Appendix 1 - Open Internal Audit Actions

Generated Date	Nov-26

Business Continuity Planning

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
5725	Medium	Management will review all submitted 2026/27 Business Continuity Plans against the requirements of the Business Continuity Plan Writing Policy and return incomplete plans to service areas for amendment	30 Nov 2026	30 Nov 2026	Description: Management will review all submitted 2026/27 Business Continuity Plans against the requirements of the Business Continuity Plan Writing Policy and return incomplete plans to service areas for amendment.Update - In progress - All BCPs have been reviewed and details of required updates included in attached Spreadsheet. This has been sent to Directorate to promote and complete.Next review 15 Oct 26Further Information: Update Date: 08 Oct 2026
5726	Medium	Management will update the BCP template and supporting guidance to clarify the information required about how services will continue during disruption. The guidance should include a completed example showing the level and type of information expected. As part of the annual BCP review process, plans that do not provide sufficiently clear and practical continuity arrangements will be returned to service areas for amendment.	31 Jan 2027	31 Jan 2027	Description: Newly agreed action following the recent Business Continuity audit. Progress updates will be provided as implementation advances and evidence becomes available Further Information: Update Date: 29 Oct 2026
5728	Medium	Management will establish a documented process for assessing the resilience of key suppliers and outsourced time-critical functions. The process will define: • how supplier resilience should be assessed • what assurance evidence should be obtained and retained • how contingency arrangements should be identified and documented • how frequently supplier resilience should be reviewed The BCP template and supporting guidance will be updated to reflect the process and include a completed example of the information expected	01 Apr 2027	01 Apr 2027	Description: Newly agreed action following the recent Business Continuity audit. Progress updates will be provided as implementation advances and evidence becomes available Further Information: Update Date: 29 Oct 2026
5730	Medium	Management will update the Business Continuity Plan Writing Policy, BCP template and supporting guidance to clearly define the ICT systems and recovery information that services are required to record. The recorded information will be consolidated and reviewed with ICT to identify shared dependencies and ensure disaster recovery arrangements and system restoration priorities reflect business requirements	01 Apr 2027	01 Apr 2027	Description: Newly agreed action following the recent Business Continuity audit. Progress updates will be provided as implementation advances and evidence becomes available Further Information: Update Date: 29 Oct 2026
5731	Medium	Management will establish and maintain an up-to-date list of all officers with Business Continuity responsibilities, including BCP owners, coordinators, deputies and staff involved in service recovery. Heads of Service will be responsible for confirming role holders and notifying changes. Training needs will be assessed and the appropriate level of training or awareness provided. Completion will be monitored and reported to the Business Continuity Steering Group, with outstanding training followed up.	30 Sep 2026	30 Sep 2026	Description: The process of maintaining BC Plans has been improved and a tracking mechanism is in place to identify Officers named as key staff within these plans. These Officers receive relevant training.The action is not yet complete. Over 120 Officers have been identified within the plans - but there are some gaps. The Steering Group actioned the Corporate Director (Communities) to escalate this with relevant HoS, and this happened in Oct26 Further Information: Update Date: 23 Oct 2026
5733	Medium	Management will complete the planned whole-Council BCP exercise and report its outcomes and lessons to the Business Continuity Steering Group. Additionally, management will introduce a consistent process for recording and monitoring actions arising from exercises and incidents, including an action owner, target date, status and evidence of completion, with progress reviewed by the Steering Group until all actions are closed.	31 Mar 2027	31 Mar 2027	Description: Newly agreed action following the recent Business Continuity audit. Progress updates will be provided as implementation advances and evidence becomes available Further Information: Update Date: 29 Oct 2026

5723	Low	Management will update the Corporate Business Continuity Strategy by end of September 2026 by: • completing the approval, sign-off and document-control information • clearly identifying the document owner and documenting review arrangements • updating governance references to reflect current arrangements Management will update the Business Continuity Plan Writing Policy by end of November 2026 by: • completing the approval, sign-off and document-control information • clearly identifying the document owner and documenting review arrangements to ensure the Policy remains current	30 Nov 2026	30 Nov 2026	Description: • completing the approval, sign-off and document-control informationUpdate - Complete - added to Strategy Doc (Ver 1.2) • clearly identifying the document owner and documenting review arrangementsUpdate - Complete - stated in the BCP Strategy Doc.• updating governance references to reflect current arrangementsUpdate - In progress - Updated the strategy & TOR for Steering Gp to be signed off Management will update the Business Continuity Plan Writing Policy by end of November 2026 by:• completing the approval, sign-off and document-control informationUpdate - In Progress - Added to the BCP Writing policy - Signatures to complete• clearly identifying the document owner and documenting review arrangements to ensure the Policy remains currentUpdate - In progress - everything in place awaiting signature Further Information: Update Date: 08 Oct 2026

Data Quality - Human Resources

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
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 has been commenced and progress is being made Further Information: Update Date: 09 Oct 2026 Description: This piece of work will be started once the job descriptions have been reviewed Further Information: Update Date: 15 Aug 2026

Health and Safety – Open Spaces and Countryside

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
5719	High	We will ensure all mandatory health and safety training is identified and all staff still required to complete the training are reminded. Compliance will be regularly monitored, and persistent non-compliance will be reported to line managers and the appropriate governance forum. Appropriate action will be taken against persistent non-compliance with relevant employees.	31 Jan 2027	31 Jan 2027	Description: Part of new Staff Induction process with training matrix and individual personnel folders in QMS. All staff training to be a standard item in 1:1 meetings to ensure compliance or appropriate action taken. Rangers to be completed by end November 26. Further Information: Update Date: 19 Oct 2026
5713	Medium	We will ensure the relevant governance groups responsible for scrutinising health and safety performance receive anagement information reports on a quarterly basis, which include key information such as near misses.	31 Jan 2027	31 Jan 2027	
5716	Medium	We will ensure that the Parks and Open Spaces risk assessments are reviewed on an annual basis.	31 Jan 2027	31 Jan 2027	Description: All risk assessments are being reviewed following the RSM Audit and subsequent Right Directions audit for Hinchingbrooke Country Park. Paxton Pits Nature Reserve is due a Right Directions audit in the autumn. All assessments will be updated prior to the end of the year (31-Dec) Further Information: Update Date: 19 Oct 2026
5717	Medium	We will review the inspection and risk assessment trackers for Hinchingbrooke Country Park and Paxton Pits to ensure sufficient detail is documented. This will include, but will not be limited to, the following: • Mandatory inspections and risk assessments; • Responsible individual; • Date of recent inspection / assessment; and • Date of required re-inspection / assessment.	30 Nov 2026	31 Jan 2027	Description: Amended due date to bring in line with other actions as per request Robbie Bratchell 16/10/26 Further Information: Update Date: 19 Oct 2026
5718	Medium	We will ensure risk assessments are fully completed with documented risk ratings, and that immediate or long-term actions are documented for medium and high risks. We will also document actions within the tracker to ensure they are logged, monitored and followed up to implementation.	31 Dec 2026	31 Jan 2027	Description: Amended due date to bring in line with other actions as per request Robbie Bratchell 16/10/26 Further Information: Update Date: 19 Oct 2026
5720	Medium	We will ensure that all site-based staff are identified and that the level of training required is fully clarified in the relevant policies, that the required training is scheduled for timely completion. Renewal dates will be documented and monitored to ensure site-based staff have adequate training.	31 Jan 2027	31 Jan 2027	Description: All Staff and volunteers to be added to the site training matrix to ensure all qualifications and training are completed to the correct level before a task is commenced and signed off as completed by the Lead Ranger / Ranger as required. Further Information: Update Date: 19 Oct 2026
5721	Medium	We will review the number of staff required to complete mandatory training on the following Asbestos Awareness, COSHH and Legionella Awareness and consider if this should be made mandatory for a wider cohort of staff.	31 Jan 2027	31 Jan 2027	Description: This action is new to me, some background would be helpful please as I have limited input with H&S as this is Pete Corley's area. Further Information: Update Date: 19 Oct 2026
5714	Low	We will review and update the Health and Safety Policy to ensure the groups responsible for governing health and safety, including the Employment Committee, are documented within the policy's reporting and governance structure.	31 Jul 2027	31 Jul 2027	
5715	Low	We will ensure that the health and safety procedures include documented version control and sign-off from the approver. Additionally, the policy will reference the relevant procedures, with reciprocal links maintained to ensure full alignment.	31 Jan 2027	31 Jan 2027	Description: This work is being done as part of the revision of all Health and Sfatey within Parks and Open Spaces follwoing the RSM and Right Diretions Audits. It is in hand to be completed on time. Further Information: Update Date: 19 Oct 2026

Debt Management					
Reference	**Priority Level**	**Action Detail**	**Original Target**	**Revised Target**	**Update Details**
5746	Medium	Management Will implement a formal document governance framework for Accounts Receivable procedures by establishing a central repository of approved documents, removing superseded versions, introducing document control standards (including version control, ownership, review dates and approval records), reviewing procedures to ensure they remain current and compliant, and implementing periodic reviews to maintain ongoing accuracy and effectiveness.	31 Dec 2026	31 Dec 2026	Description: Procedures are currently being updated, it is expected that this action will be completed by the target date of 31.12.26 Further Information: Update Date: 28 Oct 2026
5747	Medium	Management will update the Sundry Debt policy to clearly define the responsibilities of individual service areas and the Credit Control Team for debt recovery activities, including reminder letters, escalationarrangements and response expectations	31 Dec 2026	31 Dec 2026	
5748	Medium	A process will be introduced to monitor and follow up outstanding responses to debtor reports to support timely and effective debt recovery where appropriate	31 Dec 2026	31 Dec 2026	Description: Internal audit have included a comment in their review about the impact of years of ack of resource across the team. With the new posts now being approved, recruitment will begin soon and the team will be able to chase services for responses in a timely manner. Further Information: Update Date: 28 Oct 2026
5752	Medium	Management will implement and evidence a formal independent review of monthly Accounts Receivable reconciliations. The review should be performed by an appropriate line manager and documented through electronic or manual sign-off, confirming that: - The reconciliation has been completed accurately and on a timely basis; - All reconciling items have been appropriately investigated and explained; - Outstanding differences are tracked and resolved where possible; and - Any significant or recurring issues are escalated	31 Dec 2026	31 Dec 2026	Description: This action is currently being reviewed and will be completed by the target date. Further Information: Update Date: 28 Oct 2026
5754	Medium	We will review arrangements for non-standard services (inc uding Commercial Rent, Licensing, One Leisure and Trade Waste) to ensure reminder letters are generated and issued in line with the CounciCs debt recovery requirements (where this is within the debt management team responsibility)	31 Dec 2026	31 Dec 2026	Description: Reminders are issued on a weekly basis, unless there is a reason not to, ie, lack of resource, leave and sickness in the team. Trade waste, and Licensing reminder letters are run on a more adhoc basis with input from the service area, however, a review of this will take place prior to the target date. Commercial rent reminders are run on a monthly basis by the Commercial Rents Officer Further Information: Update Date: 28 Oct 2026
5755	Medium	Management will liaise with service areas that do not currently place customers on stop when invoices remain unpaid to review existing processes and implement arrangements to identify and suspend services, where appropriate, for customers with outstanding debts. The Sundry Debt Policy will also be updated to clarify circumstances where exceptions to service suspension have been agreed	31 Dec 2026	31 Dec 2026	Description: Services have frequently been reminded of the debt policy guideline around putting customers on stop. The main area of concern are OL and Operations. The process may require some input from senior management. Further Information: Update Date: 28 Oct 2026
5744	Low	Management Will investigate the inconsistency between the write Off delegated authorities (> E5,OOO) set out within the Sundry Debt Policy and the Financial Regulat'ons and determine which document reflects the intended governance arrangements. Following this review, either the Sundry Debt Policy or the Financial Regulations will be amended as appropriate to ensure compliance with the Council's governance framework.	31 Dec 2026	31 Dec 2026	
5745	Low	Management will update the Sundry Debt policy to ensure it incorporates approval requirements for credit notes and includes appropriate version control arrangements. Any amendments will be subject to the relevant review and approval processes. This will include documented approval from the InterimCorporate Director - Finance & Resources	31 Dec 2026	31 Dec 2026	
5750	Low	Management Will consider the requirement within the Sundry Debt policy for invoices to be raised within seven days of the provision of goods, services, or facilities to ensure it remains appropriate and achievable. Management will also investigate whether payment terms can be reduced or removed (upfront payment required) for selected services to support more timely debt recovery.	31 Dec 2026	31 Dec 2026	

5751	Low	Management will assess the feasibility of regularly updating the Authorisation List for Credits and Write-Offs to ensure all authorised officers are included, and their delegated approval limits are accurately reflected. Alternatively, management may choose to simplify the approval framework by aligning It WIth the line manager approval requirement already communicated by the Exchequer Officer and ensuring this requirement is formally documented within the Sundry Debt policy	31 Jan 2027	31 Jan 2027	Description: Current list up to date, this will be reviewed by the revised target date and updated accordingly Further Information: Update Date: 28 Oct 2026
5753	Low	We will establish a process to ensure weekly reminder runs are completed irrespective Of staff absence or leave	31 Dec 2026	31 Dec 2026	Description: Once the team is at full capacity, and successful recruitment and training given, this will be achievable. Currently, very few reminder runs are missed, and when it does happen, the debt is picked up on the next weeks reminder run, it does not mean that the debt is not chased, just that the reminder letter is issued 7 days later. Further Information: Update Date: 28 Oct 2026
5756	Low	Management will strengthen controls over the write-off process by ensuring that all write-off authorisations are completed fully and consistently. This will include either requiring approvers to print their name, provide a legible signature, and date the authorisation in the designated approval section of the Application for Write-Off of an Irrecoverable Sundry Debt form, or evidencing approval and the rationale for the write-off via email	31 Dec 2026	31 Dec 2026	Description: Write off procedures are currently rigorous and no write off is done without the relevant service level authorisation. A write off is deemed necessary where all other efforts to collect the debt have failed. Currently, where there may not be a signature, the form has been attached to an email from the relevant authoriser. This action will be completed by the target date and authorisers will be required to sign the write off form rather than express agreement via email Further Information: Update Date: 28 Oct 2026

Capacity Planning

Reference	Priority Level	Action Detail	Original Target	Revised Target	Update Details
4834	Low	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: On hold pending Central Government's review of the LGR programme. In relation to HDC we are still waiting to hear when LGR will proceed and selected option. The deadline of Dec 2026 will be extended when the position is clear. Further Information: Update Date: 13 Oct 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

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
3732	Medium	Management will define a formal process for in-year capital programme additions, including: • A requirement for documented approval for all in-year additions, clearly specifying the authorising officer/body. • A defined communication protocol to ensure the Financial and Treasury Accountant is notified promptly of any approved additions. • Maintenance of a central register of in-year capital additions, including supporting documentation and approval evidence.	31 Oct 2025	28 Feb 2027	Description: In line with the other finance process and governance work that will be approved in February 2027 as part of the budget setting process, please change the completion date for this task to Feb 2027. Further Information: Update Date: 19 Oct 2026 Description: Reopened: Action re-opened. Notes from a Follow Up audit on Capital Programme - Management confirmed that, whilst arrangements exist for the annual Capital Programme and budget-setting process, a formal process for managing in-year additions to the Capital Programme has not yet been implemented. The review also confirmed that there is currently no documented process or central register for recording and monitoring in-year additions.Management advised that they are currently reviewing and strengthening the governance arrangements for both the budget-setting process and Capital Programme management. This work includes the development of revised processes for the approval, recording and monitoring of in-year Capital Programme additions as part of the 2027/28 budget process Further Information: Update Date: 19 Oct 2026 Description: Update Further Information: Not started, no update Update Date: 03 Sep 2025

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
3735	Low	Updated action from a Follow Up - Capital Programme review: Management will ensure that approval sections within pre-project outline business cases are fully completed, including recording the approver and approval date and clearly marking any stages not required as not applicable Original Action: Management will establish a centralised repository for pre-project outline business cases and their respective approvals	01 Dec 2025	30 Nov 2026	Description: Reopened: Action reopened following follow-up review. Progress has been made however, the agreed action has only been partially implemented and further work is required before it can be assessed as fully implemented. Further Information: Update Date: 19 Oct 2026 Description: The PMO have now completed the collation of business cases or PIDs for all current major projects including capital funded projects. The documents are stored in a central repository. This audit action is now complete (attached list of cases as evidence.) There is now a clear process in place for ensuring a business cases or PID is completed for all new capital funded projects. The current budget approval for 2026/27 is due to be finalised in Feb 2026, and the PMO already have the draft list of new projects subject to approval, and have been working with services regarding these. Further Information: Update Date: 09 Dec 2025 Description: The PMO service is redesigning its processes, documentation and procedures to align to other internal audit and maturity review actions. This includes the completion of business cases for capital projects plus all major projects and programmes. This work has commenced, but the overall additional work activity may push back the completion date from 1 Dec 25 to 1 Mar 26. Further Information: Update Date: 14 Nov 2025 Description: This aligns to the Transformation PMO audit action with the delivery of all projects requiring a business case to be completed that strategically aligns to Transformation vision and goals. The majority of capital bids projects will be included as part of this audit action. There are a few remaining that are BAU projects, generally in relation to annual funding provision processes, and these will be covered separately. Further Information: Update Date: 10 Sep 2025 Description: Test update Further Information: test test Update Date: 31 Jul 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: On hold until T1 upgrade completed on the 27th November 2026 Further Information: Update Date: 27 Oct 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

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: Please see the latest attachment. We will run this report every 6 months. The second tab contains a pivot table of the users and the amount of instances where PO's are being authorised post the invoice date. These users will be offered training. We will then re-run the report in 6 months time and will monitor the results to check if there is a reduction from repeat offenders. Further Information: Update Date: 20 Oct 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

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 bene 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: A monthly forecasting process is now in operation. Budget Holders review budgets and, update forecast positions, and provide supporting commentary to the ICT Finance and Contracts Manager. Work is continuing to standardise forecasting narratives and strengthen the consistency of supporting information provided with forecast submissions. Further Information: Update Date: 19 Oct 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: L&D are working with the Finance team to identify suitable internal training for Budget Holders and any areas where additional training may be required. All Budget Holders will also complete the HDC procurement training. The outcome of this work will inform the wider Budget Holder training programme. Further Information: Update Date: 29 Oct 2026 Description: Discussions are still ongoing with L&D to arrange a suitable training package for budget holders Further Information: Update Date: 19 Oct 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	Description: Development of the efficiency savings methodology is in progress. Work is underway to define the process for identifying, validating, approving and monitoring savings opportunities across a three year period. The ICT Finance and Contracts Manager and Portfolio Delivery Manager are establishing governance and quality assurance arrangements to ensure savings proposals are realistic, achievable and measurable prior to submission for CLT approval. Reporting and monitoring arrangements will be implemented as part of the final methodology. Further Information: Update Date: 19 Oct 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	Description: Development of the mechanism is underway. The ICT Finance and Contracts Manager is defining the methodology for measuring efficiency savings, including how baselines will be established, how savings will be calculated and validated, and how recurring savings will be measured and reported. The output of this work will inform the design of a consistent and auditable approach to recording efficiency savings within TechOne. Further Information: Update Date: 19 Oct 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	Description: Work has commenced on the development of a formal verification process for efficiency savings. The Portfolio Delivery Manager and ICT Finance and Contracts Manager are defining the approach for validating savings against agreed baselines and supporting evidence, with Finance providing independent verification of reported savings values. Requirements for monthly tracking and reporting are also being developed to ensure savings can be monitored consistently and reported through established governance arrangements. Further Information: Update Date: 19 Oct 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	Description: A draft ICT Overtime Policy has been developed and is currently under review by the ICT Leadership Team. The draft sets out the responsibilities of managers and employees in relation to the authorisation, recording, checking and approval of overtime, with the aim of ensuring a consistent and auditable approach across the service. Subject to completion of the review process and approval by the ICT Leadership Team, the policy will be communicated to all relevant staff and managers. Further Information: Update Date: 19 Oct 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. Dedicated ICT leadership and portfolio management capacity has been established to strengthen oversight of change delivery resources. Procurement of Verto is underway and is expected to provide the primary mechanism for monitoring resource utilisation across change projects. Reporting requirements and associated governance arrangements are being developed as part of the implementation process. Further Information: Update Date: 19 Oct 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	Description: Draft guidance on the treatment of overtime associated with capital projects is being developed by the Portfolio Delivery Manager. The guidance will provide clarity on project coding requirements and the correct allocation of overtime costs between revenue and capital activities. Following review and approval, it will be communicated to staff and subject to periodic review in line with established governance arrangements. Further Information: Update Date: 19 Oct 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	Description: As part of the development of the draft ICT Overtime Policy, ICT Leadership has reviewed the current overtime recording arrangements and is considering the most appropriate method to support consistent recording, approval and monitoring of overtime. The agreed approach will be implemented by the Senior ICT Manager for Change Delivery following approval of the policy and associated guidance. Further Information: Update Date: 19 Oct 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	Description: The requirement to assess anticipated overtime and out of hours working has been incorporated into the draft ICT Overtime Policy. The next step is to reflect this requirement within the project proposal/PMO guidance so that anticipated overtime, resource requirements, costs and funding are considered as part of project planning and approval. Responsibility has transferred from the former Portfolio Delivery Manager role to the PMO Manager and ICT Senior Manager Change Delivery & Finance. Further Information: Update Date: 29 Oct 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	Description: A formal ICT Overtime Policy has been drafted which introduces a clear requirement for line managers to evidence check the purpose and business need for overtime before approving the overtime. This includes confirming the requirement for each task to be undertaken outside normal working hours and whether the activity relates to BAU/revenue activity or an approved project, with the appropriate financial coding applied.The draft policy is also being checked against the existing HDC overtime policy and associated arrangements to ensure the ICT requirements complement, and do not conflict with, the corporate policy. Following this review, the policy will be taken through the appropriate ICT approval and communication process. Further Information: Update Date: 29 Oct 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	Description: A formal ICT Overtime Policy has been drafted which introduces a clear process for the timely review of overtime claims. The policy requires line managers to check the purpose and business need of the work and confirm whether the activity relates to BAU/revenue activity or an approved project, with the appropriate financial coding applied.The draft policy is being checked against the existing HDC overtime policy to ensure the ICT requirements complement, and do not conflict with, existing corporate arrangements. Following this review, the policy will be taken through the appropriate ICT approval and communication process. Further Information: Update Date: 29 Oct 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 Nov 2026	Description: In progress. Any changes regarding programme governance are still pending internal approval. Further Information: Update Date: 13 Oct 2026 Description: As per below update from Business Performance and Transformation Manager, target date has been extended to end of November 2026 Further Information: Update Date: 21 Sep 2026 Description: In progress and target to be extended to Nov 26 from Sept 26. Governance arrangements are being reviewed following recent LGR communications. The previous Programme Board has been paused pending implementation of the revised governance structure, expected from October 2026. The target date has been extended to November 2026 to allow revised governance, reporting processes and Market Towns programme reporting arrangements to be implemented Further Information: Update Date: 11 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

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	19 Jan 2027	Description: The Strategy (and policy) has been reviewed twice by CLT and shared with SLT for feedback, as well as the appropriate portfolio owner. There was a delay with agreement about the appropriate governance route for adoption, this has now been confirmed by the monitoring officer and the strategy is on the agenda for January's Cabinet. Further Information: Update Date: 28 Oct 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 Mar 2027	Description: Risk Workshops are now being carried out following the successful delivery of risk management training. Senior leadership were requested to inform Risk team of their priority areas but there was little feedback. Now workshops have begun an uptake in positive engagement has been seen and is ensuring the risk lifecycle and wider risk approach is being consistently approached. To reach all service areas an extended target date is needed. Further Information: Update Date: 28 Oct 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	19 Jan 2027	Description: After the previous update the Risk Manager has not had continuous updates on this structure. Work is still continuing on the update of governance structures at the Council and it is vital risk is included as a priority for reporting on service-level risks. Will update action following further information from interim corporate governance lead. Further Information: Update Date: 28 Oct 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	30 Nov 2026	Description: Focus has been on ensuring good practise is in place, training and workshops are delivered. A full review of the gap analysis to update to its current position is planned for November - ahead of the next audit of risk management. Further Information: Update Date: 28 Oct 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	30 Nov 2026	Description: Risk Management Training has been delivered to one hundred plus staff as of 28.10.28. A formal schedule to carry on regular monthly training and refresher sessions is being organised with Learning Development. Further Information: Update Date: 28 Oct 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	19 Jan 2027	Description: Quarterly communications are being released, however at this point, some areas are not receiving the emails; with workshops and review meetings manually being arranged it would be unnecessary duplication. Risk and Insurance Administrator is now in post, and where risks are inputted into the system they will soon be ensuring quarterly communications are regular, as well as providing more regular checks of the register for outstanding reviews. Further Information: Update Date: 28 Oct 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
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 2026Further 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

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