process will be approved, as part of the 2027/28 budget setting process. This 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. Further Information: Update Date: 03 Jun 2026</p> <hr/> <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: A new governance process will be approved, as part of the 2027/28 budget setting process. Further Information: Update Date: 03 Jun 2026</p> <hr/> <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: A new governance process will be approved, as part of the 2027/28 budget setting process. Further Information: Update Date: 03 Jun 2026</p> <hr/> <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 27/285 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	<p>Description: A new governance process will be approved, as part of the 2027/28 budget setting process. Further Information: Update Date: 03 Jun 2026</p> <hr/> <p>Description: As per below comments and request from HoF, action due date has bene moved to end of Feb 2027 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 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</p> <hr/> <p>Description: Head of Finance has requested completion date be moved forward to 31 March 26 Further Information: Update Date: 03 Mar 2026</p> <hr/> <p>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</p>
4636	Low	<p>Management will:</p> <ul style="list-style-type: none"> - 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	<p>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</p> <hr/> <p>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</p> <hr/> <p>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</p>

4641	Low	<p>Management will implement a formalised approval process for the creation and amendment of GL codes. This process will include:</p> <ul style="list-style-type: none"> - 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	<p>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</p> <hr/> <p>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</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 the it is implemented by the due date. Further Information: Update Date: 22 Dec 2025</p>
------	-----	---	-------------	-------------	---

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: Further progress has been made against the action. The revised target date of end of Q1 remains achievable, some elements are still in progress and will continue to be closely monitored. Further Information: Update Date: 22 May 2026</p> <hr/> <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>

Market Towns Programme					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
5294	Medium	Management will formally document and consolidate the current governance and reporting arrangements for the remaining Market Towns projects, including how oversight sits within Transformation Board governance. Management will also establish or confirm a clear mechanism for recording and tracking programme-level actions and decisions and ensure that relevant project documentation (including PIDs) is updated where appropriate to reflect the revised governance arrangements and reporting routes.	30 Jun 2026	30 Jun 2026	<p>Description: Still in progress and on track - The corporate governance arrangements are currently being reviewed. The methodology and processes for gating and decision making that sits below this has been agreed, just need to refresh escalation governance. Further Information: Update Date: 19 May 2026</p> <hr/> <p>Description: Market Towns delivery programme comes under the wider Transformation Programme governance. The Transformation Framework was approved by Cabinet in Nov 25. The programme and project toolkit including processes, documentation and controls was launched end of March 26 for services. The next step is to ensure alignment to these new ways of working. The HoS is to put in place the Market Town Programme Delivery Board by June 26 aligning to Transformation Board governance. SPECIFIC ACTION - This will include reporting on the remaining Market Town Programme of works, decisions and document controls such as PIDs. Further Information: Update Date: 27 Mar 2026</p>
5293	Low	Management will define and document variance thresholds and escalation routes for future programmes to ensure material variances from approved budgets are identified, reported, and escalated consistently.	30 Sep 2026	30 Sep 2026	<p>Description: In progress and on target for Sept 26 - The project methodology has been agreed regarding process, decision and gating. The threshold for reporting material cost variance is still to be agreed and approved. Further Information: Update Date: 19 May 2026</p> <hr/> <p>Description: Market Towns delivery programme comes under the wider Transformation Programme governance. The Transformation Framework was approved by Cabinet in Nov 25. The programme and project toolkit including processes, documentation and controls was launched end of March 26 for services. The next step is to ensure alignment to these new ways of working. The HoS is to put in place the Market Town Programme Delivery Board by June 26 aligning to Transformation Board governance. SPECIFIC ACTION - This will include processes for managing change controls and approvals. Further Information: Update Date: 27 Mar 2026</p>

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	<p>Description: Overtime and Expenses Policy has been written and will be going to June's Employment Committee for endorsement Further Information: Update Date: 19 May 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: 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>

Risk Management					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
5284	Medium	Management will ensure that the updated Risk Management Strategy 2026–2028 is reviewed and approved through the appropriate governance forums at the earliest available meeting. The draft strategy will be circulated in advance, along with a summary of key changes, to support an informed decision-making process. Following approval by the relevant governance forum(s), the strategy will be progressed through the formal reporting route for adoption in line with established governance procedures.	31 Aug 2026	31 Aug 2026	Description: New Risk Manager in post and progressing with action. Further Information: Update Date: 29 May 2026
5286	Medium	Management will ensure that the revised risk management approach, which has already been applied to the Corporate risk register, is fully embedded across the organisation by completing updates to all remaining service-level risk registers. Management will also ensure that routine reviews incorporate quality-assurance checks to confirm ongoing alignment with the updated strategy.	31 Aug 2026	31 Aug 2026	Description: New Risk Manager in post and progressing with action. Further Information: Update Date: 29 May 2026
5288	Medium	The Council will establish a reporting route and mechanism for service level risk registers to be considered within the governance structure. This could include a schedule of review by SLT, with the forum considering service level risk registers to an agreed schedule or timetable.	31 Aug 2026	31 Aug 2026	Description: New Risk Manager in post and progressing with action. Further Information: Update Date: 29 May 2026
5289	Medium	We will continue to complete and actively monitor the gap analysis, updating and recording progress against all areas currently recorded as 'Needs Reviewing'.	31 Aug 2026	31 Aug 2026	Description: New Risk Manager in post and progressing with action. Further Information: Update Date: 29 May 2026
5285	Low	Management will finalise this training schedule, ensure the approach is formally documented, and embed it across all relevant service areas, including establishing consistent review periods and responsibilities for maintaining the schedule.	31 Aug 2026	31 Aug 2026	Description: New Risk Manager in post and progressing with action. Further Information: Update Date: 29 May 2026
5287	Low	Quarterly communications will be issued by the risk manager to prompt the review and update of service-level risk registers.	31 Aug 2026	31 Aug 2026	Description: New Risk Manager in post and progressing with action. Further Information: Update Date: 29 May 2026

Transformation					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
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: This action is still active and is on schedule to be completed within target. The Transformation Team have started collecting the benefits realised from the completed projects, and these will be recorded centrally. Further Information: Update Date: 19 May 2026</p> <hr/> <p>Description: This action is still active. There has been progression with the launch of the project management toolkit. The standard templates clearly capture any proposed benefits at the beginning of a project, and a review of benefits realised when the project has finished. The next steps are for the Team is to start collecting and recording proposed benefits per a project and benefits realised. Further Information: Update Date: 26 Mar 2026</p> <hr/> <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>

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 completed on 31 March 2026, the team are in the progress of collating all information in order to compile a Closure Report. Further Information: Update Date: 22 May 2026</p> <hr/> <p>Description: The leadership development programme is still underway, and runs until the 31 March. Further Information: Update Date: 03 Mar 2026</p> <hr/> <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 Oct 2026	<p>Description: Variable target date extended to 31 October 26 following request from Procurement Manager to bring due date in line with the Full Council meeting as this will hopefully be the final signoff of the Code of Procurement. Further Information: Update Date: 22 May 2026</p> <hr/> <p>Description: The CoP is in its final stages and will be progressed for approval via the Constitution Working Group, CGC and Full Council as these become available in the coming weeks/months. Further Information: Update Date: 19 May 2026</p> <hr/> <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>

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: There has been significant difficulty in filling the internal Systems Accountant role and therefore no capacity to complete this. We have a new starter on 01/07/26 and this task will be part of their role. Further Information: Update Date: 03 Jun 2026</p> <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> <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> <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> <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>

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: This policy has been drafted and is being taken to June employment committee to be endorse Further Information: Update Date: 19 May 2026</p> <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> <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> <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> <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>