

Appendix 1 - Open Internal Audit Actions



Generated Date		Sep-26			
Action Criteria					
Project		Internal Audit			
Recruitment and Retention					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
5684	Medium	We will review and update the Recruitment Policy to reflect current practice in relation to references, ensuring that the minimum requirement is clearly defined.	30 Sep 2026	30 Sep 2026	Description: Policy updated and is scheduled for Employment Committee to endorse on 23rd September Further Information: Update Date: 11 Aug 2026
5685	Medium	We will ensure that, where references are not obtained, approval from hiring manager to proceed is formally documented and retained prior to the employee's start date, in line with other pre-employment checks.	31 Aug 2026	31 Aug 2026	Description: Policy updated and is scheduled for Employment Committee to endorse on 23rd September Further Information: Update Date: 11 Aug 2026
5683	Low	We will obtain formal approval for the Recruitment and Selection Policy from the appropriate individual or governance forum and update the policy to accurately reflect this.	31 Aug 2026	31 Aug 2026	Description: Policy updated and is scheduled for Employment Committee to endorse on 23rd September Further Information: Update Date: 11 Aug 2026
5686	Low	We will consider how exit questionnaire data can be periodically reviewed and summarised to identify any emerging themes, and whether this insight can be shared with senior management to support retention activities.	31 Dec 2026	31 Dec 2026	Description: A plan has been agreed on the type of information to share with Employment committee and CLT. Currently designing report based on Q1 data for review Further Information: Update Date: 11 Aug 2026
Data Quality - Human Resources					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
5689	High	Management will undertake a comprehensive review of all job descriptions to ensure that they are up-to-date and aligned to the role structure and records held within iTrent in preparation for Local Government Reorganisation. For those employees for which there is no valid job description, these will be developed in a timely manner and communicated to staff.	31 Dec 2026	31 Dec 2026	Description: A review of all staff files is currently being undertaken, once this has been completed, once missing job descriptions have been identified, work will be carried out with managers to ensure that they are in place Further Information: Update Date: 15 Aug 2026
5688	Medium	Management will undertake a comprehensive review of all employee records to ensure that start dates recorded in iTrent are accurate and align with the corresponding contractual documentation, in preparation for Local Government Reorganisation.	30 Apr 2027	30 Apr 2027	Description: This piece of work will be started once the job descriptions have been reviewed Further Information: Update Date: 15 Aug 2026
5687	Low	Clear guidance will be implemented to define roles and responsibilities for maintaining employee data accuracy and completeness within the HR system, including responsibilities for employees, managers, and HR. All HR system guidance will include version control and defined review dates to ensure it remains current and accurate	31 Oct 2026	31 Oct 2026	Description: Work is progressing, with system checklists for key processes in place. Further Information: Update Date: 24 Aug 2026

Capacity Planning					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
4831	High	Consider the development of a proportionate, corporate approach for assessing capacity and resource availability across all service areas. This should support services to: • 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. 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.	30 Sep 2026	30 Sep 2026	Description: In progress and on target for Sept 26. The Business Analysts have drafted an initial report to implement an approach for capturing capacity based on 'service category types' and 'demand archetypes'. The next step is to share the report wider for approval and implement the guidance and associated tools. Further Information: Update Date: 20 Aug 2026 Description: In progress and on target for Sept 26. The Business Analysts have drafted an initial report to implement an approach for capturing capacity based on 'service category types' and 'demand archetypes'. The next step is to share the report wider for approval and implement the guidance and associated tools. Further Information: Update Date: 30 Jun 2026 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 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 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

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:

- 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

Description: In progress and on target for Dec 26 - The baseline information regarding 'Day 1 requirements' has now been collated in the 'Taxonomy datasheets' across all services and 7 Authorities. Now waiting for Regional PMO to provide initial analysis across all authorities. The Regional workstreams and sub-workstreams are working on 'Workstream Initiation Documents' (WIDs). These will detail the roadmaps for safe and legal for Day 1. Once submitted, will be analysed and shared across authorities. Further Information: Update Date: 20 Aug 2026

Description: In progress and on target for Dec 26 - The baseline information regarding 'Day 1 requirements' has been collated as initial draft in the 'Taxonomy datasheets' across all services. The next step is to analyse this information and develop into a programme of work based on day 1 priorities. Further Information: Update Date: 30 Jun 2026

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

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

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

Capital Programme					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
3729	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: • 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	Description: Description: A new governance process has been introduced as part of the 2027/28 budget setting process. Full details of the process including supporting documentation has been shared with Laura Petkeviciute on 5th August 2026. this action needs to be marked as completed: Update Date: 04 Sept 2026Further Information: Update Date: 04 Sep 2026 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 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 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

3730	Medium	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. 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.	30 Jun 2025	28 Feb 2027	Description: Description: A new governance process has been introduced as part of the 2027/28 budget setting process. Full details of the process including supporting documentation has been shared with Laura Petkeviciute on 5th August 2026. this action needs to be marked as completed: Update Date: 04 Sept 2026Further Information: Update Date: 04 Sep 2026 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 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
3734	Medium	We will review and formalise the capital programme governance framework by: • 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	Description: Description: A new governance process will be approved, as part of the 2027/28 budget setting process. An additional resource has been brought in to undertake this work and it is currently underway: Update Date: 04 Sept 2026Further Information: Update Date: 04 Sep 2026 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 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 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 Description: Sandra Beard will be updating the document as the new head of service Further Information: Update Date: 30 Dec 2025

Creditor Payments					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
4171	Medium	Management will: •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	Description: Description: A new governance process will be approved, as part of the 2027/28 budget setting process. An additional resource has been brought in to undertake this work and it is currently underway: Update Date: 04 Sept 2026 Further Information: Update Date: 04 Sep 2026 Description: Hello, We are currently in the process of developing the process for this via Power Automate and Sharepoint which will create a register for all users in technology one including their delegation limits. The process will work via an automated report delivered to the outlook inbox of the requesting user from Technology One. The user will then run the first power automate flow which reformats the data for the next step in the flow. The next flow will then compare the latest details run against the 'User Audit History' and highlight any records which shows a change in the delegation/profile which will also leave a flag on the record the account needs to be reviewed. The final flow that needs to be run will then segregate each of the records via department in seperate spreadsheets uploaded onto Sharepoint. The requested user would then need to allocate each of the spreadsheets to the corresponding HOS's to be reviewed. When they update the spreadsheet it would then feed into a master spreadsheet which allows us to monitor whether these changes have been reviewed as well as action any changes required where the limit is incorrect. I've attached a sample of the first report draft (It will contain data which does not need to be on the spreadsheet so the final outcome will look different). I have also included a sample of two spreadsheets that are created from the UserAuditMaster Report. As stated earlier, a vast amount of the data currently in the tables will be excluded from the final report and we are still at the stage of testing the concept. I'd anticipate a more finalised version in at least 4 - 6 weeks time. Thanks, Tashan Further Information: Update Date: 03 Sep 2026 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 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 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

4173	Medium	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. 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.	31 Mar 2026	31 Aug 2026	Description: Description: A new governance process will be approved, as part of the 2027/28 budget setting process. An additional resource has been brought in to undertake this work and it is currently underway: Update Date: 04 Sept 2026 Further Information: Update Date: 04 Sep 2026 Description: Hello, I've attached a report we are able to generate from T1 with the inclusion of a few lookups. This report shows the invoices loaded into T1 against the PO numbers they have been attached to including the date they were approved. Column H contains a formula which checks if the approval date for the PO is after the invoice date and if this is true it returns 'YES'. The report can then be filtered on all transactions that return 'YES' and can be separated out if required by department and sent to the respective HOS/Director. This list would contain some invoices where it may not be feasible to raise a PO beforehand (I.e. Energy Bills) so we can restrict this further. Let me know your thoughts. Kind regards, Tashan Edwards Further Information: Update Date: 02 Sep 2026 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 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 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
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General Ledger

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
4630	Medium	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. 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.	30 Jun 2026	28 Feb 2027	Description: Description: A new governance process will be approved, as part of the 2027/28 budget setting process. An additional resource has been brought in to undertake this work and it is currently underway: Update Date: 04 Sept 2026 Further Information: Update Date: 04 Sep 2026 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 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 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 Description: To be undertaken in the New Year so as to ensure completion by the due date. Further Information: Update Date: 22 Dec 2025

4632	Medium	Management will develop and implement a formal journal processing policy that: • 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	Description: Description: A new governance process will be approved, as part of the 2027/28 budget setting process. An additional resource has been brought in to undertake this work and it is currently underway: Update Date: 04 Sept 2026 Further Information: Update Date: 04 Sep 2026 Description: A new governance process will be approved, as part of the 2027/28 budget setting process. Further Information: Update Date: 03 Jun 2026 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 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 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
4633	Medium	We will introduce review and sample checking of high value journals.	31 Mar 2026	28 Feb 2027	Description: Description: A new governance process will be approved, as part of the 2027/28 budget setting process. An additional resource has been brought in to undertake this work and it is currently underway: Update Date: 04 Sept 2026 Further Information: Update Date: 04 Sep 2026 Description: A new governance process will be approved, as part of the 2027/28 budget setting process. Further Information: Update Date: 03 Jun 2026 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 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 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

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	Description: Description: A new governance process will be approved, as part of the 2027/28 budget setting process. An additional resource has been brought in to undertake this work and it is currently underway: Update Date: 04 Sept 2026 Further Information: Update Date: 04 Sep 2026 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 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 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
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: Description: A new governance process will be approved, as part of the 2027/28 budget setting process. An additional resource has been brought in to undertake this work and it is currently underway: Update Date: 04 Sept 2026 Further Information: Update Date: 04 Sep 2026 Description: A new governance process will be approved, as part of the 2027/28 budget setting process. Further Information: Update Date: 03 Jun 2026 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

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: Description: A new governance process will be approved, as part of the 2027/28 budget setting process. An additional resource has been brought in to undertake this work and it is currently underway: Update Date: 04 Sept 2026 Further Information: Update Date: 04 Sep 2026 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: Description: A new governance process will be approved, as part of the 2027/28 budget setting process. An additional resource has been brought in to undertake this work and it is currently underway: Update Date: 04 Sept 2026 Further Information: Update Date: 04 Sep 2026 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

ICT Budget Management and Efficiency Savings					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
5409	High	Management will implement strengthened forecasting requirements to ensure compliance with the CDIO's documented direction. Budget Holders will be required to provide specific, evidence-based monthly re-forecasts, including clear rationale, underlying assumptions, and supporting detail. The ICT Finance and Contracts Manager will introduce a standardised narrative template and review mechanism to ensure that all forecasts adhere consistently to the defined expectations.	31 Jul 2026	31 Jul 2026	Description: Action is now an Objective for relevant Officers, and is being monitored Further Information: Update Date: 01 Jul 2026

5411	High	The CDIO will work with L&D colleagues to determine the best approach to undertaking a training needs analysis and to develop a comprehensive training programme for Budget Holders	31 Jul 2026	31 Jul 2026	Description: Some initial discussion undertaken, no 'exact' fit courses available. Further Information: Update Date: 01 Jul 2026
5412	High	We will agree a clear methodology for identifying, approving and monitoring achievement of efficiency targets for a three year period. These proposals will be subject to review and approval by CLT, with periodic reporting on progress. To achieve this, a governance mechanism will be established, by the ICT Finance and Contracts Manager and Portfolio Delivery Manager, to quality assurance savings proposals to achieve these are realistic, achievable and can be measured.	30 Sep 2026	30 Sep 2026	
5413	High	The ICT Finance and Contracts Manager will develop a robust mechanism for recording and measuring efficiency savings within the TechOne financial ledger.	30 Sep 2026	30 Sep 2026	
5414	High	A verification process will be established to validate that actual savings have been achieved by the Portfolio Delivery Manager. If specific savings are planned, these will be measured and checked in Finance. A process of reporting and tracking savings will be followed each month	30 Sep 2026	30 Sep 2026	
5416	High	The ICT Leadership team, led by the CDIO, will develop, approve and communicate a formal overtime policy that clearly sets out managerial and staff responsibilities to ensure consistent application of good practice in record keeping, checking and approval.	30 Sep 2026	30 Sep 2026	
5422	High	A mechanism will be developed, by the Portfolio Delivery Manager, to monitor utilisation of the 3C ICT establishment specifically for change delivery projects, with outputs available for improved oversight and reporting.	30 Jun 2026	30 Jun 2026	Description: Action is being progressed. A new ICT Leadership post and PMO Manager post created, this alongside the adoption of a new delivery tool (verto) will resolve this issue longer-term. Further Information: Update Date: 29 Jun 2026
5417	Medium	Specific guidance on the correct treatment of overtime relating to capital projects, including requirements for accurate project coding and appropriate allocation between revenue and capital activities will be produced by the Portfolio Delivery Manager. The guidance will be communicated to staff and reviewed in accordance with established review cycles.	30 Sep 2026	30 Sep 2026	
5418	Medium	The CDIO will review the current overtime recording arrangements and determine the most appropriate method to be used going forward, which will then be implemented by the ICT Portfolio Delivery Manager.	30 Sep 2026	30 Sep 2026	
5424	Medium	The Portfolio Delivery Manager will revise the project proposal guidance to require assessment of overtime for all projects where work is likely to occur outside standard working hours.	30 Jun 2026	30 Jun 2026	
5425	Low	The Portfolio Delivery Manager will ensure that line managers evidence-check the purpose and business need of each overtime claim prior to approval, confirming whether the work relates to revenue activity or a capital project	30 Jun 2026	30 Jun 2026	
5426	Low	The Portfolio Delivery Manager will ensure that overtime claims are reviewed in a timely manner to confirm whether the work relates to capital project activity.	30 Jun 2026	30 Jun 2026	

Market Towns Programme					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
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	Description: In progress and on target for Sept 26 - The 6Ds project lifecycle has been implemented across the Council, with clear expectations regarding approvals and gating for new projects and change requests. The Project Governance for the Council has been approved, and due to commence with the Corporate Delivery Programme Board in July 2026; including Market Towns. The threshold for reporting material cost variance is still to be agreed and approved. Further Information: Update Date: 30 Jun 2026 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 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
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: Risk Management Strategy has been reviewed and updated by new Risk Manager. Has now been through CLT and received comments. Updates completed and now being progressed to next step - to be shared with Portfolio Owner first. Further Information: Update Date: 14 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: This action relies on the general Risk Management Training being delivered to ensure a consistent, understood approach across the organisation. Most service-level registers are now present on the system, but for the majority this revolves around Fraud risk. There is further input needed on what level of risk needs to be inputted, as some service registers are now too bloated and unmanageable. Workshops will be held with services/functions after the training sessions. Further Information: Update Date: 14 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: Risk Manager is working with Interim Corporate Governance lead to look at the structure of reporting and escalation, and introducing a suitable governance board where service-risks can be reported. This is a priority action. Further Information: Update Date: 14 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: Work to achieve this action continues to progress. The review of the Risk Management Strategy has aligned closer with the best practise guidance of HMT Orange Book. Alongside Risk Management Training, Workshops and other pieces of work we continue to address the gaps identified. Further Information: Update Date: 14 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: Risk Management Training is now being provided via group sessions to all risk owners and assignees, alongside any other SME's from teams that may be involved in the risk management process or workshops. This training is being recorded by Learning and Development. A final schedule will need to be finalised for follow-ups and other sessions such as specific Risk Software training; this will be done once the general introductory sessions are complete and feedback received. Further Information: Update Date: 14 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: Continuing with action. Further Information: Update Date: 14 Aug 2026 Description: New Risk Manager in post and progressing with action. Further Information: Update Date: 29 May 2026

Code of Procurement Audit 24.25					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
3371	Medium	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. 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. 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). 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).	28 Apr 2025	31 Oct 2026	Description: The revised Code of Procurement is scheduled to go to the Constitution Review Working Group on 03/09/26 then CGC 16/09/26 and on to Council 14/10/26 Further Information: Update Date: 23 Aug 2026 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 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 Description: Draft Code of Procurement was sent to 3C Legal for comment/feedback. Awaiting response before progressing. Further Information: Update Date: 20 Feb 2026 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
3373	Medium	Updated action following a Follow Up Part Two audit - Management will ensure the process for review and approval of £100k payments, and the supporting due diligence checks are evidenced and documented. Original Action - Ensure alignment between the contracts, payments made, and purchase orders raised. Consider introduction of a no PO no pay policy by 1st April 2025. Procurement team and/or finance team appointed staff to conduct a quarterly review of a sample of significant payments including both payments through POs as well as without POs or contracts (over £100K values) to confirm that the POs comply with their respective contracts and had the appropriate level approvals and identify if there are any significant payments without POs and contracts which should be investigated. Any compliance issues should be highlighted and reported to SLT. (High-Red).	28 Apr 2025	30 Jun 2026	Description: Description: Reopened: Follow Up Audit Part Two concluded that the action is partially implemented. The No PO No Pay policy has been introduced and management advised that payments exceeding £100k are subject to review and approval by the Head of Finance. However, the due diligence checks undertaken as part of the approval process are not currently evidenced or documented. The action has therefore been reopened and revised to reflect the remaining work required. The Head of Finance is now ensuring that written evidence is obtained when payments above £100k are approved. Priority Level has been changed to Medium Further Information: Update Date: 04 Sept 2026 Further Information: Update Date: 04 Sep 2026 Description: Reopened: Follow Up Audit Part Two concluded that the action is partially implemented. The No PO No Pay policy has been introduced and management advised that payments exceeding £100k are subject to review and approval by the Head of Finance. However, the due diligence checks undertaken as part of the approval process are not currently evidenced or documented. The action has therefore been reopened and revised to reflect the remaining work required. Priority Level has been changed to Medium Further Information: Update Date: 15 Jun 2026

Committee Governance Structure 24.25					
Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
3716	Medium	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. 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. The delegation should include levels of financial authority, operational decisions and strategic responsibilities as appropriate.	31 Mar 2026	31 Jul 2026	Description: The review of the Scheme of Delegation has been completed. The outcome has been endorsed by the Constitution Review Working Group and has been submitted to the Corporate Governance Committee on 16th September seeking a recommendation that the Council should incorporate the Scheme into the Constitution. Further Information: Update Date: 04 Sep 2026 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 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 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 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

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	Description: the permanent replacement is undertaking training to become more confident on Tech1 and is currently working with Tech1 to identify a solution to this issue. Please extend the due date to the end of October. Further Information: Update Date: 04 Sep 2026 Description: A permanent placement has been made in the role of the Systems Accountant with a start date of 1st July 2026. The successful applicant is currently undertaking on Technology 1 and when more confident in the role will be in a position to pick up this task. Further Information: Update Date: 07 Jul 2026 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 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 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