

## AUDIT COMMITTEE REPORT

REPORT TO:	Audit Committee		
DATE:	15 June 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**

<b>PURPOSE OF REPORT/SUMMARY:</b> 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.
<b>KEY ISSUES:</b> The current position in relation to the completion of the Internal Audit Plan 2025/26 is shown within the attached report.
<b>OPTIONS CONSIDERED:</b> N/a
<b>RECOMMENDATIONS:</b> The Audit Committee are requested to receive the Progress Report on internal audit activity.
<b>REASONS FOR RECOMMENDATIONS:</b> 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. The only audit not completed in 2025/26 is the Contract Management audit which is still in progress and the outcome will inform next year's annual opinion along with the other audits in 2026/27.

### **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

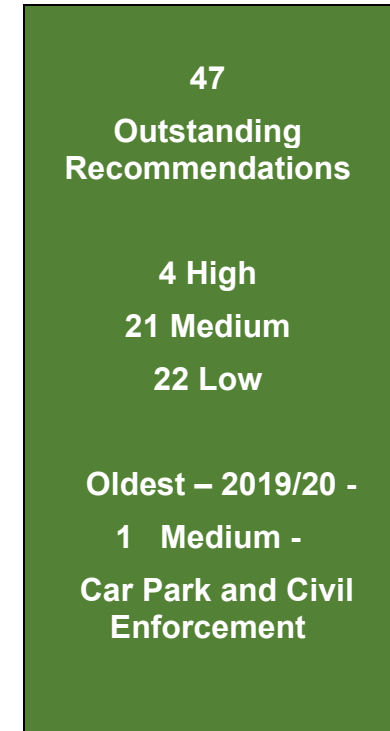
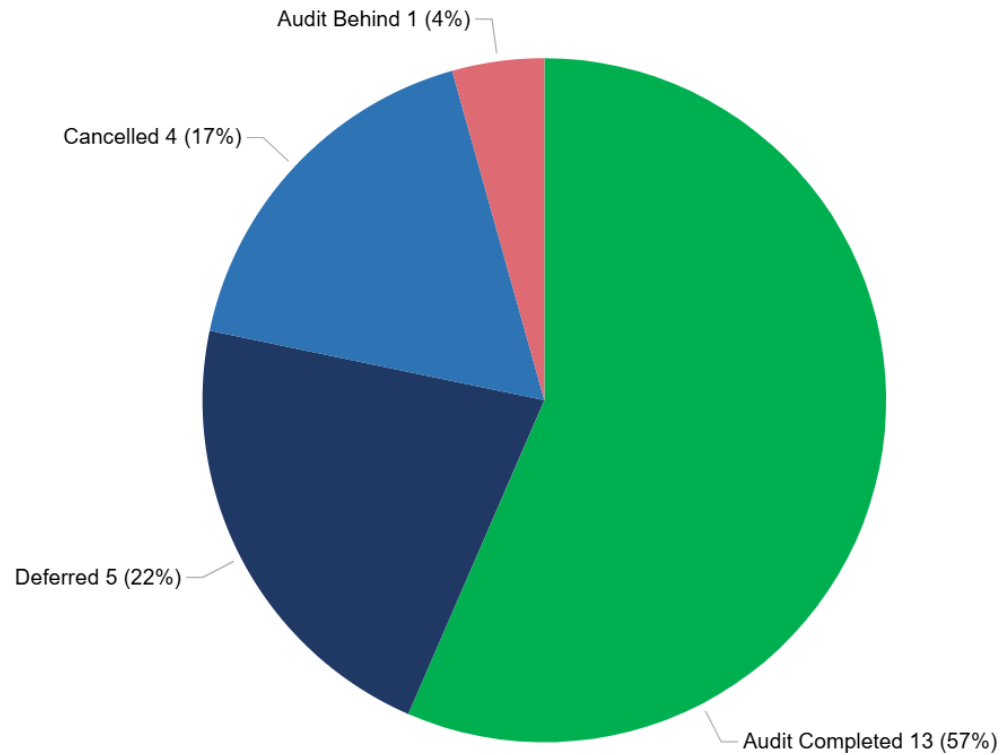
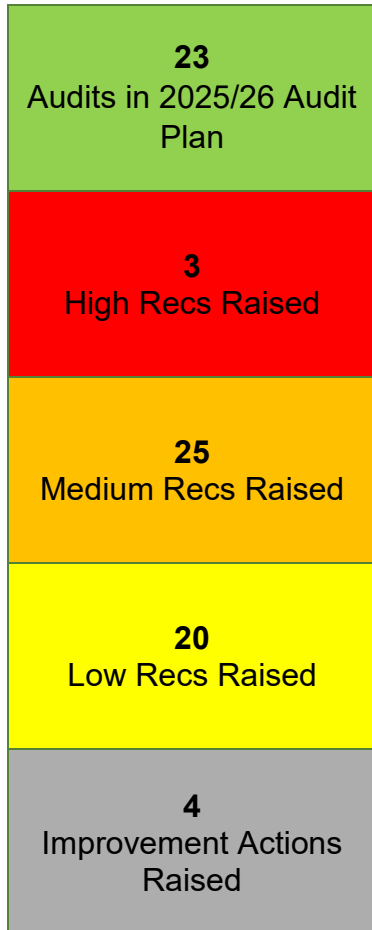
**PROGRESS REPORT 2025/26**

**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.

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

Since the last Progress Report, there has been one change to the Plan as detailed below.

Audit	Nature of the change
Cyber Security	Following the Disaster Recovery audit completed earlier in the year, a 12-month programme of review and solution monitoring was commenced, which includes within its scope the Cyber security mitigations. Therefore, the audit has been postponed avoiding duplication of findings and recommendations.

## Progress to date and audit outcomes

### 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 1**, and a full copy of the report can be requested by Members.

Audit	Assurance Level	High Recommendations	Medium Recommendations	Low Recommendations
Access and Asset Management	Reasonable	0	4	3
Key Financial Controls	Reasonable	0	1	3
Alive West Norfolk	Substantial	0	0	2

Audit	Assurance Level	High Recommendations	Medium Recommendations	Low Recommendations
Car Parking - Income Collection	Reasonable	0	4	2
Risk Management	Follow Up	0	0	1
<b>Total</b>		<b>0</b>	<b>9</b>	<b>11</b>

## Outstanding Recommendations

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

In the table below, the colour of the audit name denotes the overall assurance given. Appendix 3, For Your Information, details the definitions for each assurance opinion and the priority ratings.

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 2** 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
<b>2019/20 Total</b>		<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>
2022/23	Accounts receivable	0	0	1	1
	Income	0	0	1	1
<b>2022/23 Total</b>		<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>
2023/24	Capital Programme	1	0	0	1
	Complaints and FOIs	0	2	0	2
	Key Controls & Assurance	0	1	3	4
<b>2023/24 Total</b>		<b>1</b>	<b>3</b>	<b>3</b>	<b>7</b>
2024/25	Accounts Payable	0	0	1	1
	Accounts Receivable	0	0	1	1
	Network Management	0	0	3	3
	Data Protection	0	4	1	5
	Handyperson Service	0	0	1	1
	Section 106 Agreements	0	2	1	3
	Vehicle Fleet	0	2	2	4
<b>2024/25 Total</b>		<b>0</b>	<b>8</b>	<b>10</b>	<b>18</b>
2025/26	Car Scheme Allowance	1	0	0	1
	Climate Sustainability	0	0	1	1

Audit Year	Audit Name	Priority 1	Priority 2	Priority 3	Total
	Community Safety	1	2	0	3
	Disaster Recovery	0	4	1	5
	Property Services	1	3	0	4
	West Norfolk Property Limited and West Norfolk Housing Follow-up	0	0	5	5
	<b>2025/26 Total</b>	<b>3</b>	<b>9</b>	<b>7</b>	<b>19</b>
	<b>Grand Total</b>	<b>4</b>	<b>21</b>	<b>22</b>	<b>47</b>

# Appendix 1 - Final Report Executive Summaries

## Access and Asset Management for Starters, Movers and Leavers

Based upon the issues identified there is a series of internal controls in place, however these could be strengthened to facilitate the organisation'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.

<b>Opinion provided</b>	<b>Reasonable</b>	<b>High recommendations</b>	0	<b>Medium recommendations</b>	4	<b>Low recommendations</b>	3
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### Summary of Findings

There are a number of areas within the processing of the access and asset management of starters, movers and leavers within the Authority that require attention by management, such as: -

- Late or missing leaver notifications from line managers resulted in delays in removing system access, with some accounts remaining active long after staff had left; exit checklists are not being completed.
- The ICT Asset Register is poorly maintained, with no updates for leavers or movers and missing key data such as last known user, serial numbers, and reallocation dates.
- Returned IT equipment is not consistently sent to ICT, leading to insecure storage within departments and no assurance that devices are wiped before reissue.
- HR records for movers and leavers are often updated late due to late notification from line managers, including transfer updates and termination forms received after the actual leaving or transfer dates.

### Areas of weakness in control design and / or effectiveness:

- ICT requires at least 10 working days' notice of staff leavers to ensure timely removal of system access. Testing of ten leavers identified weaknesses in this process: -

- Four cases where ICT was notified late or not at all by line managers, resulting in system access remaining active well beyond the leaving date.
- Two cases where line managers submitted leavers forms on time, but ICT did not remove system access promptly.
- No evidence that an exit checklist is completed by line managers to confirm system access removal, return of IT equipment, or transfer of knowledge.
- Overall, weaknesses in both notification by line managers and timely action by ICT increase the risk of inappropriate system access being retained after staff leave. (Recommendations 1 & 2)
- The ICT New Starters Form is required to be submitted at least ten working days prior to the new starter's start date. In two of the ten instances reviewed, the line manager submitted the form five working days before the start date. (Recommendation 2)
- For 10 movers reviewed, the HR system was updated after the transfer date in five cases (50%); of these, two were 14 and 17 working days after the transfer date. In the first case, HR stated that it was a secondment rather than a transfer; in the second case, HR received late notice of the transfer from the Service Area. One termination form out of the ten reviewed was submitted late by the line manager and consequently was not received by HR until after the leaving date; the leaver left on 25/06/25 but the termination form was not received by HR until 30/06/25. (Recommendation 2)
- The ICT Asset Register is not being updated appropriately to record when staff transfer roles, leave or when IT equipment is allocated to a new starter. In all 10 leavers reviewed, the asset register had not been updated to record IT equipment being returned. The name of the last known user of IT equipment, the date equipment was reallocated to another user, and assets' serial numbers are not routinely recorded in the ICT Asset Register. (Recommendation 3)
- When staff leave and return IT equipment, items are often retained within the department rather than forwarded to ICT for safe storage. Some departments have been informed by ICT that they do not have sufficient room to store laptops and that they should store them in their own department until such time as they are reallocated to a new starter. Therefore, there is a lack of assurance that items of IT equipment are held securely. Also, there is a lack of assurance that laptops' hard drives are wiped clean to remove any confidential data before the laptop is reallocated to another member of staff. (Recommendation 4)
- ICT policies lack evidence of regular review and update. (Recommendation 5)

- There is a lack of evidence of line managers regularly reviewing the system access rights of their staff. (Recommendation 6)
- The Authority does not have a written policy regarding a review of the system access of staff on long-term sick leave or maternity leave, and whether their system access should be suspended until their return to work. (Recommendation 7)

### Management Action Plan

No.	Recommendation	Priority	Implementation Date	Responsible Officer
1	ICT should access the daily report from CIPHR listing all SMLs to confirm that they have received an ICT Leavers Form for all leavers, and chase any that are missing, and ensure that they remove leavers' system access promptly.	Medium	30/06/2026	Acting ICT Manager
2	Line managers should: - <ul style="list-style-type: none"> <li>• Notify HR as soon as a resignation is received and provide a fully completed leavers form to HR at least 2 days prior to the payroll deadline for the month in which the employee leaves.</li> <li>• Provide the ICT Leavers form to ICT at least 10 working days prior to the employee's leaving date to enable ICT to</li> </ul>	Medium	30/06/2026	Strategic HR & OD Lead

No.	Recommendation	Priority	Implementation Date	Responsible Officer
	<p>remove system access and close the user account in a timely manner.</p> <ul style="list-style-type: none"> <li>• Inform System Administrators of employee's leaving dates 10 working days prior to the leaving date so leavers can be removed from systems promptly.</li> <li>• Provide the New Starters/Job Change Form to ICT 10 working days prior to the employee's start date / job change to give ICT sufficient time to set up the new user account.</li> </ul>			
3	<p>ICT should ensure that the ICT Asset Register is kept accurate and up to date, recording all IT equipment allocated to starters / transfers and returned by leavers. The register should include full details of all IT equipment (laptops, personal computers, phones and iPads) and include username, location, date register updated, last known user (where this is known) and make/model/serial no.</p> <p>Any anomalies identified in the ICT Asset Register should be investigated.</p>	Medium	30/06/2026	Acting ICT Manager
4	<p>All items of IT equipment, such as laptops, returned by leavers should be forwarded to ICT for safe storage, enabling ICT to update the</p>	Medium	30th June 2026	Acting ICT Manager

No.	Recommendation	Priority	Implementation Date	Responsible Officer
	ICT Asset Register accordingly and, if necessary, wipe clean the laptop hard drive to remove any confidential data before reallocating to another member of staff.			
5	The ICT policies should be reviewed/updated as follows: - <ul style="list-style-type: none"> <li>The annual review of each policy should be evidenced and the date reviewed recorded on the Document Control page.</li> </ul>	Low	30/09/2026	Acting ICT Manager
6	System Administrators should review the system access rights of their staff periodically.	Low	30/09/2026	Acting ICT Manager and System Owners
7	HR should compile a guidance note regarding a review of the system access of staff during long-term periods of absence including sick leave maternity leave, adoption leave, shared parental leave, bereaved partner's paternity leave. Review to consider on case-by-case basis whether their system access should be suspended until their return to work.	Low	30/09/2026	Strategic HR & OD Lead

## Key Financial Controls

### Assurance Opinion

Based upon the issues identified there is a series of internal controls in place, however these could be strengthened to facilitate the organisation'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.

<b>Opinion provided</b>	<b>Reasonable</b>	<b>High recommendations</b>	0	<b>Medium recommendations</b>	1	<b>Low recommendations</b>	3
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### Summary of Findings

The audit identified several areas where risk management, governance and control processes ensure consistent and reliable compliance across the service area; however, a key control, the independent review of bank reconciliations, is not being undertaken consistently and there are other minor control weakness regarding fixed assets.

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

- Accurate financial records.
- Robust approval and segregation of duties in Accounts Payable.
- Appropriate records and valuations of fixed assets.
- Regular key reconciliations and monitoring controls.
- Robust system access controls that do not allow unauthorised changes to financial data or transactions
- Effective debt management and recovery processes in place to minimise any loss of income.

### Areas of weakness in control design and / or effectiveness

- Bank reconciliations are not being reviewed and where they are reviewed, the independent reviewer does not evidence their review.
- There is a lack of policies and procedure notes relating to the management and maintenance of the Authority's fixed assets. Apart from the Financial Regulations (currently under review), there are no documented procedures relating to asset additions and disposals, or the reconciliation of FAR to GL.
- There is no formal requirement for budget managers to notify the Senior Finance Business Partner of capital asset disposals; they become aware of disposals through auction receipts (i.e. vehicles/equipment), notifications from Property, and informal discussions with operational managers.
- There is no regular physical verification of assets listed on FAR. However, compensating controls are in place to some extent, such as the procurement of assets requiring appropriate authorisation and a formal assessment of property assets regularly taking place for insurance purposes.

### Management Action Plan

No.	Recommendation	Priority	Implementation Date	Responsible Officer
1	Ensure that the bank reconciliations are independently reviewed and signed as such by a responsible senior officer within Finance once completed.	Medium	Completed	Strategic Finance Business Partner
2	Policies and procedure notes should be drafted setting out the process in place for the management of fixed assets, maintenance of the FAR, recording of asset additions and	Low	01/01/2027	Senior Finance Business Partner

No.	Recommendation	Priority	Implementation Date	Responsible Officer
	disposals, and the reconciliation of the asset register to GL.			
3	Budget managers should be required to formally notify the Senior Finance Business Partner of any capital asset disposals.	Low	Completed	Assistant Director of Finance (Deputy S151 Officer)
4	A formal process should be put in place for the regular physical verification of assets recorded in the fixed asset register.	Low	01/01/2027	Senior Finance Business Partner

## Alive West Norfolk

### 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.

<b>Opinion provided</b>	<b>Substantial</b>	<b>High recommendations</b>	0	<b>Medium recommendations</b>	0	<b>Low recommendations</b>	2
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### Summary of Findings

The transition of Alive West Norfolk (AWN) back into the Council has been managed and monitored robustly and adequately. The key observations made during the audit identified that there were robust governance, oversight, compliance readiness, communications, and risk management, during the course of the project as follows: -

- Transition documentation included many governance and decision-making risks, which were adequately monitored.
- Staff transition was compliant with current legislation and regulations.
- Project was delivered on time and under budget.
- ICT and data transfer risks were properly considered.
- Consistent and good quality communications with internal and external stakeholders took place.
- Roles and responsibilities assigned to responsible officers to ensure actions were undertaken.

### Areas of weakness in control design and / or effectiveness

- Officer time spent on projects was not documented, resulting in inaccurate overall project costs.
- Post project review was not undertaken, so there was a missed opportunity for lessons learnt from the project (positive and negative).

### Added value or improvement points

- Meeting minutes should follow the same format, easily identifying the resulting actions required to be logged.
- The Action Log spreadsheet should be updated and completed to ensure all actions are completed during the course of the project.

### Management Action Plan

No.	Recommendation	Priority	Implementation Date	Responsible Officer
1	Consideration that for future projects, officers record time spent on project work, to ensure accurate project costs can be recorded. (3.1)	Low	N/A	AD Finance (Deputy S151 Officer)
2	Post Project Reviews should be undertaken on all projects to establish good working practices, and for these to be incorporated on future projects. (PMO) (6.1)	Low	N/A	PMO Manager

## Car Parking Income Collection

### Assurance Opinion

Based upon the issues identified, there are a series of internal controls in place; however, these could be strengthened to facilitate the organisation'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.

<b>Opinion provided</b>	<b>Reasonable</b>	<b>High recommendations</b>	0	<b>Medium recommendations</b>	4	<b>Low recommendations</b>	2
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### Summary of Findings

The introduction of new pay and display machines in the Borough's surface car parks in March/April 2025 has resulted in a rapid increase in the usage of card payments and a decline in the use of cash. In addition, use of the MiPermit app has increased, further reducing the use of cash. Total car parking income rose by 12.5% to £6.46m in 2025 compared to 2024.

The following issues were identified which require resolving by management:

- Discrepancies have been reported between the Windcave system card payment income received from the surface car parks and banked receipts since the new parking machines were introduced.
- Ongoing discrepancies are reported by bank relating to overs / unders in coin receipts.
- There is a lack of evidence of app payments being reconciled to banked receipts on the ledger. Cash and card payment monthly reconciliations to banked receipts are not reviewed and signed off by a senior officer.
- Due to resourcing constraints, parking machine fault response times are not being monitored to ensure that agreed response times are being met.

## Management Response

Management accepts the findings and recommendations within the report and welcomes the Reasonable Assurance opinion.

However, management considers that the Executive Summary does not fully reflect the overall position evidenced within the audit. Whilst a number of areas for improvement have rightly been identified, no high-priority recommendations were raised and the overall assurance opinion confirms that a number of controls are operating effectively.

The audit was undertaken following the successful implementation of new parking payment infrastructure across the Borough. During this period, parking income increased by over £715,000 year-on-year and there has been a significant shift towards digital payment methods. These outcomes have been achieved whilst maintaining service delivery and income collection during a period of substantial operational change.

Management is therefore disappointed that no areas of strength have been identified within the report, as this does not appear to fully recognise the successful implementation of new technology, increased income generation, the transition towards digital payments, and the existing control arrangements that have supported these outcomes.

Notwithstanding this, management accepts the recommendations and has already commenced work to strengthen reconciliation processes, contractor performance monitoring and tariff control arrangements. Management remains committed to continuous improvement and ensuring robust financial controls whilst continuing to modernise parking services for the benefit of residents and the Council.

### Areas of weakness in control design and / or effectiveness

- There are discrepancies between the Windcave system card payment income received and banking receipts during 2025/26 totalling less than 0.01% of income (under recovery). The Business Operations Manager is currently reviewing the discrepancies with Windcave system provider. (Recommendation 1)
- There are ongoing variances relating to within tolerance for over and under collections in coin receipts from surface car parks. (Recommendation 2)

- There is a lack of evidence of app payments being reconciled to banked receipts on the ledger. Only the total amount received relating to app payments is recorded on the ledger and the time period to which it relates is not given; therefore, it is not possible to easily reconcile the monthly MiPermit app report to banked receipts. The monthly reconciliation of cash and card payments to banked receipts is not formally signed off by a senior officer evidencing their review. (Recommendation 3)
- The Maintenance Agreement with Metric does not include any Performance Indicators. Due to resourcing constraints, parking machine fault actual response times are not monitored against agreed response times. Management informed that agreed response times with Metric are eight working hours where a single machine serves a location and 24 hours where more than one machine is available. However, the Maintenance Agreement with Metric just states “response to service calls within 12 working hours”. A review of the Ticket Machine & Pay Station Fault Log identified instances where the agreed response times are not being met by Metric. Of the ten faults reviewed, two were resolved after two days and four resolved after three days. The time that a fault is raised is recorded in the Fault Log but the time that it is resolved is not recorded; therefore, it is not possible to ascertain if the fault was resolved within agreed response times if the fault was addressed on the same day or on the following day. It is noted that the time the fault is resolved is recorded on the Service Call form. (Recommendation 4)
- The MiPermit parking app does not record the correct tariffs for some of the car parks. When tariffs are updated, there are not reviewed and checked. (Recommendations 5 and 6)

#### **Added value or improvement points**

- The “Car Parks in Heacham” webpage on the Authority’s website should be updated to state that the two car parks in Heacham accept debit/credit card, MiPermit app, and pay-by-phone, as well as cash payments.
- Management should consider reporting car parking income and stays on a regular basis to senior management and to Members.
- Management should consider increasing capacity within the Parking Operations Team to enable customer complaints relating to car parking issues within the Borough to be analysed. This would enable themes/trends to be identified and complaints relating to card and app payment failures to be addressed.

## Management Action Plan

No.	Recommendation	Priority	Implementation Date	Responsible Officer
1	Discussions with Windcave system provider should be expedited to ascertain the cause of the reported differences between the Windcave card payment income received and the total banked, with a view to resolving the issue.	Medium	30/09/2026	Business Operations Manager
2	Management should consider replacing the coin counting machine in the Oasis cash office to one which rejects coins that it does not recognise, rather than accepting them.  Metric should be requested to carry out a check of the surface car park machines to ensure that they are recording coins correctly.  Coin discrepancies over £5.00 should be investigated.	Medium	30/09/2026	Business Operations Manager
3	A mechanism should be put in place to enable the monthly reconciliation of app payments to bank receipts on the ledger.  The monthly reconciliation of cash, card and app payments to banked receipts should be reviewed and signed off by a senior officer.	Medium	30/09/2026	Business Operations Manager
4	The Maintenance Agreement with Metric should include Performance Indicators by which the	Medium	30/09/2026	Business Operations Manager

No.	Recommendation	Priority	Implementation Date	Responsible Officer
	<p>provider's performance against the contract can be measured against.</p> <p>Actual response times should be formally monitored against agreed response times.</p> <p>Where agreed response times are not being met, management should raise this with Metric with a view to ensuring that faults are resolved in a timely manner.</p> <p>The Ticket Machine &amp; Pay Station Fault Log should include the time each fault is resolved.</p>			
5	The MiPermit parking app should be updated to record the correct tariffs for the Tuesday Market Place and Vancouver (Sainsbury's) car parks.	Low	30/06/2026	Business Operations Manager
6	The updated car parking tariffs should be reviewed by another officer to confirm that they have been updated correctly.	Low	30/06/2026	Business Operations Manager

## Risk Management

### Assurance Opinion

There is no assurance opinion as this audit was a follow up.

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

**Recommendation 1** - The Authority should develop a more comprehensive risk appetite, with, for example, three to five risk appetites which can be used to determine the risk appetite of different risk categories and a risk scoring methodology which clearly shows how risk appetite should be applied in practical terms using the 5\*5 Risk Matrix, and document this in the Risk Management Policy (RMP).

**Progress Made: Recommendation not Agreed by Management and is now closed.**

The Authority's "risk appetite" is described as "open" in the RMP. It is difficult for risk owners to apply the Authority's "open" policy when deciding on the level of mitigating action that should be applied to ensure risk taking is within acceptable boundaries. Therefore, it is not possible to know whether risks have been managed and mitigated to an acceptable level.

Defining the Authority's risk appetite in terms of the scoring system will allow officers to easily identify risks that are outside the appetite boundaries. i.e. high risks need to be escalated, and medium / low risks de-escalated to an operational risk register and will allow the Authority to effectively use resources to target the most significant scoring risks and demonstrate it is managing risk in line with a defined appetite level.

**Management Response:**

*This recommendation is not agreed to be progressed any further. The recent update to the Risk Management Policy and Risk Management Strategy clearly defines the risk appetite through the red / amber / green rating and provides likelihood and impact scenarios. Risk appetite is remaining "open" as the approach to risk in some areas, for example large projects, is likely to differ from the risk appetite for more business as usual activity. All risks will be scored against our risk matrix and actions to mitigate these clearly defined.*

**Recommendation 2** - Risk Management awareness 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 responsibilities regarding risk management.

**Progress Made: Partially implemented / still in progress**

Training on the use of the new risk management system will be made available to ADs to ensure they have the necessary skills to identify, appraise and control the risks associated with the services they provide and projects they manage. Members will receive online training so that they can consider the implications of risk. Training on the new corporate management system will be delivered to ELT and CLT. Online risk management awareness training programme to be rolled out to all officers from April 2026. It will be delivered via the new in-house training platform managed by HR. Risk management training will be included within the staff induction programme.

**Management Response:**

*Agreed.*

**Recommendation 3a** - The Corporate Risk Register should be enhanced to include the following: -

- 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 agreed actions, including RAG rating.

### **Progress Made: Implemented**

The new strategic and operational risk register has been reviewed/updated to include risks being written in the form of a risk event, each risk being cross-referenced to the relevant corporate objective, each risk having a lead responsible officer and the inclusion of RAG rated target dates. An assurance adequacy control table has been added to live corporate risk register. Risk response categories (avoid, transfer, mitigate, accept) have been added to the service risk registers as these are more meaningful at operational level. Service area risk registers went live in early March 2026.

### **Recommendation 3b** - Directorate Risk Registers should: -

- 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.

### **Progress Made: Implemented**

Directorate Risk Registers were included within the Directorate Plans which have been replaced by Executive Team Plans; these do not include service area risks; however, service area risk registers have been compiled and went live in early March 2026.

**Recommendation 4** - The Risk Management Policy (RMP) and Risk Management Strategy (RMS) should be revised as follows so that they are clearly differentiated from each other, and consideration should be given to combining them into the one document: -

- The RMP should include areas such as the purpose of risk management, roles and responsibilities, risk scoring matrix, risk appetite, reporting and monitoring framework, etc.
- The RMS should describe the “risk maturity” of the Authority and set out how the Authority is planning to move to the next level of risk maturity, set objectives and the framework in place to monitor their achievement.
- References to the Audit & Accounts Regulations and CIPFA guidance to reflect the current versions of the legislation in place should be updated in both the Policy and Strategy.
- Approved by Members once revised and appropriately publicised to all officers.

### **Progress Made: Implemented**

The RMP and RMS documents were reviewed by management and submitted to Cabinet on 20th January 2026 for formal approval. However, the RMP/RMS documents had not been updated/revised to incorporate the recommended enhancements. Instead, a Guidance Note will be created including the organisation's risk maturity description; relevant legislation; professional guidance; reporting lines; risk management objectives; monitoring arrangements; glossary; and other supporting details.

### **Management Response:**

*This action has now been implemented. The Risk Management Policy and Risk Management Strategy was agreed by Cabinet on 20th January 2026 and has included the best practice guidance as appropriate. The policy and strategy are fit for purpose, and no further action is necessary in this regard. The guidance note will expand on the explanations as needed and defined by the corporate governance team.*

### **Risk Maturity Assessment**

Appendix 2 shows whether any of the points within the Risk Maturity Assessment have moved because of this audit. The review of point 14, 'managers provide assurance on the effectiveness of their risk management' this time has resulted in a new recommendation being made as assurance statements are being rolled out to support the AGS completion and will cover this point.

### **Management Response:**

*Agreed.*

### **Management Action Plan**

No.	Recommendation	Priority	Implementation Date	Responsible Officer
1	<b>Recommendation reinstated</b> Risk Management awareness training should be provided to Directors, Service Managers and all officers, and to new starters as part of their	Medium	30/09/2026	Interim Corporate Governance Manager

No.	Recommendation	Priority	Implementation Date	Responsible Officer
	induction programme so that they are aware of their responsibilities regarding risk management.			
2	<p><b>New Recommendation</b></p> <p>The Assurance Statements for the AGS should include providing an assurance on the effectiveness of the risk management arrangements within each Assistant Director's area of responsibility.</p>	Low	30/09/2026	Interim Corporate Governance Manager

## Appendix 2 - 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	Regeneration Programmes Manager	31/03/21	31/01/26	01/06/2026: AECOM have been appointed by BCKLWN to prepare a Parking Strategy for King's Lynn town centre setting out how the town can cater for existing and future car parking demand up to 2030. The current draft Parking Strategy (version 2.0), dated 13/10/20, incorporates comments raised by BCKLWN. Latest strategy development has been undertaken alongside the masterplan development for KL & Hunstanton which has been presented to panels during 25/26. Due to be submitted for cabinet approval in Autumn 2026. The risk of inconsistent parking provision and management has not materialised and is not agreed. The strategy is intended to

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
						support future planning with regards to strategic aims set out in the King's Lynn Regeneration Plan, such as travel mode shift, economic and local plan objectives to name a few.

### 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	Interim Assistant Director, Property & Projects Operations Asset Manager.	30/09/24	31/07/26	01/05/2026: Due to other priorities the SAMP is to be refocused due to LGR. Condition surveys have commenced in March 2026 due to the quantity to take place (100+), we have priorities vacant units. Life cycle programmes will be developed alongside the condition surveys to provide insight into budget requirements. Estimated completion end of July 2026 but could be longer depending on LGR requirements.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
						Hence, implementation date has been revised.
Complaints and FOIs	<p>The Corporate Complaints Policy to be enhanced by including the following: -</p> <ul style="list-style-type: none"> <li>• Version control / document history,</li> <li>• Refer to the Data Protection Act 2018,</li> <li>• Include a flowchart detailing the process for handling a complaint,</li> </ul> <p>Have working hyper-links to associated policies and forms,</p> <ul style="list-style-type: none"> <li>• Reference relevant Council policies and procedures,</li> <li>• Detail the roles and responsibilities of those officers who deal with complaints handling,</li> <li>• Specify the length of time that documents relating to complaints should be held for (in accordance with the</li> </ul>	Medium	Interim Corporate Governance Manager	30/11/23	30/06/26	01/05/2026: Revised policy scheduled for June 2026 CPP and Cabinet. Implementation date has been revised.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>Council’s Document Retention Schedule),</p> <ul style="list-style-type: none"> <li>• 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,</li> <li>• A “Distribution” section outlining how the policy will be distributed i.e., the policy is available on the Council’s website and on InSite.</li> </ul>					
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</p>	Medium	Interim Corporate Governance Manager	30/11/23	30/06/26	01/05/2026: Revised policy scheduled for June 2026 CPP and Cabinet. Implementation date has been revised.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>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>					
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	Interim Assistant Director Finance (Deputy S151)	28/02/25	31/03/26	01/06/2026: Review underway, planned consideration by Cabinet in Sept 2026.

### 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"> <li>Identify the number of Data Protection Impact Assessments (DPIAs) and Data Sharing Agreements</li> </ol>	Medium	Information Governance Officer & Data Protection Officer	31/10/25	31/08/26	01/06/2026: Revised Data Protection Policy will be presented to CPP and Cabinet in June 2026 for review and approval. Working with service area IGLs

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>(DSAs) in place within the Council and implement a process so that they are continually aware of these.</p> <p>2. Ensure these are recorded within the central log kept by the Information Governance Officer, and appropriately monitored and managed.</p> <p>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 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.</p>	Medium				
Data Protection	The Data Protection Officer should: -	Medium	Interim Corporate	31/10/25	30/06/26	01/06/2026: Revised Data Protection Policy will be presented to CPP and Cabinet in

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<ol style="list-style-type: none"> <li>1. Ensure that as per the 'Records Retention and Disposal Policy, an audit trail of disposed records is maintained by Service Managers.</li> <li>2. Communicate this requirement to all Service Managers, referring them to 'Appendix B' from the 'Records Retention and Disposal Policy'.</li> <li>3. Implement appropriate monitoring controls which provide assurance that the Policy is being adhered to and Service Managers are keeping a record of disposals and data is being disposed of in accordance with the Records Retention and Disposal Policy.</li> <li>4. Satisfy themselves that an appropriate record in accordance with the 'Records Retention and Disposal Policy' is being</li> </ol>		Governance Manager			June 2026 for review and approval.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	maintained by the Contracts Management and Procurement Officer when boxes held by the external company are disposed.					
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	Interim Corporate Governance Manager	31/10/25	31/07/26	01/06/2026: Service Areas have been developing RoPAs and IARs - 20 out of 40 received so far (original deadline was 24 April 2026)
Data Protection	The Data Protection Officer and the Information Governance Officer should: - 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	Medium	Interim Corporate Governance Manager	31/10/25	30/10/26	01/06/2026: Revised Data Protection Policy will be presented to CPP and Cabinet in June 2026 for review and approval. Working with service area IGLs

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>Policy is need for counter fraud activities.</p> <p>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 improve our services to you.'</p>					
Section 106 Agreements	Process maps and policies/procedures should be compiled detailing the process for setting up, managing and monitoring S106 agreements, in compliance with current	Medium	Systems and Admin Manager, Environment & Planning	30/09/25	31/06/26	<p>01/06/2026: No further updates</p> <p>01/05/2026: Continue working with external Planning lawyer. External guidance for applicants complete. Guidance for Planning Officers drafted awaiting sign off, and Guidance for Monitoring and</p>

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>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"> <li>• How decisions are documented.</li> <li>• The process for considering the impact of new developments on a local area.</li> <li>• The process of reviewing S106 agreements prior to issue.</li> <li>• The process of raising invoices relating to S106 agreements within the defined timescales.</li> </ul>					<p>Compliance Officer in progress. Implementation date has been revised.</p>

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<ul style="list-style-type: none"> <li>The process for the receipt, banking and coding of income, the audit trail, and the reconciliation of the bank account to income received.</li> <li>The process of spending income received from S106 agreements; and</li> <li>The process of enforcement and debt recovery</li> </ul>					
Section 106 Agreements	Once the Exacom system has been populated with existing S106 agreement data, regular quarterly reports on income due, income received and outstanding income from S106 agreements, and the progress of new developments, should be compiled and presented to senior management.	Medium	Systems Manager, Environment and Planning	31/03/26	30/06/26	01/06/2026: No further updates 01/05/2026: Current focus on closing 2025/26 accounts and populating Exacom with data needed for annual Infrastructure Funding Statement. Implementation date has been revised.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Vehicle Fleet	<p>Reasonableness checks on a sample basis should be performed on the usage of 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>	Medium	Business Operations Manager	31/12/25		<p>01/06/2026: No update provided</p> <p>01/05/2026: No update provided</p> <p>11/03/2026: A tool for analysing the data has been prepared and an officer assigned to monitor the data and review any anomalies. Evidence available for Internal audit at the end of March 2026.</p>
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	Business Operations Manager	31/12/25		<p>01/06/2026: Specification for work under review. to reduce scale of supply and cost, whilst maintaining necessary vehicle safety check. Will then take through the procurement process.</p>

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	Facilities Management Officer	31/12/25	30/06/26	<p>01/06/2026: No update provided</p> <p>01/05/2026: Drafted, awaiting sign off, waiting for new AD to review before signing off. Implementation date has been revised</p> <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.					
Property Services	Property Services should verify the qualifications, registrations and insurance of all the current contractors that they use as soon as possible.	Medium	Facilities Management Officer	31/03/26	30/06/26	01/06/2026: No update provided 01/05/2026: Competency checks continue to be undertaken there is a delay between information receipt and confirmation due to resource requirements. Additionally, we are seeking to set up a working group across operational departments and Health and Safety, so no individual has the burden of making the decision. Implementation date has been revised.
Property Services	Property Services should implement a structured system along with a formal process to manage contractor compliance documentation. This new system should: - a) Ensure contractor credentials (e.g. qualifications, registrations, insurance) are verified at	Medium	Facilities Management Officer Operational Asset Manager (Interim)	31/03/26	30/06/26	01/06/2026: No update provided 01/05/2026: Competency checks continue to be undertaken there is a delay between information receipt and confirmation due to resource requirements. Additionally, we are seeking to set up a working group across operational departments and Health and Safety so no individual has the burden of making the

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>appropriate intervals and kept up to date.</p> <p>b) Clearly assign responsibility for carrying out these checks and maintaining records.</p> <p>c) Include a reliable method for storing and tracking documentation to support compliance and audit readiness.</p>					<p>decision. Implementation date has been revised.</p>
Property Services	<p>"Property Services must ensure that all statutory health and safety and other statutory compliance checks are completed across all operational and commercial properties. This includes: -</p> <p>a) Checks for which Property Services are directly responsible.</p> <p>b) Checks assigned to tenants, with oversight from Property Services to ensure completion.</p>	High	Operational Asset Manager (Interim)	31/05/26	30/06/26	01/06/2026: No update provided

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	To support this, a risk-based assessment should be conducted to prioritise properties, ensuring that high-risk sites are addressed first. The recommendation should be reviewed and refined in light of the outcomes of the corporate health and safety gap analysis led by Mark Whitmore."					
Disaster Recovery	<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"> <li>• 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.</li> </ul>	Medium	Interim Assistant Director Corporate Services	30/04/26	30/09/26	01/06/2026: No update provided 01/05/2026: No update provided.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<ul style="list-style-type: none"> <li>• All business areas to be included in the plans to ensure consistency of approach and efficient operational delivery.</li> <li>• Copies to be held in multiple formats and locations and be demonstrably aligned to business continuity plans and priorities therein.</li> <li>• 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.</li> </ul>					
Disaster Recovery	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.	Medium	Interim Assistant Director Corporate Services	30/04/26	30/09/26	01/06/2026: No update provided 01/05/2026: No update provided.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	We have noted that the core IT					
Disaster Recovery	Undertake periodic test restores and not just on demand requests from users asking for lost files to be recovered.	Medium	Interim Assistant Director Corporate Services	30/04/26	30/09/26	01/06/2026: Considering options for progressing introducing new scheme/points based assessments i.e. phased introduction, buy-out, notice period for change etc. 01/05/2026: No update provided.
Disaster Recovery	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.	Medium	Interim Assistant Director Corporate Services	30/04/26		01/06/2026: A draft Data Centre Management Policy has been created and is in the process of being circulated for comments before being adopted. Revised due date requested from 30/04/26 01/05/2026: No update provided.
Community Safety	The Council should develop and implement a formal Community Safety Strategy and Action Plan that:  Defines clear objectives and integrates with equalities	High	Environmental Health Manager (Community Safety, Neighbourhood Nuisance and	31/03/26	30/09/26	01/06/2026: A draft community safety strategic framework has been written and presented to the Auditor. The intention is that the framework will provide the context for how community safety is delivered in West Norfolk and

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>assessments and service planning.</p> <p>Incorporates multi-channel outreach (digital, print, and in-person) to ensure accessibility for all residents.</p> <p>Establishes structured partnership arrangements with voluntary and community organisations, supported by formal documentation.</p> <p>Includes regular updates and community engagement mechanisms to maintain transparency and responsiveness.</p> <p>Sets measurable Key Performance Indicators (KPIs) aligned to operational and strategic outcomes, such as:</p> <p>Perceived safety in public spaces (day and night).</p> <p>Attendance at community events or forums.</p>		Housing Standards)			<p>how the service interacts with internal and external stakeholders. The ASB policy will be a standalone document but also an appendix in the framework. An ASB policy is in draft form. Democratic services have been approached, and have provided, advice on the timetable for a new strategy and a new policy.</p> <p>01/05/2026: No update provided</p>

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>Community satisfaction with incident response.</p> <p>Updates operational procedures to ensure statutory compliance, by prioritising preventative measures and adherence to Section 17, supported by appropriate resource allocation and cross-departmental coordination, with clear ownership assigned.</p>					
Community Safety	<p><u>Team Structure and Role Clarity</u></p> <ul style="list-style-type: none"> <li>• Review and update the Community Safety team structure to ensure full coverage of CSNN and Anti-Social Behaviour functions.</li> <li>• Standardise role definitions and align responsibilities with job titles and hierarchy, particularly for managerial positions.</li> </ul>	Medium	Jeanette Hollingsworth, Environmental Health Manager (Community Safety, Neighbourhood Nuisance and Housing Standards)	31/03/26	31/07/26	01/06/2026: Work is underway to restructure the current CSNN team to create a rational hierarchy and roles. A proposed structure and delineation of functions has been drafted. New JDs are being created and staff consultation will be required. The proposed restructure has been approved by the AD and Chief of Staff. The aim of the new structure is to focus roles on community safety and ASB in one team. The nuisance functions will be placed into the housing

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p><u>Competency and Training Framework</u></p> <ul style="list-style-type: none"> <li>• Develop a centralised competency matrix and training tracker for all staff.</li> <li>• Use the tracker to identify training needs, monitor completion, and support staff development.</li> <li>• Implement structured training programs, including mandatory induction and refresher training aligned with statutory duties and strategic objectives.</li> <li>• Integrate NCC training resources (aligned with NCSP priorities) into the tracker for consistent access and uptake.</li> </ul> <p><u>Policies and Procedures</u></p> <ul style="list-style-type: none"> <li>• In conjunction with the Assistant Governance Officer, introduce a regular review cycle for all key policies and procedures, including:</li> </ul>					<p>standards team. Appropriate competencies will be incorporated into the person specs. A competency framework is in progress. Apprenticeships and relevant training programmes have been identified but will need funding.</p> <p>01/05/2026: No update provided.</p>

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<ul style="list-style-type: none"> <li>➤ Version control</li> <li>➤ Review dates</li> <li>➤ Responsible officers</li> </ul> <p>• Ensure updated procedures reflect new technology and formally adopt external frameworks, where relied upon.</p> <p><u>Governance and Collaboration</u></p> <p>• Formalise inter-departmental collaboration by:</p> <ul style="list-style-type: none"> <li>➤ Scheduling regular structured meetings with key departments (e.g., Emergency Planning, Counter Terrorism Protect strand, crime prevention).</li> <li>➤ Defining clear terms of reference, authority, reporting lines, shared objectives, roles, and escalation routes.</li> </ul>					
Community Safety	<u>Formalise ISA Compliance Framework</u>	Medium	Environmental Health Manager (Community	31/03/26		01/06/2026: No response provided

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<ul style="list-style-type: none"> <li>• Appoint designated officers responsible for Information Sharing Agreement (ISA) compliance.</li> <li>• Integrate ISA requirements into operational guidance and staff training programs.</li> <li>• Establish monitoring processes to ensure adherence and proper data handling practices.</li> </ul> <p><u>Enhance Communication and Action Tracking</u></p> <ul style="list-style-type: none"> <li>• Include feedback from NCSP meetings as a standing agenda item in team meetings for full staff awareness.</li> <li>• For any resulting actions: <ul style="list-style-type: none"> <li>➤ Document the actions clearly.</li> <li>➤ Assign responsible officer(s).</li> <li>➤ Set specific deadlines.</li> <li>➤ Conduct regular progress reviews and maintain</li> </ul> </li> </ul>		Safety, Neighbourhood Nuisance and Housing Standards)			01/05/2026: No response provided.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	documentation until completion. ➤ Capture lessons learned for continuous improvement.					
Car Scheme Allowance	<p>The Council should decide whether it wishes to continue with a Car Allowance Scheme or whether there are alternatives which could be put in place.</p> <p>If the Council does continue, the Council should develop and document its Car Allowance Scheme with guidance taken from the Green Book 2024 from the National Joint Council for Local Government Services, which covers the National Agreement on Pay and Conditions of Service, setting out: -</p> <ul style="list-style-type: none"> <li>• When an allowance will be applicable for a role e.g., when employees are required to use their motor vehicles for the efficient performance of</li> </ul>	High	HR Business Partner (Transformation)	31/03/26	31/12/26	<p>01/06/2026: "The HR BP Projects is leading on this work.</p> <p>Key actions in this phase:</p> <p>Gathering any additional information required.</p> <p>Considering options for progressing introducing new scheme/points based assessments</p> <p>Working on an implementation plan to pull all this together."</p> <p>01/05/2026: Draft policy has been drafted. As there are several overlaps with the current Expenses and Mileage Policy, met with Chloe to discuss whether to add in new clauses to the Expenses and Mileage Policy or continue with the separate document. The timing of the annual review would need to</p>

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	<p>their duties and / or meet a mileage threshold;</p> <ul style="list-style-type: none"> <li>• The allowance category covered by the Scheme (essential or casual);</li> <li>• The amount of allowance a user will receive is their role is categorised as an essential user;</li> <li>• When the user's allowance will be reviewed;</li> <li>• How roles will be assessed as meeting the criteria to be an essential user and the list of roles that the essential user allowance applies to; and</li> <li>• What will occur should the user's allowance be amended for any reason.</li> </ul>					<p>consider mileage is claimed up to 3 months after the month it was driven. It is recommended a review takes place February each year based on the employee's mileage from January to December the previous year for implementation on 1st April each year. Further check being made with Steph as to the wording in employment contract regarding casual user status.</p>

## Appendix 3 - For your information

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

<b>Substantial Assurance</b>	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.
<b>Reasonable Assurance</b>	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.
<b>Limited Assurance</b>	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.
<b>No Assurance</b>	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.
<b>Position Statement</b>	Advisory work.

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