Corporate Governance Committee – 16 September 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	Open / Exempt	Key Decision?
All	Open	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

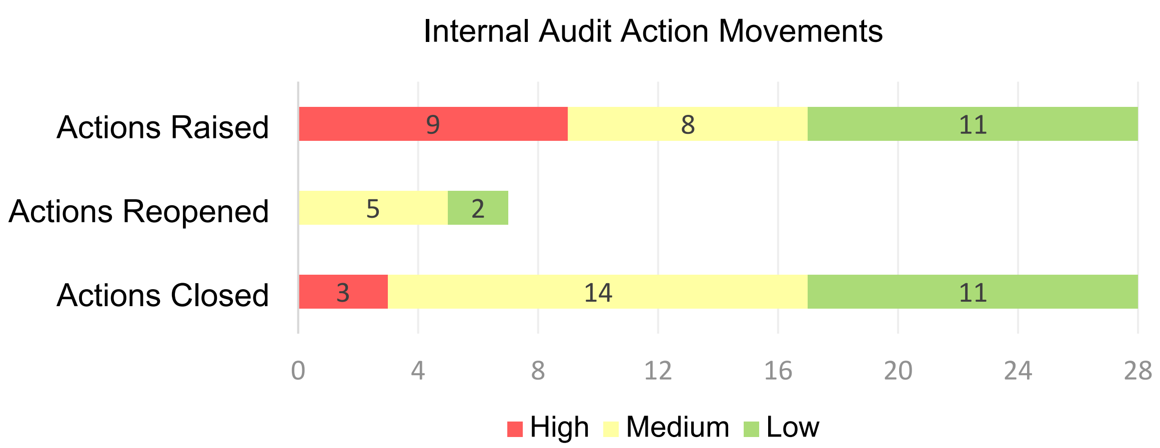
3.1 The most recent full update on internal audit actions was presented at the June Committee meeting, when there were 42 open actions. A full update was not provided at the subsequent meeting in July due to the short reporting period.

Since that update, 28 new actions have been raised from completed audits. A further 7 previously closed actions were reopened following the Follow-Up Audit Part Two.

During the same period, 28 actions were closed. This includes six of the seven actions reopened following the follow-up audit.

As a result, there are currently 49 open actions, representing a net increase of 7 since the previous full update.

The bar chart below provides a visual summary of internal audit actions raised, reopened and closed since the previous full update, split by priority.



Note: The closed total includes six reopened actions.

4. CURRENT OPEN ACTIONS POSITION

4.1 There are currently 49 open internal audit actions, comprising of 10 High, 25 Medium and 14 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 full update in June, 28 internal audit actions have been closed, comprising of 3 High, 14 Medium and 11 Low priority actions.

5.2 Of the 28 closed actions, 19 were closed on or before their agreed target dates, and 9 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 16 open actions operating to revised target dates, none of which have had their target date revised since the previous full update to the Committee in June.

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

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 Corporate Leadership Team continues to have oversight of completed audits and the actions raised through the Council's internal audit reporting arrangements.

8.2 Internal Audit continues to monitor progress against agreed actions, seeking updates and supporting evidence from responsible officers where required. 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)