Appendix 3 - Closed Internal Audit Actions

Generated Date	Nov-26

Business Continuity Planning

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
5727	Medium	Management will establish and document a process for maintaining BCPs between annual reviews. The process will define when updates must be made following organisational, staffing, supplier, system or structural changes, how changes will be recorded, and when the Emergency Planning Advisor must be notified. The process will also require services to consider whether changes affect Corporate Priority 1 activities or action cards and ensure any required updates are completed. A central record of interim BCP updates will be maintained to support monitoring and oversight.	30 Nov 2026	30 Nov 2026	15 Oct 2026	Closure Details: Closed: Info in Updates Further Information:
5729	Medium	Management will establish a clear process and timetable for the annual BCP review. This will define responsibility for monitoring completion, the frequency of follow-up, submission deadlines and the stages for escalating overdue plans. The completion tracker will be updated to record follow-up action, action owners, revised deadlines and escalation	30 Sep 2026	30 Sep 2026	23 Oct 2026	Closure Details: Closed: The BCP strategy is in place. it sets out the responsibilities for creating plans. It also documents who is accountable, when plans should be updated, what triggers a review and how non-compliance is escalted to the Steering Grp. An excel sheet is stored in the BCP SharePoint site to hold and track this data and the BCP steering group reviews it as per the ToR. Further Information:
5732	Medium	Management will review and issue guidance for service level BCP testing which will: • define what is an acceptable test and how this differs from the annual BCP review • provide examples of proportionate testing methods • specify when testing is required • set out how outcomes, lessons learned, actions and resulting BCP amendments should be recorded. Service leads should then be required to complete and document testing in line with the guidance, with completion monitored through the Business Continuity Steering Group.	30 Sep 2026	30 Sep 2026	08 Oct 2026	Closure Details: Closed: All requirements covered in updated strategy document and circulated to BCP Steering group Further Information:
5724	Low	Management will review and update the Business Continuity Steering Group Terms of Reference to ensure it reflects current governance arrangements and includes appropriate document control information, including document owner, review date and version control.	30 Sep 2026	30 Sep 2026	23 Oct 2026	Closure Details: Closed: The ToR have been reviewed at the BCP Steering Grp and have been signed off by the Corporate Director (Communities) in it Sept26 meeting Further Information:

Data Quality - Human Resources

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
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	28 Sep 2026	Closure Details: Closed: This has been completed and all staff have a job description on their personnel file Further Information:
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	26 Oct 2026	Closure Details: Closed: Key system guidance for changes and data accuracy now in place. These are checklists and guidance built into the system, with back up copies saved on payrolls shared drive. User guides are available on the intranet for employees and managers. Further Information:

Recruitment and Retention

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
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	06 Oct 2026	Closure Details: Closed: Employment committee endorsed on 23/09/2026 Further Information:
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	06 Oct 2026	Closure Details: Closed: Employment committee endorsed on 23/09/2026 Further Information:
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	06 Oct 2026	Closure Details: Closed: Employment committee endorsed on 23/09/2026 Further Information:
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	05 Nov 2026	Closure Details: Closed: As per below comments from HR Manager, the action has been closed. - A process has been agreed and exit data for Q1 and Q2 is being shared with CLT and employment committee in October 2026. This will continue now as BAU so this is action is now closed. Further Information:

Debt Management

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
5749	Medium	Management will review existing debtor credit balances to investigate and resolve outstanding credits, and implement a regular review process to identify, investigate and clear future credit balances promptly, ensuring the debtor ledger accurately reflects recoverable debt and supports accurate financial reporting	30 Nov 2026	30 Nov 2026	28 Oct 2026	Closure Details: Closed: Procedure notes reviewed, no change, version 2 attached Further Information:

Capacity Planning

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
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	29 Sep 2026	Closure Details: Closed: Completed within target. A Business Analyst review has been undertaken and recommendations developed to support a proportionate approach to assessing capacity and resource availability. The recommended solution applies service prioritisation and resource calculations using agreed archetypes. Given the pending LGR decision, the approach will be introduced through a soft launch, with voluntary adoption by services and promotion through the 6Ds Project Lifecycle where appropriate. The audit action is therefore considered complete. Further Information:

Data Protection

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
5295	Low	An established public-sector data ethics framework will be adopted, with the Council subscribing to or implementing a recognised model of its choice to ensure consistent, transparent and ethically-aligned decision-making across all data and Artificial Intelligence initiatives.	30 Sep 2026	30 Sep 2026	15 Sep 2026	Closure Details: Closed: Ceased activity due to anticipated LGR implementation likely to supersede and enforce adherence to caldicott principles Further Information:

Code of Procurement Audit 24.25

Reference	Priority Level	Action Detail	Original Target	Revised Target	Closed	Closure Update
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	19 Oct 2026	Closure Details: Closed: Following the approval of the Contract Procedure Rules and amendments to supporting documents this action is now complete. Further Information:

Committee Governance Structure 24.25						
Reference	**Priority Level**	**Action Detail**	**Original Target**	**Revised Target**	**Closed**	**Closure Update**
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	26 Oct 2026	Closure Details: Closed: Revised Scheme of Delegation approved by full Council on 14/10/26 Further Information: