AUDIT COMMITTEE REPORT

REPORT TO:	Audit Committee		
DATE:	23 November 2026		
TITLE:	Progress Report 2026/27		
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 2026/27 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 2026/27 Internal Audit Plan.

3. Issues for the Audit Committee to Consider

Members should note progress with completing the Internal Audit Plan and with implementing recommendations. Members will note that there are no final reports at present and that audits are in progress but behind their schedule, due to sickness, annual leave and work taking longer to complete than usual.

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 2026/27 Internal Audit Plan and implementing recommendations.

11. Background Papers

Appendix A – Progress Report 2026/27

Appendix A

EASTERN INTERNAL AUDIT SERVICES

eias
Providing quality public sector internal audit

Borough Council of
King's Lynn &
West Norfolk

BOROUGH COUNCIL OF KING'S LYNN & WEST NORFOLK

Progress Report 2026/27

Head of Internal Audit: Teresa Sharman

Contents

Progress at a glance 1
Executive Summary 2
Introduction 2
Background 2
Changes to the 2026/27 Audit Plan 2
Audit outcomes and issues 3
Outstanding Recommendations 3
Appendix 1 - Summary of Audit Work 2026/27 7
Appendix 2 - Outstanding Recommendations by Year 9
Appendix 3 - For your information 28

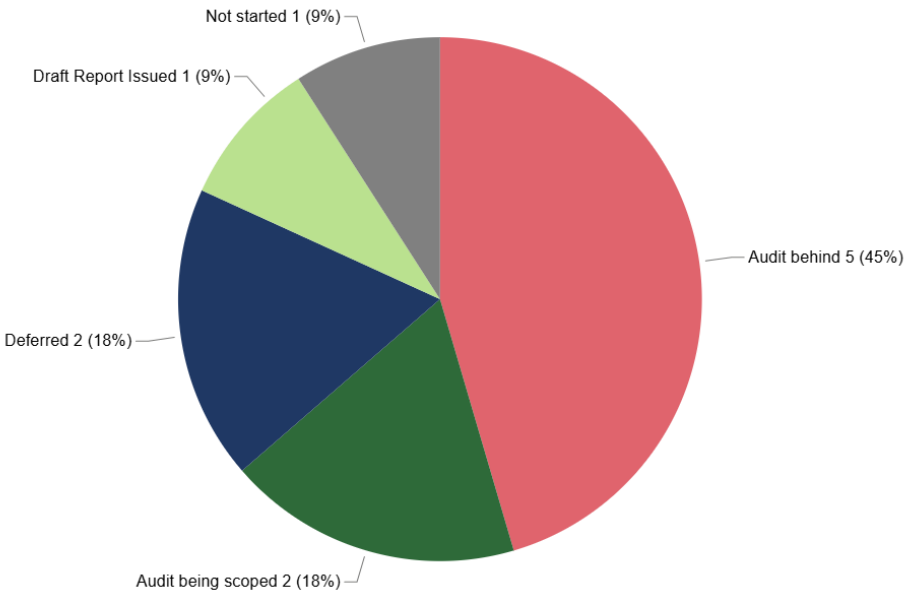
Progress at a glance

11
Audits in 2026/27 Audit Plan

0
High Recs Raised

0
Medium Recs Raised

0
Low Recs Raised



27
Outstanding Recommendations

4 High

13 Medium

10 Low

Oldest – 2019/20 – 1 important – Car Park and Civil Enforcement

eias
Providing quality public sector internal audit

Executive Summary

Introduction

Under the Global Internal Audit Standards (GIAS), 'The chief audit executive (Head of Internal Audit) must provide the board (Audit Committee) 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 Internal Audit Service for the Council is provided by the Consortium, Eastern Internal Audit Services, hosted by South Norfolk Council, which utilises the services of a contractor, TIAA Ltd, BDO Ltd, Shared Internal Audit Service at Hertfordshire County Council as well as an in-house team.

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

Changes to the 2026/27 Audit Plan

Since the Internal Audit Plan was approved, the following changes have been made: -

The Procurement audit has been deferred. This is because the Council has been working with an adviser from Local Government East to review cumulative supplier spend and assess evidence of compliance with procurement requirements. The initial work has provided a baseline for improvements, and the Procurement Team is continuing to work with service areas.

As this work remains ongoing, an audit at this stage is unlikely to provide significant additional assurance. Therefore, the audit has been deferred to allow time for improvements to be implemented before Internal Audit independently assesses the effectiveness of the revised arrangements.

The Project Management Office (PMO) audit has been deferred. This is because the Project Management Office (PMO) is currently undergoing significant change and restructuring and it was considered that limited value would come from the audit currently whilst the function was still being redesigned and new arrangements embedded.

Audit outcomes and issues

Audit Outcomes - Final Reports

No final reports have been issued during the reporting period. Audits are behind due to annual leave within the in-house auditing team, sickness absence within the EIAS Team and audits taking longer to complete than usual by the in-house auditing team.

Outstanding Recommendations

The table below shows the number of recommendations which are past and within their due date by year and priority rating.

The colour of the audit name cell in the table below denotes the overall assurance opinion provided for the audit. Please refer to **Appendix 4** for further information on assurance opinions. The number in brackets after the audit name denotes the total number of recommendations made in the audit.

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 Contractor 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 urgent and important priority recommendations that are past their due date 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	Past Due Date High	Past Due Date Medium	Past Due Date Low	Within Due Date High	Within Due Date Medium	Within Due Date Low	Total
2022/23	Income	0	0	1	0	0	0	**1**
2023/24	Capital Programme	1	0	0	0	0	0	**1**
	Key Controls & Assurance	0	0	1	0	0	0	**1**
2024/25	Data Protection	0	2	0	0	0	0	**2**
	Vehicle Fleet	0	1	2	0	0	0	**3**
2022/23, 2023/24, 2024/25 Totals		**1**	**3**	**4**	**0**	**0**	**0**	**8**

Audit Year	Audit Name	Past Due Date High	Past Due Date Medium	Past Due Date Low	Within Due Date High	Within Due Date Medium	Within Due Date Low	Total
2025/26	Car Scheme Allowance (2) (Closed - 1)	1	0	0	0	0	0	**1**
	Climate Sustainability (5) (Closed – 5)	0	0	0	0	0	0	**0**
	Community Safety (ASB & Neighbourhood Nuisance) (3) (Closed - 0)	1	2	0	0	0	0	**3**
	Disaster Recovery (8) (Closed - 6)	0	2	0	0	0	0	**2**
	Property Services (9) (Closed - 4)	1	2	2	0	0	0	**5**
	Council Tax (Second and Empty Homes) (1) (Closed - 1)	0	0	0	0	0	0	**0**
	Access and Asset Management for Starters, Movers and Leavers (7) (Closed - 5)	0	0	2	0	0	0	**2**
	Risk Management (1) (Closed - 1)	0	0	0	0	0	0	**0**
	Key Financial Controls (4) (Closed - 4)	0	0	0	0	0	0	**0**
	Contract Management (5) (Closed - 5)	0	0	0	0	0	0	**0**
	Cash Collection - Car Parks (6) (Closed - 0)	0	4	2	0	0	0	**6**
2025/26 Total		**3**	**10**	**6**	**0**	**0**	**0**	**19**
2026/27		0	0	0	0	0	0	**0**
		0	0	0	0	0	0	**0**
2026/27 Total		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Priority Totals		**4**	**13**	**10**	**0**	**0**	**0**	**27**

Total Number of Recommendations Past Due Date	**27**	**Total Number of Recommendations Within Due Date**	**0**
Total Number of Recommendations made in 2025/26	**51**	**Total Number of Recommendations closed from 2025/26**	**32**
Total Number of Recommendations made in 2026/27	**0**	**Total Number of Recommendations closed from 2026/27**	**0**

Appendix 1 - Summary of Audit Work 2026/27

Audit Area	Status	Opinion	Total Number	Urgent	Important	Routine
King's Lynn Enterprise Park	Draft Report Issued	-	0	0	0	0
Cash Handling and Security	Draft Report Issued	-	0	0	0	0
Alive West Norfolk (Stock Management)	Audit Behind	-	0	0	0	0
Housing Needs, Planning and Delivery	Audit Behind	-	0	0	0	0
Hunstanton Sea Defence - Coast Management Plan	Audit Behind	-	0	0	0	0
Treasury Management	Audit Behind	-	0	0	0	0
Disaster Recovery FU & Cyber Security	Audit Being Scoped	-	0	0	0	0
Community Infrastructure Levy	Audit Being Scoped	-	0	0	0	0
Housing Allocations	Not started	-	0	0	0	0
Project Management Office (PMP)	Deferred	-	0	0	0	0
Procurement	Deferred	-	0	0	0	0

Grant Certifications	The following grants have been certified by EIAS so far during 2026/27: - • Disabled Facilities Grants P/e 2025/26

Appendix 2 - Outstanding Recommendations by Year

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	Assistant Director, Property Operations Asset Manager.	30/09/24	31/07/26	03/11/26: Strategic Asset Management Plan has been commenced with first draft proposed for issue February 2027. 10/11/26: Progress with recruitment (resources) remain problematic. (Currently recruited 1 of 2 vacancies and utilise 2 x Interim resources) Specific resource to support SAMP starts on 9th November 2026 Progress is being made with condition surveys through utilising the internal team. Condition survey previously undertaken are being utilised to develop the SAMP. Due to resource delays the internal service target for an initial draft is December 2026 to support the MTSP going to Cabinet in the

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
						new year, however a comprehensive SAMP will not be available until April 2027.

Year 2024/25

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Data Protection	The Data Protection Officer should: - 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	Medium	Interim Corporate Governance Manager	31/10/25	31/03/27	03/11/26: Resources constraints continue - additional capacity has been provided through the temporary use of agency staff. Recruitment to the substantive post has been undertaken and the successful candidate is due to commence employment in November 2026.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	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. 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.					
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	31/03/27	03/11/26: Resources constraints continue - additional capacity has been provided through the temporary use of agency staff. Recruitment to the substantive post has been undertaken and the successful candidate is due to commence employment in November 2026.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Vehicle Fleet	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. Section 5.1 Fuel Cards of the Driving at Work Procedure should be updated to reflect current practice.	Medium	Business Operations Manager	31/12/25		03/11/26: Fuel cards are vehicle specific, only the fuel card for that vehicle will work & enable staff to fill up that vehicle. Mowers also have their own fuel cards. Vehicles are not taken home, unless that staff member has an out of hours responsibility. Vehicle tracking system can evidence whether a vehicle has been used out of hours.

Year 2025/26

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Cash Collection – Car Parks	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	Business Operations Manager	30/09/26		03/11/26: Have not received an update on why the discrepancies have occurred. Metric contacted for urgent update.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Cash Collection – Car Parks	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	Business Operations Manager	30/09/26		03/11/26: New cash Counting machine has been procured, and we are awaiting delivery on 9th November 2026 and training to follow. New machine is a coin counter that has a coin reject slot, coins not recognised will be rejected rather than placed in the bag its closest too. Team responsible for counting implementing investigation process for any discrepancy over £5. New software for P&D machines was released in August.
Cash Collection – Car Parks	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	Business Operations Manager	30/09/26		03/11/26: no update provided.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Cash Collection – Car Parks	The Maintenance Agreement with Metric should include Performance Indicators by which the provider's performance against the contract can be measured against. Actual response times should be formally monitored against agreed response times. 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. The Ticket Machine & Pay Station Fault Log should include the time each fault is resolved.	Medium	Business Operations Manager	30/09/26		03/11/26: New Metric ticket machine maintenance agreement now in operation procured through an ESPO Framework. Number of KPI's included monitored every 3 months. Contract began mid-August first KPI review due soon. Fault logs being updated to include date & time of resolution.
Property Services	Property Services must ensure that all statutory health and safety and other statutory compliance checks are completed across all	High	Assistant Director Property	31/05/26	31/03/27	Property Services reports monthly to ELT on the Statutory Compliance of all corporate property. The Statutory Compliance for our commercial portfolio through the

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	operational and commercial properties. This includes: - a) Checks for which Property Services are directly responsible. b) Checks assigned to tenants, with oversight from Property Services to ensure completion. 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.					lease documentation is assigned to our tenants. Whilst we seek reassurance from our tenants on Statutory Compliance, there is nothing in legislation which requires our tenants to provide ongoing assurance of Statutory Compliance. Our report to ELT includes a risk-based assessment based on our knowledge of the activities undertaken within the premises
Property Services	The Council should implement a system specifically for recording and tracking health and safety statutory checks and other statutory compliance checks	Medium	Chief Operating Officer Operational Asset Manager	30/09/26	31/03/27	We continue to provide ELT an overview of the Statutory Compliance position for the 9 x operational buildings within Property Services.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	on properties. This system should: a) Include a register of all properties owned or occupied by the Council. b) Identify the specific statutory and health and safety checks required for each property. c) Record the frequency at which each check must be carried out. d) Clearly assign responsibility for completing each check. e) Log the date of the last completed check and track the due date for the next scheduled check. f) Monitor whether certificates of completion have been received and whether any required remedial actions have been completed. g) Store all certificates and associated records in an					We remain in mobilisation of the CAFM system and are currently uploading the last elements of Data into the new system. Once complete this will allow us to enter the 'testing Phase' of the implementation of the initial phase (9 x Operational Buildings) Data gathering for Phase 2 (Alive) and Phase 3 (Commercial Services) continues to progress so whilst we are behind the planned programme currently, it is expected that the implementation of phase 2 and 3 will more efficient so remain on target for the start of the new financial year. A Computer Aided Facilities Management (CAFM) system has recently been procured and is being mobilised at this time. This system meets all the requirements listed in items a) through i)

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	appropriate electronic folder system. h) Be designed in a format that supports reporting and monitoring, such as integration with a Power BI dashboard. i) Have a designated person(s) responsible for maintaining and updating the system.					
Property Services	"Property Services should establish a monitoring and reporting framework for health and safety and statutory compliance across their properties. This framework should: a) Define processes for identifying, tracking, and escalating: • Overdue actions (e.g. missed statutory checks). • Failed checks (e.g. non-compliant outcomes).	Medium	Assistant Director, Property Services	30/09/26	31/03/27	We continue to provide ELT an overview of the Statutory Compliance position for the 9 x operational buildings within Property Services. This reporting will be enhanced with the adoption of the CAFM system and further enhanced with the adoption of the Corporate Landlord Model as outlined above. Running parallel to the above reporting we are reviewing the policies, procedures and workflows that sit alongside.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	• High-risk issues (e.g. urgent hazards). b) Make it clear who is responsible for: • Reporting problems at the day-to-day level (e.g., site managers or safety staff). • Keeping an eye on issues and raising serious concerns to senior leaders (such as the Assistant Director or the Chief Operating Officer). c) Enable the Assistant Director (Property & Projects) and Property Services team to effectively oversee compliance activities and report on performance and risks.					A manual monitoring and reporting system has been established for property statutory compliance. This includes overdue actions, failed checks and high-risk issues. Our monthly report to ELT indicates actions outstanding and what follow up actions are being taken to rectify the situation. Once established the CAFM system will incorporate the processes as required in point a). It will address the reporting and oversight requirements as set out in points b) and c).
Disaster Recovery	The Council to ensure that a review of its DR Plan is undertaken as soon as possible. We suggest that the following be included: -	Medium	Interim Assistant Director Corporate Services	30/04/26	30/09/26	03/11/2026: The Council has commenced a formal Disaster Recovery Capability Assessment, Playbook Development and Testing Project, which will

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	• 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.					address this recommendation alongside the related DR testing recommendation. The project will establish agreed service recovery priorities, Recovery Time Objectives (RTOs), Recovery Point Objectives (RPOs), dependencies and documented recovery playbooks for priority services. Commencement of this work was delayed due to delays completing the migration to Veeam, including hardware-related issues. It was necessary to have the new backup and recovery platform fully installed, operational and formally handed over before developing recovery arrangements and assessing what could realistically be achieved through the new platform. This dependency was previously reported as part of the audit update

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
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. We have noted that the core IT	Medium	Interim Assistant Director Corporate Services	30/04/26	30/09/26	03/11/2026: This recommendation is being delivered through the same DR Playbook project outlined above. The project will establish a structured, risk-based approach to recovery testing based on service criticality, agreed RTOs and RPOs, and identified technical and supplier dependencies. It will include relevant Council services, ICT infrastructure and third-party providers where required. The project will produce documented recovery playbooks, undertake structured recovery testing for priority services and establish an ongoing DR testing and review programme, with results and remediation actions captured for audit and assurance purposes.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Community Safety	The Council should develop and implement a formal Community Safety Strategy and Action Plan that: Defines clear objectives and integrates with equalities assessments and service planning. Incorporates multi-channel outreach (digital, print, and in-person) to ensure accessibility for all residents. Establishes structured partnership arrangements with voluntary and community organisations, supported by formal documentation. Includes regular updates and community engagement mechanisms to maintain transparency and responsiveness. Sets measurable Key Performance Indicators (KPIs) aligned to operational and strategic outcomes, such as:	High	Environmental Health Manager (Community Safety, Neighbourhood Nuisance and Housing Standards)	31/03/26	31/03/27	27/10/26: The new structure of the CSNN and Housing Standards team described in Rec 2 below will create a Community Safety Manager post with responsibility for ensuring the delivery of these outcomes. Work has already started and the following has been completed: • Mental Health and ASB Protocol. • Operational Partnership Team process update. • New Case Review Form template. ASB and Nuisance Standard Operating Procedure.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	Perceived safety in public spaces (day and night). Attendance at community events or forums. Community satisfaction with incident response. 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.					
Community Safety	<u>Team Structure and Role Clarity</u> • Review and update the Community Safety team structure to ensure full coverage of CSNN and Anti-Social Behaviour functions. • Standardise role definitions and align responsibilities with	Medium	Jeanette Hollingsworth, Environmental Health Manager (Community Safety, Neighbourhood Nuisance and Housing Standards)	31/03/26	31/01/27	27/10/26: A proposed restructure of the CSNN and Housing Standards team is due to launch in October. The restructure is designed to place greater emphasis on the councils Community Safety responsibilities, moving the priorities to meet the Norfolk wide priorities of the Norfolk

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	job titles and hierarchy, particularly for managerial positions. <u>Competency and Training Framework</u> • Develop a centralised competency matrix and training tracker for all staff. • Use the tracker to identify training needs, monitor completion, and support staff development. • Implement structured training programs, including mandatory induction and refresher training aligned with statutory duties and strategic objectives. • Integrate NCC training resources (aligned with NCSP priorities) into the tracker for consistent access and uptake. <u>Policies and Procedures</u> • In conjunction with the Assistant Governance Officer, introduce a regular					Community Safety Partnership. The restructure is scheduled to be complete in Jan 2027. 02/11/26: CSNN and Housing Standards team are currently in consultation on a restructure

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	review cycle for all key policies and procedures, including: ➢ Version control ➢ Review dates ➢ Responsible officers • Ensure updated procedures reflect new technology and formally adopt external frameworks, where relied upon. <u>Governance and Collaboration</u> • Formalise inter-departmental collaboration by: ➢ Scheduling regular structured meetings with key departments (e.g., Emergency Planning, Counter Terrorism Protect strand, crime prevention). ➢ Defining clear terms of reference, authority, reporting lines, shared objectives, roles, and escalation routes.					

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
Community Safety	<u>Formalise ISA Compliance Framework</u> • Appoint designated officers responsible for Information Sharing Agreement (ISA) compliance. • Integrate ISA requirements into operational guidance and staff training programs. • Establish monitoring processes to ensure adherence and proper data handling practices. <u>Enhance Communication and Action Tracking</u> • Include feedback from NCSP meetings as a standing agenda item in team meetings for full staff awareness. • For any resulting actions: ➢ Document the actions clearly. ➢ Assign responsible officer(s). ➢ Set specific deadlines.	Medium	Environmental Health Manager (Community Safety, Neighbourhood Nuisance and Housing Standards)	31/03/26	31/01/27	03/11/2026: To be addressed after restructure completed

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	➢ Conduct regular progress reviews and maintain documentation until completion. ➢ Capture lessons learned for continuous improvement.					
Car Scheme Allowance	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. 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: - • When an allowance will be applicable for a role e.g., when employees are required	High	HR Business Partner (Transformation)	31/03/26	31/01/27	06/11/26 - CLT has agreed that the approach to car allowances be reviewed. A number of recommendations and draft policy have been shared, and HR are currently working to revise the draft policy and implementation plan by the revised due date.

Audit Name	Recommendation	Priority	Owner	Due Date	Revised Due Date	Latest Response
	to use their motor vehicles for the efficient performance of their duties and / or meet a mileage threshold; • The allowance category covered by the Scheme (essential or casual); • The amount of allowance a user will receive is their role is categorised as an essential user; • When the user's allowance will be reviewed; • 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 • What will occur should the user's allowance be amended for any reason.					

Appendix 3 - For your information

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

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed, and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed, and process objectives achieved.
Limited Assurance	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.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.
Position Statement	Advisory work.

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