

AUDIT COMMITTEE REPORT

REPORT TO:	Audit Committee		
DATE:	23 March 2026		
TITLE:	Progress Report 2025/26		
TYPE OF REPORT:	For Information		
PORTFOLIO(S):	All		
REPORT AUTHOR:	Teresa Sharman, Head of Internal Audit		
OPEN/EXEMPT	Open	WILL BE SUBJECT TO A FUTURE CABINET REPORT:	No

REPORT SUMMARY/COVER PAGE

PURPOSE OF REPORT/SUMMARY: The Audit Committee receive updates on progress made against the annual Internal Audit Plan. This report forms part of the overall reporting requirements to assist the Council in discharging its responsibilities in relation to the internal audit activity.
KEY ISSUES: The current position in relation to the completion of the Internal Audit Plan 2025/26 is shown within the attached report.
OPTIONS CONSIDERED: N/a
RECOMMENDATIONS: The Audit Committee are requested to receive the Progress Report on internal audit activity.
REASONS FOR RECOMMENDATIONS: In receiving this report, the Audit Committee is fulfilling their terms of reference in monitoring internal audit activity.

REPORT DETAIL

1. Introduction

This report forms part of the overall reporting requirements to assist the Council in discharging its responsibilities in relation to the internal audit activity.

2. Proposal

The report sets out progress with completing the 2025/26 Internal Audit Plan.

3. Issues for the Audit Committee to Consider

Members should note progress with completing the Internal Audit Plan and the report executive summaries within.

4. Corporate Priorities

Good governance.

5. Financial Implications

None.

6. Any other Implications/Risks

None.

7. Equal Opportunity Considerations

None.

8. Environmental Considerations

None.

9. Consultation

N/a.

10. Conclusion

For Audit Committee to note progress with the 2025/26 Internal Audit Plan and the executive summaries of final reports within.

11. Background Papers

Appendix A – Progress Report 2025/26

EASTERN INTERNAL AUDIT SERVICES



Borough Council of
**King's Lynn &
West Norfolk**



BOROUGH COUNCIL OF KING'S LYNN & WEST NORFOLK

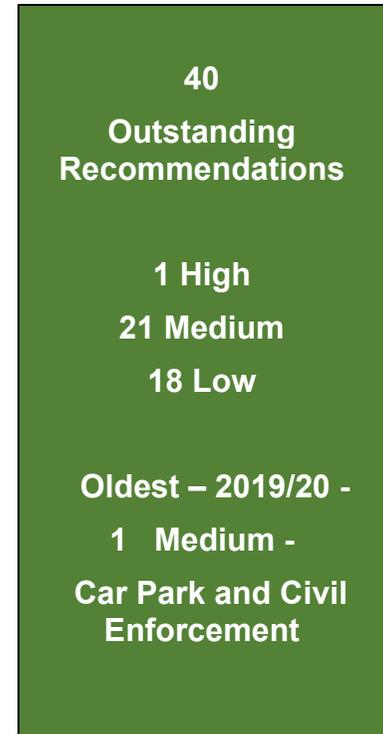
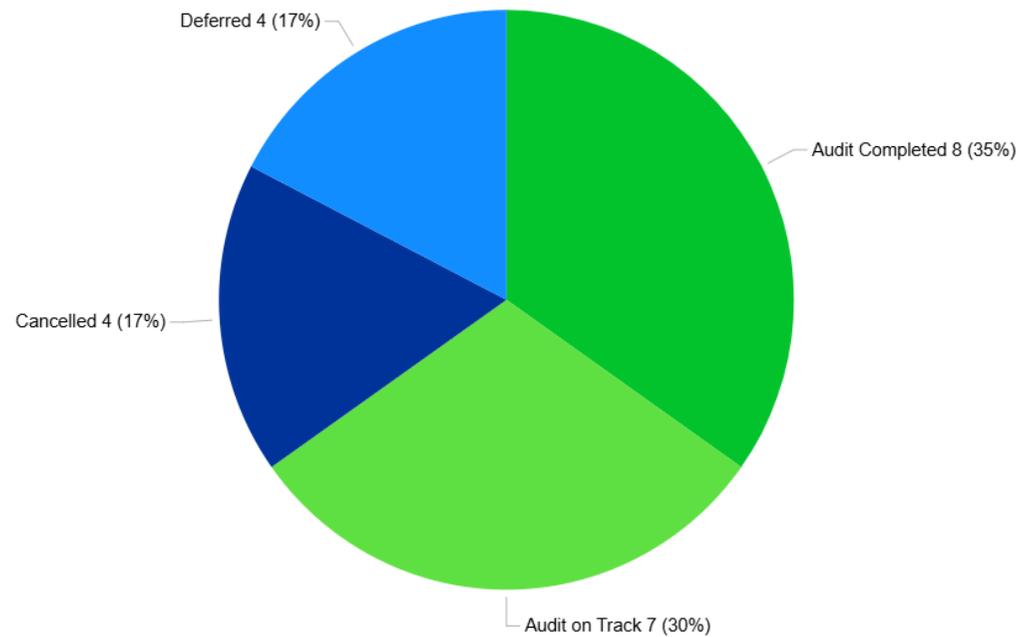
Progress Report 2025/26

Head of Internal Audit: Teresa Sharman

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Progress at a glance



Executive Summary

Introduction

Under the Global Internal Audit Standards (GIAS), 'The chief audit executive (Head of Internal Audit) must provide the board with the information needed to conduct its oversight responsibilities.' In particular, 'Results of internal audit services, including conclusions, themes, assurance, advice, insights, and monitoring results.' and 'The chief audit executive must communicate the results of internal audit services to the board and senior management periodically and for each engagement as appropriate.'

Under the Committee's terms of reference, the Committee should receive updates on the work of internal audit, including key findings, issues of concern and action in hand from internal audit work and consider summaries of specific internal audit reports.

This report is to assist the Committee in discharging its responsibilities in relation to internal audit activity.

Background

The role for the Head of Internal Audit is provided to the Council by South Norfolk Council through Eastern Internal Audit Service (EIAS), a partnership arrangement which provides internal audit services to the district councils for Breckland, Broadland, North Norfolk, South Norfolk, Norwich City Council, Great Yarmouth Borough Council, and the Broads Authority.

The delivery of the internal audit plan for the Council is provided by an in-house team, who report functionally to the Head of Internal Audit and administratively to the Assistant Director - Finance (Deputy S151 Officer), supplemented by the EIAS's contractors, TIAA Ltd, BDO LLP and Hertfordshire County Council's Shared Internal Audit Services; this year three of the Council's audits are being completed by TIAA Ltd.

Internal audit provides an independent and objective opinion on the Council's internal controls by evaluation their effectiveness and operation in practice.

Changes to the 2025/26 Audit Plan

There have been no further changes to the Plan since the last Progress Report.

Audit	Nature of the change
N/A	N/A

Progress to date and audit outcomes

Progress with audit work

The current position in completing audits to date is shown in **Appendix 1**.

Quarters 1 & 2

Final reports have been issued for all the audits in these quarters.

Quarter 3

The Council Tax - Second & Empty Homes and Car Scheme Allowance audits have been completed and final reports issued.

Draft reports are being prepared for the Risk Management and Access and Asset Management for Starters audits.

Quarter 4

The terms of reference have been issued, and fieldwork has commenced for the Key Financial Controls, Alive West Norfolk, Cash Collection – Car Parks, Contract Management and Cyber Security audits.

Audit Outcomes - Final Reports

During the period, the following final reports have been issued as detailed in the table below.

The Executive Summary for final reports issued in the period are provided in at **Appendix 2**, and a full copy of the report can be requested by Members.

Audit	Assurance Level	Urgent Recommendations	Important Recommendations	Routine Recommendations
Disaster Recovery	Limited	0	6	2
Council Tax - Second & Empty Homes	Substantial	0	1	0
Total	-	0	7	2

Outstanding Recommendations

The table on the following pages shows the total number of recommendations which are past their agreed due date and are still in progress by year and priority rating.

The following audits in the table below were assigned a 'limited' overall assurance opinion: -

- 2023/24 – Capital Programme
- 2024/25 – Contract Management
- 2025/26 – Property Services

As a result of audit recommendations raised, management agree action to ensure implementation within a specific timeframe and by a responsible officer. The management action subsequently taken is monitored by the Internal Audit Team on a regular basis and reported through to the Committee. Verification work is also undertaken for those recommendations that are reported as closed.

Appendix 3 provides the Committee with details of high and medium priority recommendations that are overdue for the year in which they were raised. Management responses and a new deadline, where available, have been indicated for each.

Audit Year	Audit Name	Priority 1	Priority 2	Priority 3	Total
2019/20	Car Park and Civil Enforcement	0	1	0	1
2019/20 Total		0	1	0	1
2021/22	Policies	0	1	0	1
2021/22 Total		0	1	0	1
2022/23	Accounts receivable	0	1	1	2
	Income	0	0	1	1
2022/23 Total		0	1	2	3
2023/24	Capital Programme	1	1	0	2
	Complaints and FOIs	0	2	0	2
	Corporate Governance	0	2	0	2
	Council Tax and NNDR	0	0	1	1
	Key Controls & Assurance	0	1	4	5
	Land Charges	0	2	1	3
2023/24 Total		1	8	6	15
2024/25	Accounts Payable	0	0	1	1
	Accounts Receivable	0	0	1	1
	Network Management	0	0	3	3
	Data Protection	0	4	0	4
	Handyperson Service	0	0	1	1

Audit Year	Audit Name	Priority 1	Priority 2	Priority 3	Total
	Risk Management	0	2	0	2
	Section 106 Agreements	0	1	1	2
	Vehicle Fleet	0	2	0	2
2024/25 Total		0	9	7	16
2025/26	West Norfolk Property Limited and West Norfolk Housing Follow-up	0	0	2	2
	Climate Sustainability	0	0	1	1
	Property Services	0	1	0	1
2025/26 Total		0	1	3	4
Grand Total		1	21	18	40

Appendix 1 - Summary of Audit Work 2025/26

Audit Area	Status	Opinion	Total Number	High	Medium	Low	Improvement Actions
WNP & WHNC Follow Up	Audit Completed	Position Statement	N/a	N/a	N/a	N/a	N/a
West Norfolk Housing Company	Audit Completed	Position Statment	N/a	N/a	N/a	N/a	N/a
Property Services	Audit Completed	Limited	9	1	5	3	0
Disaster Recovery	Audit Completed	Limited	8	0	6	2	0
Community Safety (ASB & Neighbourhood Nuisance)	Audit Completed	Limited	3	1	2	0	0
Car Scheme Allowance	Audit Completed	Limited	2	1	1	0	0
Council Tax (Second and empty homes)	Audit Completed	Substantial	1	0	1	0	0
Climate Sustainability	Audit Completed	Reasonable	5	0	1	4	0

Audit Area	Status	Opinion	Total Number	High	Medium	Low	Improvement Actions
Access and Asset Management for Starters, Movers and Leavers	Audit on Track	-	-	-	-	-	-
Risk Management	Audit on Track	-	-	-	-	-	-
Key Financial Controls	Audit on Track	-	-	-	-	-	-
Cyber Security	Audit on Track	-	-	-	-	-	-
Contract Management	Audit on Track	-	-	-	-	-	-
Alive West Norfolk	Audit on Track	-	-	-	-	-	-
Cash Collection - Car Parks	Audit on Track	-	-	-	-	-	-
Procurement	Deferred	-	-	-	-	-	-
Capital Programme & Project Management	Deferred	-	-	-	-	-	-
Community Infrastructure Levy	Deferred	-	-	-	-	-	-
Housing Options	Deferred	-	-	-	-	-	-
Building Control	Cancelled	-	-	-	-	-	-
Strategic Housing (advisory work)	Cancelled	-	-	-	-	-	-

Audit Area	Status	Opinion	Total Number	High	Medium	Low	Improvement Actions
Data Protection (data breach staff awareness)	Cancelled	-	-	-	-	-	-
Local Plan	Cancelled	-	-	-	-	-	-

Grant Certifications

The following grants have been certified by EIAS so far during 2025/26: -

- Disabled Facilities Capital Grants P/e 2024/25

Appendix 2 - Final Report Executive Summaries

Council Tax – Second and Empty Home

Assurance Opinion

Based upon the issues identified there is a robust series of suitably designed internal controls in place upon which the organisation relies to manage the risks to the continuous and effective achievement of the objectives of the process, and which at the time of our review were being consistently applied.

The service is actively engaged in managing its responsibilities to apply Council Tax premiums on second and empty homes, as per the Levelling-up and Regeneration Act 2023. The audit identified several areas where governance, control, and oversight mechanisms ensure consistent and reliable compliance across the service area.

The key observations made during the audit identified that there are: -

- Policies and procedures for managing second and empty homes charges.
- Controls over the application and review of discounts, exemptions, and premiums for these charges.
- Controls over the collection of these charges including debt collection and enforcement action.
- Controls over the application of the charges on the system when they were first entered.
- Reporting mechanisms to senior management and elected members.

Audit Objective

The objective of this audit is to provide assurance that robust controls are in place for the implementation and collection of charges for second homes and empty homes.

Opinion provided	Substantial	High recommendations	0	Medium recommendations	1	Low recommendations	0
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Summary of Findings

Areas of weakness in control design and / or effectiveness

- Risks related to second and empty homes are not captured in either the service or corporate risk register.

Areas of strength in control design and / or effectiveness

- Properties are correctly identified, verified and classified on the system as a second or empty home and charged the appropriate levy.
- Reporting mechanisms to senior management and elected members are clear and consistent.
- Property charges have been correctly applied from initial entry onto the system, with discounts, exemptions and premium levy for properties being regularly reviewed to ensure currency.
- Controls around debt collection and enforcement are consistently applied.

No.	Recommendation	Priority	Implementation Date	Responsible Officer
1	Risks relating to non-receipt of expected income related to second and empty homes should be included on the Corporate Risk Register and the relevant Executive Team Register.	Medium	01/04/2026	Assistant Director Finance Carl Holland

Disaster Recovery

Assurance Opinion

The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed, and process objectives achieved.

Weaknesses identified relate to the need for an immediate review of the Disaster Recovery (DR) Plan, robust and regular disaster recovery testing, periodic DR test restores of backup media, change management processes to include DR changes, the need for a documented Data Centre Management Policy and ensuring that the main Data Centre's fire detection and prevention system is undergoing regular maintenance.

The audit has also identified that there are business areas in the Council that use the IT infrastructure but manage their own local IT support. This can result in weak accountability, reduced DR service efficiencies and value for money.

Our overall opinion has considered the above issues, as well as good practices identified throughout the audit, which are detailed below.

Audit Objective

The overarching objective of this audit is to provide assurance on the adequacy, effectiveness and efficiency of the systems and controls in place to reduce the likelihood and impact of disruption events and the adequacy of disaster recovery processes.

Opinion provided	Limited	High recommendations	0	Medium recommendations	6	Low recommendations	2
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Summary of Findings

Areas of weakness in control design and / or effectiveness

- There is a documented DR Plan in place although it was due for review in April 2024.
- There is no programme to conduct DR testing for key elements of the infrastructure on risk-assessed basis.

- There is no process that conducts periodic test restores from backup media.
- Change management processes do not take account of possible changes to DR support because of changes.
- We were unable to confirm whether there are formal data centre management policies in place, although we are advised that these are present.
- We were unable to confirm that the fire detection and prevention system built into the main Data Centre in Kings Court is undergoing required maintenance per the manufacturer's requirements.
- There has been no Change Advisory Board (CAB) process in place, although we understand that this is being planned. The CAB terms of reference has been documented but requires formal ratification.
- There has not been a review of the operational backup / retention policies that have been implemented.

Areas of strength in control design and / or effectiveness

- There is a mature business continuity management infrastructure that includes annual desktop scenario testing, the results of which are documented.
- Copies of DR plans are saved to Microsoft Teams, which means they are always accessible.
- Data Centre access controls use key cards that help restrict access to authorised officers only. Access is reviewed periodically.
- CCTV coverage is present in all data centres.

Added value or improvement points *(these are examples of how the Council could improve a process to be for example, more efficient or effective)*

- Environmental controls typically include air-conditioning units that can leak water. It is suggested that appropriate water sensors be installed at the Council's data centres and that appropriate monitoring of these systems is implemented.
- It is suggested that the current process of annual desktop business continuity exercises be expanded to include more operational exercises, ideally inviting relevant external service providers to participate where possible.

No.	Recommendation	Priority	Implementation Date	Responsible Officer
1	<p>The Council to ensure that a review of its DR Plan is undertaken as soon as possible. We suggest that the following be included: -</p> <ul style="list-style-type: none"> • Current technical infrastructure management documentation including IP ranges, scripts, telephony resilience, Website and network configurations. Procedures related to accessing emergency funding also needs to be included. • All business areas to be included in the plans to ensure consistency of approach and efficient operational delivery. • Copies to be held in multiple formats and locations and be demonstrably aligned to business continuity plans and priorities therein. • Ensure that plans are also subject to regular review, using agreed change control processes that manage the feedback loop from lessons learnt from tests into the plans. 	2	30/04/2026	Interim Assistant Director Corporate Services
2	<p>There is a need to develop and implement a risk-based Disaster Recovery Test Plan and strategy, to include all key departments responsible for 24/7 critical services, such as CCTV and parking management and external vendors where appropriate. We have noted that the core IT</p>	2	30/04/2026	Interim Assistant Director Corporate Services

No.	Recommendation	Priority	Implementation Date	Responsible Officer
	service does not have full visibility across the IT estate, which is not best practice.			
3	Undertake periodic test restores and not just on demand requests from users asking for lost files to be recovered.	2	30/04/2026	Interim Assistant Director Corporate Services
4	The Council to ensure that change management processes include DR support requirements where systems are changed or upgraded in a material way.	2	30/04/2026	Interim Assistant Director Corporate Services
5	Document a formal Data Centre Management Policy, with supporting procedures, to include access management (staff and vendor / contractors), environmental and physical controls, power management, roles and responsibilities, compliance and auditing.	2	30/04/2026	Interim Assistant Director Corporate Services
6	The Council to satisfy itself that the built-in fire detection and prevention system at the main Data Centre in Kings Court is being serviced per the manufacturer's recommendations.	2	30/04/2026	Interim Assistant Director Corporate Services
7	Undertake a review of all backup policies to ensure they remain relevant to Council requirements and good practice.	3	30/04/2026	Interim Assistant Director Corporate Services

No.	Recommendation	Priority	Implementation Date	Responsible Officer
8	Ensure that the CAB ToR is formally ratified as soon as possible, ideally at an early meeting of the Board.	3	30/04/2026	Interim Assistant Director Corporate Services

Appendix 3 - Outstanding Recommendations by Year

Year 2019/20

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Car Park and Civil Enforcement	As referred to in the King's Lynn Transport Strategy, BCKLWN should develop a Car Parking Strategy. This would ensure that a town-wide approach to car parking management is achieved, together with enabling the delivery of the Transport Strategy's suggested improvements.	Medium	Jemma Curtis, Regeneration Programmes Manager	31/03/21	31/01/26	24/02/2026: No update provided. 17/10/2025: Draft strategies received and being considered as part of the master planning work underway for KL & Hunstanton. Iterative process to update strategies once master planning and engagement is completed to bring final reports to panel & Cabinet.

Year 2021/22

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Policies	All policies should be held centrally within one corporate index of policies. This would	Medium	Charlotte Marriott, Interim Corporate	31/12/22	30/04/26	24/02/2026: Team in process of repurposing intranet page to become the corporate library,

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	make it easier to monitor and update policies, ensuring they remain current and effective. A central repository would also make it easier for officers and Members to locate a particular policy.		Governance Manager			which is where all policies will then be stored. Revised date provided for completion.

Year 2022/23

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Accounts Receivable	<p>It should be ensured that debt write-offs are appropriately authorised in accordance with the Authorised Signatories Listing.</p> <p>The Group Accountant should collate the reason for these debts and the reason for the write-off for presentation to the FSM for retrospective consideration</p>	Medium	Carl Holland, Interim Assistant Director Finance (Deputy S151)	31/07/23	30/01/26	11/03/2026: Debts for which extensive and prolonged efforts have been made for recovery and have become uncollectable are reported to the Finance Team with reasoning. Proposed Write-offs are then considered and evidenced by the Senior Finance Management Officers. The evidence of process will be presented to Audit for closure from 1 April 2026.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	resulting either in approval or re-instatement of the debt.					

Year 2023/24

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Capital Programme	Review and update the Asset Management Plan and assign a responsible officer for Asset Management Planning (to help feed into the Capital Programme). Organisationally there needs to be a consideration for ICT assets.	High	Jason Birch, Interim Assistant Director, Property & Projects Stuart Clayton - Operations Asset Manager.	30/09/24	15/03/26	16/01/2025: Due to the impending LGR we have been requested to put the Strategy Asset Management Plan on hold. However, we have agreed to undertake a short-term AMP to support and cover the transition period. Condition Surveys are planned for February 2026. Life cycle programmes will be developed

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
						from these to provide insight into budget requirements. (Note - These dates are reliant on IT approving Software App for surveying application by 23rd January 2026. IT chased by Jason Brown 14/01/26)
Capital Programme	Consider the benefits of introducing highlight reports at “programme level” as well as “individual project level” within each programme.	Medium	Jason Birch, Interim Assistant Director, Property & Projects Stuart Clayton - Operations Asset Manager (Interim).	31/03/25	31/03/26	24/02/2026: Currently working on developing a report format. First report to be provided to Jason Birch 31/01/2026 for PS&P.
Complaints and FOIs	The Corporate Complaints Policy to be enhanced by including the following: - <ul style="list-style-type: none"> • Version control / document history, • Refer to the Data Protection Act 2018, 	Medium	Charlotte Marriott, Interim Corporate Governance Manager	30/11/23	30/04/24	24/02/2026: Policy is drafted and needs to go onto CPP for approval in April and then onto Cabinet.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<ul style="list-style-type: none"> • Include a flowchart detailing the process for handling a complaint, Have working hyper-links to associated policies and forms, • Reference relevant Council policies and procedures, • Detail the roles and responsibilities of those officers who deal with complaints handling, • Specify the length of time that documents relating to complaints should be held for (in accordance with the Council's Document Retention Schedule), • A section on "Learning from Complaints" outlining how the Council will learn from complaints, the process of analysing complaints, identifying trends and using it to drive service improvements, 					

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<ul style="list-style-type: none"> A “Distribution” section outlining how the policy will be distributed i.e., the policy is available on the Council’s website and on InSite. 					
Complaints and FOIs	<p>Once the Corporate Complaints Policy has been revised and updated, it is recommended that it be placed on the Authority’s website, with a direct reference to the policy clearly sign-posting users to it.</p> <p>The policy to also be placed on InSite so that it is easily accessible by officers and Members.</p> <p>An article to be included in Staff Update notifying staff of the revised policy and the action that staff should take if they receive a complaint.</p>	Medium	Charlotte Marriott, Interim Corporate Governance Manager	30/11/23	30/04/26	24/02/2026: Policy is drafted and needs to go onto CPP for approval in April and then onto Cabinet.
Corporate Governance	The Officers’ Code of Conduct to: -	Medium	Charlotte Marriott, Interim Corporate	30/09/24	30/06/26	24/02/2026: This is to be included in the officer code of conduct following updates by the team - to be progressed by HR in

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<ul style="list-style-type: none"> • Be publicised via an article in Internal Affairs reminding staff as to what is expected of them as employees of the Authority. • Be specifically mentioned in the staff induction programme. • State when it was last reviewed, frequency of review and when next due for review. • Include the main corporate policies that staff should be aware of, and • Include full details of the process for the declaration of interests by officers, including a flowchart setting out the process to be followed. 		Governance Manager			in conjunction with the Monitoring Officer to go onto Full Council.
Corporate Governance	To compile a Declaration of Interests, Gifts & Hospitality Policy relating to Officers.	Medium	Charlotte Marriott, Interim Corporate	30/09/24	30/06/26	24/02/2026: This is to be included in the officer code of conduct following updates by the team - to be progressed by HR in

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>The policy to include the following: -</p> <ul style="list-style-type: none"> • Policy statement setting out the purpose of the policy, and its aims and objectives. • Who the policy applies to. • Interests which the Council requires staff to declare, with examples of situations which may result in a conflict of interest for staff. • Process for the declaration of interests, gifts, hospitality and sponsorship (with flowcharts appended to the policy clearly setting out each process). • Roles and responsibilities of staff, service managers, ADs, EDs, Chief Executive and MO. • Links to other related policies. 		Governance Manager			in conjunction with the Monitoring Officer to go onto Full Council.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<ul style="list-style-type: none"> Enforcement, sanctions and compliance with the policy. Template declaration forms. 					
Key Controls & Assurance	The Financial Regulations should be updated to include a reference to the management of fixed assets and the maintenance of the Fixed Asset Register.	Medium	Carl Holland, Interim Assistant Director Finance (Deputy S151)	28/02/25	31/03/26	31/10/2025: Links to into Governance Review by Monitoring Officer. Governance Review expected to align to be concluded in readiness for May 2026 Committee administration. This element needs to be in place in advance of the new financial year.
Land Charges	As part of the Project Plan for the data migration from the LLC Register to HMLR, the process for data cleansing and data validation, and the security arrangements to be adopted, such as data encryption, be formally documented.	Medium	Lee Osler, Office Manager	31/12/23	04/01/27	16/01/2026: No formal project plan has been provided by HMLR. However, we are continuing to cleanse our data held within the land charge register and also having regular meetings with HMLR. Despite not having a formal project plan with HMLR we have received a third of the overall payment due from HMLR - full amount will be £75k. Informal discussion with HMLR indicates that HMLR are looking to

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
						schedule a 'go-live' date of March / April 2027.
Land Charges	Following the recent signing of the Collaboration Agreement between the Authority and HMLR, a comprehensive Project Plan be compiled setting out the steps involved in the data migration.	Medium	Lee Osler, Office Manager	31/12/23	31/03/26	16/01/2026: No formal project plan has been provided by HMLR. However, we are continuing to cleanse our data held within the land charge register and also having regular meetings with HMLR. Despite not having a formal project plan with HMLR we have received a third of the overall payment due from HMLR - full amount will be £75k. Informal discussion with HMLR indicates that HMLR are looking to schedule a 'go-live' date of March / April 2027.

Year 2024/25

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Data Protection	<p>The Data Protection Officer should: -</p> <ol style="list-style-type: none"> 1. Identify the number of Data Protection Impact Assessments (DPIAs) and Data Sharing Agreements (DSAs) in place within the Council and implement a process so that they are continually aware of these. 2. Ensure these are recorded within the central log kept by the Information Governance Officer, and appropriately monitored and managed. 3. In conjunction with departments, ensure that where a type of processing is likely to result in a high risk to the rights and freedoms of individuals, and for the 	Medium	Laura Randall, Information Governance Officer & Data Protection Officer	31/10/25	31/08/26	24/02/2026: Work undertaken on DSAs to get a central record of these (as they were never held centrally), and then assess what is in place. DPIAs to be led by Information Governance Leads.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	three areas that always require a DPIA, a DPIA has been completed and where data is shared with or processed by third parties, that a DSA is in place.					
Data Protection	<p>The Data Protection Officer should: -</p> <ol style="list-style-type: none"> 1. Ensure that as per the 'Records Retention and Disposal Policy, an audit trail of disposed records is maintained by Service Managers. 2. Communicate this requirement to all Service Managers, referring them to 'Appendix B' from the 'Records Retention and Disposal Policy'. 3. Implement appropriate monitoring controls which provide assurance that the Policy is being adhered to and Service Managers are keeping a 	Medium	Charlotte Marriott, Interim Corporate Governance Manager	31/10/25	30/06/26	24/02/2026: Will be progressed by the Information Governance Leads as another priority piece of work.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>record of disposals and data is being disposed of in accordance with the Records Retention and Disposal Policy.</p> <p>4. Satisfy themselves that an appropriate record in accordance with the 'Records Retention and Disposal Policy' is being maintained by the Contracts Management and Procurement Officer when boxes held by the external company are disposed.</p>					
Data Protection	The Data Protection Officer should undertake a thorough review of the existing ROPA that was created in 2018, and ensure the document is updated accordingly capturing all relevant service areas which process data.	Medium	Charlotte Marriott, Interim Corporate Governance Manager	31/10/25	31/07/26	24/02/2026: This work will be progressed with the newly identified information governance leads as a priority piece of work now these have all been identified.
Data Protection	The Data Protection Officer and the Information Governance Officer should: -	Medium	Charlotte Marriott, Interim Corporate	31/10/25	30/10/26	24/02/2026: This is work in progress, has been impacted by not having a dedicated resource

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<ol style="list-style-type: none"> <li data-bbox="488 336 880 735">1. Ensure that all relevant departments within the Council have a Privacy Policy on the Council's website stating how the Council collects, processes and uses personal data, giving specific consideration as to whether a Privacy Policy is need for counter fraud activities. <li data-bbox="488 759 880 1318">2. Ensure that the main Privacy Policy for the Council on its website under 'Why we Collect Data' includes the following statement 'Review and improve our delivery and provision of services (including for the purposes of internal audit)', and that 'We may share your data with other departments and services (including for the purposes of internal audit) within the Council so that we can review and 		Governance Manager			for this area (which is now in post).

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	improve our services to you.'					
Risk Management	<p>The Corporate Risk Register should be enhanced to include the following: -</p> <ul style="list-style-type: none"> • Writing risks in the form of a “risk event”, with the cause and potential impact of the risk on the achievement of the Authority’s strategic objectives if the risk was allowed to materialise. • Cross-referencing each risk to the relevant corporate objective. • The Lead Officer responsible for managing the risk. • The sources of assurance on effectiveness of identified controls. • Target dates for the implementation of 	Medium	Charlotte Marriott, Interim Corporate Governance Manager	30/11/24	30/06/26	24/02/2026: Corporate Risk Register reviewed and improved, currently working on service level risk registers, with a view to get this implemented over forthcoming months.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>agreed actions, including RAG rating.</p> <p>Directorate Risk Registers should: -</p> <ul style="list-style-type: none"> • Have the same format as the Corporate Risk Register. • Cross-reference risks to the Directorate Priority or Service Objective to which they relate. • Be regularly reviewed (at least annually) and updated, where appropriate. • Assign responsible officers to each risk and include due dates for actions. 					
Risk Management	Risk Management training should be provided to Directors, Service Managers and all officers, and to new starters as part of their induction programme so that they are aware of their	Medium	Charlotte Marriott, Interim Corporate Governance Manager	31/12/25	30/04/26	24/02/26: Training has been drafted and will be delivered in April.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	responsibilities regarding risk management.					
Section 106 Agreements	<p>Process maps and policies/procedures should be compiled detailing the process for setting up, managing and monitoring S106 agreements, in compliance with current legislation and guidance, and be regularly reviewed to ensure that they remain current and up to date and in accordance with current legislation and guidance, and include version control detailing when the policy was last reviewed, the frequency of review and the date when it is next due for review.</p> <p>The policies/procedures should detail: -</p> <ul style="list-style-type: none"> • How decisions are documented. • The process for considering the impact 	Medium	Diane Hill, Systems and Admin Manager, Environment & Planning	30/09/25	31/03/26	<p>11/03/2026: Progress is being made, and the Planning Control Manager has chased the legal advice.</p> <p>24/02/2026: Meeting with Planning Control Manager scheduled for 27/02/2026 to determine progress with Planning Lawyer. Unlikely to be completed by 30/09/2025, but work is well underway.</p>

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>of new developments on a local area.</p> <ul style="list-style-type: none"> • The process of reviewing S106 agreements prior to issue. • The process of raising invoices relating to S106 agreements within the defined timescales. • The process for the receipt, banking and coding of income, the audit trail, and the reconciliation of the bank account to income received. • The process of spending income received from S106 agreements; and • The process of enforcement and debt recovery 					
Vehicle Fleet	Reasonableness checks on a sample basis should be performed on the usage of	Medium	Martin Chisholm, Assistant	31/12/25		11/03/2026: A tool for analysing the data has been prepared and an officer assigned to monitor the

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>fleet vehicles to ensure that mileage and fuel usage is reasonable for the driver's duties and journeys.</p> <p>Section 5.1 Fuel Cards of the Driving at Work Procedure should be updated to reflect current practice.</p>		Director Operations & Commercial			data and review any anomalies. Evidence available for Internal audit at the end of March 2026.
Vehicle Fleet	<p>Vehicle maintenance contracts should be subject to regular market testing to ensure that value for money is achieved and a written contract with the appointed contractor signed.</p> <p>Vehicle maintenance contracts with Paul Johnson and East Coast Motor Company should be compiled and shared with Procurement.</p>	Medium	Martin Chisholm, Assistant Director Operations & Commercial	31/12/25		11/03/2026: Vehicle Maintenance contracts will be market tested. Specification for this work is currently under review and supported by the Procurement Team.

Year 2025/26

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Property Services	<p>A competency matrix and training tracker should be developed and implemented for the Facilities Team. This should include:</p> <p>a) A clear outline of the required skills, qualifications, and statutory training for each role within the team.</p> <p>b) Integration with the Ciph system to record, monitor, and report on training completion and compliance status.</p> <p>c) Regular reviews (e.g. quarterly) to identify training gaps, update role requirements, and ensure alignment with current legislation and best practices.</p> <p>d) Designation of a responsible officer to oversee training governance, including scheduling,</p>	Medium	Peter Gray – Facilities Management Officer	31/12/25	31/03/26	<p>16/01/26: Caretaker manual has been drafted, circulated and is currently under review. This manual will directly impact the training and qualifications needs of the caretakers and therefore impact the Training Matrix.</p> <p>Caretaker Manual to be issued 31/01/26; Draft Training Matrix to be issued for review 28/2/26 with issue by 15/3/26.</p>

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	monitoring progress, and reporting outcomes.					

Appendix 4 - For your information

Definitions for overall assurance opinions and recommendation ratings are shown below.

Substantial Assurance	Based upon the issues identified there is a robust series of suitably designed internal controls in place upon which the organisation relies to manage the risks to the continuous and effective achievement of the objectives of the process, and which at the time of our review were being consistently applied.
Reasonable Assurance	Based upon the issues identified, there is a series of internal controls in place; however, these could be strengthened to facilitate the Council's management of risks to the continuous and effective achievement of the objectives of the process. Improvements are required to enhance the controls to mitigate these risks.
Limited Assurance	Based upon the issues identified the controls in place are insufficient to ensure that the organisation can rely upon them to manage the risks to the continuous and effective achievement of the objectives of the process. Significant improvements are required to improve the adequacy and effectiveness of the controls to mitigate these risks.
No Assurance	Based upon the issues identified there is a fundamental breakdown or absence of core internal controls such that the organisation cannot rely upon them to manage risk to the continuous and effective achievement of the objectives of the process. Immediate action is required to improve the controls required to mitigate these risks.
Position Statement	Advisory work.

High – Priority 1	Fundamental control issue on which action to implement should be taken within 1 months.
Medium - Priority 2	Control issue on which action to implement should be taken within 3 months.
Low – Priority 3	Control issue on which action to implement should be taken within 6 months.