



East Devon District Council

Report of Internal Audit Activity

Progress Report – Quarter 4 2023/24

Internal Audit – Quarter 4 2023/24: ‘At a Glance’

The Headlines

	<p>2023/24 Reviews completed in the period</p> <ul style="list-style-type: none"> Four audits and one support activity finalised One audit report being drafted
	<p>Progress to date</p> <ul style="list-style-type: none"> The plan is now substantially complete, with only one audit remaining to be completed
	<p>Follow-ups and action plan monitoring</p> <ul style="list-style-type: none"> Four follow-up audits completed Ongoing monitoring of implementation of agreed actions
	<p>Plan changes in the year</p> <ul style="list-style-type: none"> We have agreed to defer six audits to 2024/25
	<p>Range of innovations and enhancements made to our internal audit process throughout the year</p> <p>We have granted some Council officers access to our systems, so they can view and update their agreed audit actions independently.</p>

Internal Audit Assurance Opinions 2023/24

	July	YTD
Substantial	1	2
Reasonable	1	3
Limited	1	7
No Assurance	0	0
Total	3	12

Internal Audit Agreed Actions 2023/24

	July	YTD
Priority 1	2	16
Priority 2	6	39
Priority 3	6	22
Total	14	77

Summary

As part of our rolling plan reports, we will detail progress against the approved plan and any updates in scope and coverage.

We will also provide details of any significant risks that we have identified in our work, along with the progress of mitigating significant risks previously identified through audit activity.

The contacts at SWAP in connection with this report are:

Lisa Fryer

Assistant Director

lisa.fryer@swapaudit.co.uk

David Hill

Chief Executive

david.hill@swapaudit.co.uk



Introduction

This progress report allows monitoring against the planned audits agreed for 2023/24. The schedule provided at **Appendix D** details our progress against the plan, including the new audits agreed.

Each completed assignment includes its respective “assurance opinion” rating together with the number and relative ranking of recommendations we have agreed with management. We have applied the assurance opinion ratings in accordance with the Internal Audit “Audit Framework Definitions” detailed in **Appendix A**.

To assist the Committee in its important monitoring and scrutiny role, in those cases where weaknesses have been identified in service/function reviews that are considered to represent significant service risks, we have included a summary of the key audit findings that have resulted in them receiving a ‘Limited’ assurance opinion as **Appendix B**.

It is important that the agreed action is taken to reduce the risks reported within our internal audit reports. To help ensure that this is the case, implementation of these actions is subject to monitoring by Internal Audit. The results of this work can be found at **Appendix C**.

A follow-up review is performed in respect of all limited assurance opinion audits which provides further evidence of the implementation of agreed actions. No follow-up audits were completed in the period.

In circumstances where findings have been identified which are considered to represent high corporate risks to the Council, due to their importance, these issues are separately summarised. We did not identify any significant corporate risks in the period.

Internal Audit Progress Update

Our audit plan coverage assessment is designed to provide an indication of whether we have provided sufficient, independent assurance to monitor the organisation’s risk profile effectively.

The internal audit plan agreed is based on our risk based approach to help ensure that resources are focused where internal audit can offer the most value and insight. A key source of information is the Council’s strategic risk register



SWAP audit plan coverage across strategic risks

‘Reasonable’ coverage reflects delivery of planned assurance levels.

Table Key	Reasonable internal audit coverage 2023-24	Partial internal audit coverage 2023-24	No internal audit coverage 2023-24
------------------	---------------------------------------------------	------------------------------------------------	-------------------------------------------

Strategic Risk	Coverage
Business failure of a major contractor or significant partner	Strategic Partnerships
Adequacy of financial resource planning to deliver the Council's priorities	Establishment Control
Major disruption in continuity of computer and telecommunications services	(Covered by Strata)
Adequate emergency planning and business continuity	Emergency Planning
Failure to ensure corporate property portfolio is fully compliant with legal requirements	Asbestos follow-up, Damp and Mould, Electrical Safety
Failure to follow data protection legislation requirements & good information governance	Information Governance
Failure to deliver the Enterprise Zone and wider west end development programme	
Increasing homelessness	
Failure to ensure the Council’s sustainability	
Failure to adequately protect staff health and safety at work	
Retaining and strengthen a collective approach to decision making	Strategic Partnerships
Climate Change targets not achieved	
Recruitment and retention issues	IR35 Compliance, Recruitment & Onboarding, Use of Volunteers
Reputational damage to the organisation	
Risk of service failure	Performance Management
Impact of the economic situation on our residents	Disabled Facilities Grant/Better Care
Implementation of the Elections Act 2022	Elections

Internal Audit Progress Update

Given a risk-based approach is followed, it is important to demonstrate that agreed actions are implemented to reduce risks reported.

Implementation of Agreed Management Actions

It is important that the agreed action is taken to reduce the risks reported within our internal audit reports. To help ensure that this is the case, we monitor the Council's implementation of these actions. The current status of agreed management actions can be found at **Appendix C**.

Most of the actions relate to audit work that has taken place in 2023/24 or 2022/23. There are small number of actions that relate to earlier periods, and we will continue to be monitored these through to completion. We recognise that it can take longer to implement actions than planned and managers are given the opportunity to revised implementation dates. Particularly in relation to early audit periods a significant number of actions are now reported as overdue.

We conduct follow-ups for all Limited assurance audits, and this provides evidence of the implementation of agreed actions. Where we have performed a follow-up and concluded that actions are outstanding, we continue to monitor those actions. Once the action owner informs us that they have completed an action, we obtain supporting evidence to demonstrate this and then remove the action from our monitoring record.

Internal Audit Progress Update

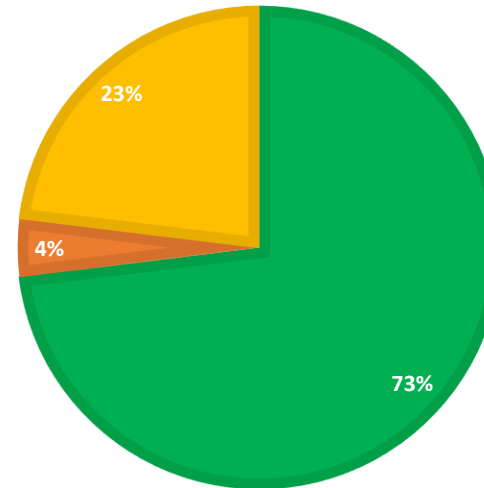
Adequate audit coverage is needed to support the annual opinion.



Progress Year to Date

2023/24 PLAN PROGRESS

■ Completed ■ Draft ■ In Progress ■ Deferred



The plan is now substantially complete, with only one audit being in progress.

We have deferred six audits to next year at senior management’s request. In overall terms the number of projects delivered is very similar to 2022/23.

Appendix A: Internal Audit Definitions

Assurance Definitions	
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Definition of Corporate Risks	
Risks	Reporting Implications
High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.
Medium	Issues which should be addressed by management in their areas of responsibility.
Low	Issues of a minor nature or best practice where some improvement can be made.

Categorisation of Recommendations	
In addition to the corporate risk assessment it is important that management know how important the recommendation is to their service. Each recommendation has been given a priority rating at service level with the following definitions:	
Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.

Appendix B: Limited Assurance Audits

Establishment Control – Final Report – June 2024



Audit Objective To assess the council’s management of its staffing establishment and the resulting financial impact of any changes to the establishment.

Executive Summary

	Assurance Opinion	Management Actions	Organisational Risk Assessment	Medium
	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	Priority 1	0	Our audit work includes areas that we consider to have a medium organisational risk and potential impact.
		Priority 2	3	
		Priority 3	4	The key audit conclusions and resulting outcomes warrant further discussion and attention at senior management level.
		Total	7	

Key Conclusions

	EDDC has a well-established Authority to Recruit (ATR) process. All recruitments we tested had approved ATRs. The council has recently strengthened the process by making it mandatory for managers to consult Finance and HR Business Partners. EDDC’s annual budgeting process includes establishment checks. We found this process to be reasonable. EDDC monitors headcount and FTE against the budget through quarterly People Data reports.
	The Constitution includes some establishment responsibilities for Budget Managers but does not clearly explain them. It also does not define what a Budget Manager is. Though EDDC updated the ATR process to require managers to consult Finance and HR around recruitments during this audit, they did not specify this consultation must be evidenced. This is now specified on the ATR form. While EDDC monitors headcount, there are no establishment checks outside of the annual budgeting process. Introducing more regular checks would give greater assurance that the establishment is accurate.
	EDDC should consider how it can make more establishment information available to managers. As suggested, EDDC has: <ul style="list-style-type: none"> changed the ATRs so managers must confirm the total annualised cost of their request; and introduced a standardised sign off for annual establishment checks.

Audit Scope

We reviewed the following areas in this audit:

- The process for requesting, making, and approving changes to the establishment, including new posts, recruitments, and contract variations.
- Roles and responsibilities.
- Compliance with defined procedures and approved decisions.
- Links between the financial management system and HR/Payroll system data, including budget checks, regular reconciliations, and investigations of discrepancies.

We reviewed a sample of 11 recent recruitments and 7 variations to confirm officers had followed the council’s policies. The samples made up 11% and 19% of the population, respectively.

We could not test whether ATRs were valid at the time of recruitment for all samples because the council only retains the relevant information for six months. Due to time constraints we did not complete full budget monitoring testing. We could not fully test direct replacements due to iTrent not having fixed position references.

Further Information

We completed fieldwork between October 2023 and January 2024. Our reported findings reflect the conditions at that time. EDDC has agreed to complete 7 actions by 28 February 2025. 3 actions have already been completed. We have added an advisory review focusing on establishment system controls to the 2024/25 Internal Audit Plan.

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
788	21/22	Firmstep F/Up	No Benefit Realisation Plan is in place.	2	WIP	31/07/22	31/03/24		Overdue	A revised project plan needs to be created which once in place will enable a benefit realisation plan to be created. (Andrew Hopkins – Oct 2023)
789	21/22	Firmstep F/Up	No Post Implementation Review has been scheduled	2	WIP	31/07/22	31/03/24		Overdue	The revised project plan needs to be created which will include these reviews. (Andrew Hopkins – Oct 2023)
806	21/22	Workforce Planning	The People Strategy in place is not an active document.	2	WIP	30/06/23	31/03/24	31/03/25	Revised T/Scale	People Strategy forms part of Council Plan action plan, with an agreed completion date of March 25. (Jo Fellows – June 2024)
2572	22/23	Climate Change	The action plan is not SMART (specific, measurable, achievable, realistic and timely)	2	WIP	29/09/23	01/04/24		Overdue	We have become full members of the South West Energy and Environment Group. They are currently producing a Carbon Descent Plan for the Council which is due to be delivered imminently. It is expected that this will form the basis of a new action plan as it will provide the basis (along with carbon footprint work) to set SMART targets for specific actions based on carbon reduction. We will also be able to start costing the measures. (Matthew Blythe – Oct 2023)
2573	22/23	Climate Change	The Climate Change Action Plan has not been fully costed.	2	WIP	29/09/23	01/04/24		Overdue	The current action plan has recently been reviewed and it is unlikely to be a good use of time to update existing actions as they don't fit well with the SMART model. We are looking to fully review as #2572. (Matthew Blythe – Oct 2023)

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
2574	22/23	Climate Change	There is no dedicated body/committee with oversight of the Climate Change Strategy.	2	WIP	31/05/23	01/04/24		Overdue	a. The 20-25 action plan update is being reported to Scrutiny Committee on 2/11/23. We are still discussing ongoing reporting, but it is likely to be an annual report to Scrutiny once the updated action plan has been adopted. However we are also looking to take the revised strategy and action plan to Overview and Cabinet once updated. b. Green Team have met twice and are minuted. c. SMT+ (now SLT) meetings are minuted. (Matthew Blythe – Oct 2023)
2575	22/23	Climate Change	Performance Monitoring and Reporting needs further definition and improvement	2	WIP	29/09/23	01/04/24		Overdue	SWEEG will be assisting with this once the updated action plan is produced. (Matthew Blythe – Oct 2023)
2591	22/23	Out of Hours Schemes	Controls for administering claims and monitoring arrangements needs improvement	2	WIP	31/01/24	30/11/24		Revised T/Scale	A draft Out of House Policy has been approved in principle by ELT but work now needs to take place to identify the indicative costs of implementing this new policy. Service areas are providing information to Payroll to enable those costings to be calculated, with a further report to then go to ELT in July 24. Following this, there will need to be collective consultation on the proposals before the final policy is approved by ELT and Personnel Committee in October 24. Once the policy has been implemented, costings will be added to the regular people data reports that are

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
										provided to ELT and Personnel Committee. (Jo Fellows – June 2024)
2605	22/23	Out of Hours Schemes	Rates have not been reviewed or scrutinised for a significant period of time.	2	WIP	31/01/24	30/11/24		Revised T/Scale	A draft Out of House Policy has been approved in principle by ELT but work now needs to take place to identify the indicative costs of implementing this new policy. Service areas are providing information to Payroll to enable those costings to be calculated, with a further report to then go to ELT in July 24. Following this, there will need to be collective consultation on the proposals before the final policy is approved by ELT and Personnel Committee in October 24. Once the policy has been implemented, costings will be added to the regular people data reports that are provided to ELT and Personnel Committee. (Jo Fellows – June 2024)
2592	22/23	Out of Hours Schemes	There is no formal or regular budget monitoring of Out of Hours spend across services.	3	WIP	31/01/24	30/11/24		Revised T/Scale	A draft Out of House Policy has been approved in principle by ELT but work now needs to take place to identify the indicative costs of implementing this new policy. Service areas are providing information to Payroll to enable those costings to be calculated, with a further report to then go to ELT in July 24. Following this, there will need to be collective consultation on the proposals

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
1318	22/23	Out of Hours Schemes	Out of Hours schemes policies & procedure documents do not reflect current practice	2	WIP	31/01/24	30/11/24		Revised T/Scale	<p>before the final policy is approved by ELT and Personnel Committee in October 24. Once the policy has been implemented, costings will be added to the regular people data reports that are provided to ELT and Personnel Committee. (jo Fellows – June 2024)</p> <p>A draft Out of House Policy has been approved in principle by ELT but work now needs to take place to identify the indicative costs of implementing this new policy. Service areas are providing information to Payroll to enable those costings to be calculated, with a further report to then go to ELT in July 24. Following this, there will need to be collective consultation on the proposals before the final policy is approved by ELT and Personnel Committee in October 24. Once the policy has been implemented, costings will be added to the regular people data reports that are provided to ELT and Personnel Committee. (Jo Fellows – June 2024)</p>
809	23/24	Accounts Receivable	Sundry Debtor procedures are incomplete	2	WIP	31/12/23	31/10/24		Revised T/Scale	<p>Having completed the flow charts, work has now started to combine the various different flowcharts into one document which can then be distributed to the teams that raise invoices.</p> <p>A review of the invoice raising procedure needs to be implemented in line with the new finance system to ensure proper</p>

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
										procedures and safeguards are put in place to ensure timely billing. (Simon Davey – June 2024)
2581	23/24	Damp and Mould Council Homes	and Damp and mould complaints are not tracked and monitored via open housing	2	Compl ete	30/09/23	31/01/24	30/09/24	Revised T/Scale	New Responsive Repairs and Service Manager in place who is now reviewing all processes used by the team to manage damp and mould complaints and all other complaints that relate to responsive repairs. Full review of damp and mould policy underway to determine how we will manage the increasing numbers of properties that fall into this category of complaint, consideration is being given for our own in-house team to manage this. Previous Housing Performance Lead left post in November 2023. Post taken over in April 2024 and full review now being undertaken on process for formal complaints to improve on timescales being experienced by customers as well as quality of records being kept in relation to each complaint. This was completed this time last year, but with staff changes, the new manager wants to do another review of the policy and process; this is now targeted for September 2024 (Catrin Stark – 20/6/2024)

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
2443	23/24	Damp and Mould Council Homes	Stock condition surveys in are currently being undertaken across all council properties. There have been cases where tenants have subsequently contacted the council stating that they have an issue with damp and mould.	2	WIP	30/09/23	31/01/24	31/10/24	Revised T/Scale	We are still awaiting full data from contractors for the SCS and are currently waiting new target estimations from them. Target Date for EDDC update: October 2024. (Catrin Stark – 20/6/2024)
2053	23/24	Emergency Planning F/Up	The council does not hold its own Local Risk Register.	2	WIP	31/12/23	30/04/24		Overdue	The Emergency Planning Officer (EPO) has been working with the LRF in order to get the National Risk Register (NRR) adopted as the local CRR. This is being developed by the Analysis and Development Group, which the EPO is part of, before being signed off by the LRF Chief Officer Executive Board (COEB). This has delayed the council from being able to look at the finished CRR and review it before acceptance into the corporate risk register. A Revised T/Scale of the end of April 2024 will allow time for this action to be completed. (Matthew Blythe – Feb 2024)
639	23/24	Housing Compliance – Asbestos Management F/Up	Further work is needed to give assurance of the data quality of Key Performance Indicators	2	WIP	28/04/23	30/09/23	31/03/24 & now 30/08/24	Revised T/Scale	We have instructed our Asbestos Surveying Contractor (Gully Howard) to complete The Priority Risk Field before sending over this information to us, we are awaiting email confirmation from GH in relation to this but will also address on our next meeting with GH.

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
2795	23/24	Housing Whistleblowing Concerns F/Up	Satisfaction Survey have not targeted all tenants	2	WIP	30/06/22	31/12/23	31/05/24 & 31/10/24	Revised T/Scale	<p>We will also inspect the data once received by GH to confirm all information is correct before sending over to OneHousing.</p> <p>We are awaiting a full export of survey data from OneHousing so we can inspect all the data and input any missing Priority Risks. We would also like to inspect the data to fix any other anomalies that may be present.</p> <p>Once we have finished our data cleansing, we can put a plan in place to reinspect a percentage of our domestic properties as well as our communal areas and aim to get this whole process automated through OneHousing. (Marc Taylor – June 2024)</p> <p>Team have reviewed services offered by Rant and Rave as an external option to manage this for us, however, costs are expensive. Responsive Repairs and Voids Service Manager is leading on a review of complaints and customer service team has started to conduct post-repair outgoing calls to tenants and early intervention approaches for complaint de-escalation. Further work has started working with Housing Systems Team to provide more regular Tenant Survey approaches to receipt of contractor services. Process and Procedure review work to be completed to compliment the changes made.</p>

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
2918	23/24	Housing Whistleblowing Concerns F/Up	Job Completion is being assessed differently across teams	2	Complete	30/06/22	31/12/23	31/05/24	Evidence Check	Target date: October 2024. (Catrin Stark – 20/6/2024) This action is complete - Data is under full review with Responsive Repairs and Voids Service Manager leading on and working with contractors to improve data accuracy and sharing. (Catrin Stark – 20/6/2024)
2796	23/24	Housing Whistleblowing Concerns F/Up	Record keeping is not consistent across teams	2	Complete	30/06/22	31/12/23	31/05/24	Evidence Check	This action is complete - Work is continuing to refine and ensure the processes and system procedures between Ian Williams and EDDC are effective and clear for all Officers using the system. Key objective of the Responsive Repairs and Voids Service Manager currently. (Catrin Stark – 20/6/2024)
2062	23/24	Agency Staff and Consultants - Implications of IR35	The policy for hiring temporary support does not explicitly state who is responsible for determining their employment status	1	WIP	31/08/23	01/05/24	31/10/24	Revised T/Scale	Approval of the Use of Temporary Workers Policy has been delayed and will go to Personnel Committee in Oct 24. (Jo Fellows – June 2024)
2414	23/24	Agency Staff and Consultants - Implications of IR35	Employment Status Assessment records are not complete (retrospective action to be taken)	1	WIP	31/08/23	30/11/23	01/05/24 & now 31/10/24	Revised T/Scale	Approval of the Use of Temporary Workers Policy has been delayed and will go to Personnel Committee in Oct 24. (Jo Fellows – June 2024)
2413	23/24	Agency Staff and Consultants - Implications of IR35	Employment Status Assessment records are not complete (training to be given to all hiring managers)	1	WIP	31/10/23	01/05/24	31/10/24	Revised T/Scale	Approval of the Use of Temporary Workers Policy has been delayed and will go to Personnel Committee in October 24, after which management training will take place.

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
2185	23/24	Agency Staff and Consultants - Implications of IR35	Managers have not received any specific training in relation to the IR35 legislation	2	WIP	31/10/23	01/05/24	31/10/24	Revised T/Scale	The approval of the revised Use of Temporary Workers Policy has been delayed whilst we clarify some points linked to Standing Orders and procurement. The next available Personnel Ctte to approve the revised policy is 13th October. A News and Views manager briefing will then take place following the agreement of the revised policy in Oct 24. The manager's mandatory training requirements will also be reviewed at that time to determine what information on the use of temporary workers should be included. (Jo Fellows - June 2024)
2174	23/24	Agency Staff and Consultants - Implications of IR35	The council does not have a definitive list of all its off-payroll workers	1	WIP	31/07/23	08/03/24	31/10/24	Revised T/Scale	The work is continuing with reporting in place following approval of the revised policy in October 24. (Jo Fellows – June 2024)
2186	23/24	Agency Staff and Consultants - Implications of IR35	There is no separate corporate induction checklist for senior managers	2	WIP	31/10/23	01/05/24	31/10/24	Revised T/Scale	The approval of the revised Use of Temporary Workers Policy has been delayed whilst we clarify some points linked to Standing Orders and procurement. The next available Personnel Ctte to approve the revised policy is 13th October. A News and Views manager briefing will then take place following the agreement of the revised policy in Oct 24. The manager's mandatory training requirements will also be reviewed at that time to determine what information on the use

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
2416	23/24	Agency Staff and Consultants - Implications of IR35	There is no evidence retained to show that the off-payroll workers have been notified of the outcome of the assessment.	2	Compl ete	30/09/23			Evidence Check	of temporary workers should be included. (Jo Fellows – June 2024) Evidence requested 07/06/24
2424	23/24	Agency Staff and Consultants - Implications of IR35	A CEST assessment could not be located for the Relocation Manager role.	1	WIP	30/09/23	01/05/24	31/10/24	Revised T/Scale	Jess is continuing to obtain information on the outstanding records from managers. (Jo Fellows - June 2024)
2519	23/24	Information Governance Policies and Compliance with Retention Policy	The council's Information Asset Register is incomplete and has not been reviewed since its creation in January 2018	1	WIP	31/10/24			On time	A review of the Information Asset Register will be undertaken with support from Strata and service leads. This will ensure that all current information assets are included in the register and the information recorded is consistent. (Melanie Wellman – Nov 2023)
2398	23/24	Information Governance Policies and Compliance with Retention Policy	The council's Data Protection and Data Retention Policy, Information Security Policy and Information Security Incident Policy are Overdue a review.	1	WIP	31/01/24			Overdue	The three policies - Data Protection and Data Retention Policy, Information Security Policy and Information Security Incident Policy - should be reviewed and approved in line with council requirements. Strata will be contacted to ensure the two IT policies are reviewed and approved. (Melanie Wellman – Nov 2023)

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
2399	23/24	Information Governance Policies and Compliance with Retention Policy	The council does not have seven of the 10 expected policies by the ICO.	1	WIP	31/07/24			On time	The remaining seven policies will be created and approved in accordance with council requirements. Where the policy is the responsibility of Strata, they will be contacted to complete this action. (Melanie Wellman – Nov 2023)
2517	23/24	Information Governance Policies and Compliance with Retention Policy	The council does not have a standalone data retention policy	1	WIP	31/07/24			On time	This is linked to action AP#2398. The council will consider the creation of a standalone data retention policy as part of the policy refresh. The policy will clearly outline roles and responsibilities as well as the arrangements for record classification, storage, security, transmission and disposal. (Melanie Wellman – Nov 2023)
2785	23/24	Information Governance Policies and Compliance with Retention Policy	The Record of Processing Activities (ROPA) is dated 2018; this has not been updated since and there are some gaps within the document.	1	WIP	31/03/24			Overdue	A data mapping exercise will be carried out to update the existing ROPA and ensure compliance with Article 30 of the UK GDPR. (Melanie Wellman – Nov 2023)
2518	23/24	Information Governance Policies and Compliance with Retention Policy	The council has not reviewed its data retention schedule since January 2020.	2	WIP	31/03/24	29/11/24		Revised T/Scale	Work is on-going on a council-wide review of our document retention schedules to ensure that the retention timescales are accurate and that all data sets are included. This work is being led by our Business Intelligence Team so that agreed retention timescales can be carried across to the Firmstep system where webforms are being used. Each of the ADs was

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
										contacted earlier in the year to outline what is required. Retention periods for documents held by the Revs and Bens service are being prioritised in preparation for an audit being conducted later in the year by DWP. As is often the case, once work commenced on this project, the enormity of the task became clear and it has also become clear that there are issues in terms of the permanent deletion of documents on some systems, which is not always possible unless further system modules or upgrades are purchased. Again, the systems used by the Revs and Bens Team will be prioritised here as work progresses. (Melanie Wellman – June 2024)
2649	23/24	Information Governance Policies and Compliance with Retention Policy	The council's SIRO does not hold any qualification and has not had any specific training to support the responsibilities of this role.	2	WIP	31/03/24			Overdue	To investigate relevant training for the SIRO and ensure this is undertaken in line with LGA guidance and best practice. (Melanie Wellman – Nov 2023)
2622	23/24	Information Governance Policies and Compliance with Retention Policy	No specific training is given on data retention to inform staff of their responsibilities	2	WIP	31/03/24			Overdue	With the roll out of the updated Data Retention Policy and Data Retention Schedule, this is an opportune time to remind staff of their role in ensuring records are managed in line with legislation, and operational and administrative requirements.

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
2650	23/24	Information Governance Policies and Compliance with Retention Policy	There is no corporate oversight to ensure staff receive mandatory refresher training.	2	WIP	31/05/24			Overdue	Specific training or guidance will be arranged for those with additional responsibilities initially and then the remaining staff will receive appropriate training to ensure they are aware of their responsibilities. (Melanie Wellman – Nov 2023) Records of attendance will be maintained to show that staff are up-to-date with the mandatory data protection training. (Melanie Wellman – Nov 2023)
2584	23/24	Information Governance Policies and Compliance with Retention Policy	The council does not currently undertake any checks to ensure records are being held in accordance with the Data Retention Schedule	2	WIP	31/12/24			On time	A random sample of records from the Data Retention Schedule will be selected on a quarterly basis and evidence sought from services to confirm compliance with the retention periods. (Melanie Wellman – Nov 2023)
2692	23/24	Information Governance Policies and Compliance with Retention Policy	There is a lack of assurance that records both held and deleted on individual officer drives and mailboxes are stored in line with the council's document retention requirements	2	WIP	30/04/24			Overdue	With the refresh of the data retention policy, the processes to be followed for the storage and disposal of digital records will be reviewed and communicated to all staff. (Melanie Wellman – Nov 2023)
2693	23/24	Information Governance Policies and Compliance	Services were unsure of the processes to follow for paper records held offsite.	3	WIP	31/03/24			Overdue	With the refresh of the data retention policy, the processes to be followed for records held offsite will be reviewed and communicated to all staff. (Melanie Wellman – Nov 2023)

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
2726	23/24	with Retention Policy Performance Management	There is no Performance Management Framework which details how performance is to be managed and monitored across the council	1	WIP	31/03/24			Overdue	We will develop the Performance Management Framework and associated guidance once we have agreed on the changes we are making to the way performance is monitored and managed across the Council. We will use the outcomes from the Financial Sustainability Model work and the work with the Scrutiny Chair to inform this. Once produced it will be presented to all responsible officers. (Sept 2023)
2907	23/24	Performance Management	The Performance Indicator report is missing some indicators for key priorities at the council	2	WIP	31/03/24			Overdue	The addition of new and revised performance indicators will form part of the work we are doing with the Chair of Scrutiny and the Financial Sustainability Model. (Sept 2023)
2908	23/24	Performance Management	There is no validation of the data that is input into SPAR.net before it is included in the performance reports	2	WIP	31/03/24			Overdue	Data validation will be included in the guidance being developed and will be rolled out to all Responsible Officers. (Sept 2023)
2836	23/24	Performance Management	Action is not adequately documented where performance has not met the required standard	2	WIP	31/03/24			Overdue	We will ensure that the new guidance being developed includes the criteria for explaining why performance is not meeting the targets set. This will include details on how to set SMART objectives. Training will also be offered where required. (Sept 2023)
2838	23/24	Performance Management	Supporting information provided with	2	WIP	31/03/24			Overdue	The Chair of the Scrutiny has asked for a review of the performance indicators,

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
			Performance Indicator Reports could be improved to aid understanding							and we have our first meeting scheduled for early September. We will consider the points you have raised during these discussions and include them, where possible in our revised reports. (Sept 2023)
2917	23/24	Performance Management	There has historically been little challenge to the quarterly performance indicator reports presented to SLT	2	WIP	31/12/23			Overdue	To ensure more proactive monitoring of quarterly performance reports and utilise the AD peer review approach as a vehicle. (Sept 2023)
2916	23/24	Performance Management	Indicators are not always complete, despite reminders	2	WIP	31/03/24			Overdue	When Responsible Officers do not respond to a chaser for quarterly data, this should be escalated to the Director of Finance to chase further. (Sept 2023)
811	23/24	Worksmart+	Data Protection Training of staff is not up to date	2	WIP	30/09/23	31/01/24	01/09/24	Revised T/Scale	New eLearning system has been implemented, with links to iTrent, which allows managers and employees to view their mandatory training records. The Performance Excellence Review appraisal and 1:1 forms include a reminder for managers and employees to check that mandatory training is up to date. Work is now taking place in HR to develop reports on mandatory training completion records by service area, that can then be shared with SLT. (Jo Fellows – June 2024)
3103	22/23	Cranbrook Town Development	Although outline projects have been determined, Cranbrook Town Centre remains at a programme phase.	2	WIP	31/10/24			On time	Review the areas for consideration included in this report and identify an action plan and timescales for delivery. <ul style="list-style-type: none"> • Programme and project aims should be defined and approved.

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
			Programme governance requirements are necessary as the project progresses.							<ul style="list-style-type: none"> Ability to delegate decision making and ensuring there are Terms of Reference in place for the various programme/project boards. RAID management Programme/project schedule including timescales for expected completion. Project/budget monitoring. (Oct 2023)
1308	23/24	IT Governance and Security Risk Review	The council's Business Continuity Plan is overdue for review and limited evidence of testing both this plan and the IT Service Continuity Plan	3	WIP	31/01/24			Overdue	We undertake to undertake a complete refresh of the relevant BCP's, including the Business Impact Analysis and will seek to hold a test exercise at our earliest opportunity to do so. (Aug 2023)
2317	23/24	IT Governance and Security Risk Review	No formalised strategic approach, so projects and programs may not meet corporate objectives	3	WIP	31/03/24			Overdue	We agree to carry out the actions listed above and will make requests to Strata to complete the tasks relevant to them. (Aug 2023)
2327	23/24	IT Governance and Security Risk Review	The Information Asset Register has not been reviewed on a regular basis, and Data Protection and Document Retention Policy is due a review.	3	WIP	31/03/24			Overdue	We agree to the actions listed above and will complete these. (Aug 2023)
2328	23/24	IT Governance and Security Risk Review	The council does not deliver IT Security Awareness Training for new and existing employees. Completion	3	WIP	31/03/24	30/9/2024		Revised T/Scale	The ICT policies are being reviewed by the Management Information Officer. Following this there will be an assessment of the mandatory training requirements. (Jo Fellows – June 2024)

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
2759	23/24	IT Governance and Security Risk Review	rates of data protection training is low No evidence of a maintained inventory of user accounts and their privileges	3	WIP	31/03/24			Overdue	We agree to undertake the review and will place a request with Strata to assist us with this review. (Aug 2023)
2761	23/24	IT Governance and Security Risk Review	No evidence that Service Provider Management is in place and effective	3	WIP	31/03/24			Overdue	We will ask Strata to carry out a review and update the authority on their findings. (Aug 2023)
3308	23/24	Strategic Partnerships	Partnership Policy does not set out any due diligence requirements or how to consider the risks and financial exposures of a partnership. No evidence was found for the council's involvement in the partnership for the three partnerships reviewed	1	WIP	31/05/24			Overdue	<ul style="list-style-type: none"> •To consider the example Partnership Policy provided and improve the definitions of formal and informal partnerships. •To ensure that the guidance is updated to include clear requirements for the process of signing formal partnership agreements and the approval of them. •To ensure that going forward, approval for entering into any partnership is recorded. (Dec 2023)
3310	23/24	Strategic Partnerships	The Partnership Register does not record what type of agreement is in place. Information was lacking in the two informal agreements reviewed	2	WIP	31/05/24			Overdue	<ul style="list-style-type: none"> •Ensure that the Partnership Register is amended to record what type of agreement is in place for each partnership listed, which can be used to review whether it remains fit for purpose. •Ensure that guidance is expanded to set out the minimum requirements for what a partnership agreement must include. (Dec 2023)

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
3311	23/24	Strategic Partnerships	Partnerships do not have a process for members to declare a personal interest and this requirement is not in the current Partnership Policy	2	WIP	31/05/24			Overdue	To ensure that partnership guidance is updated to include the minimum requirements for the process for declaring personal interests, which should be in place for all partnerships that the Council participates in. (Dec 2023)
3312	23/24	Strategic Partnerships	The approach taken by the council to show how its partnerships contribute to its corporate priorities is not always meaningful	2	WIP	31/05/24			Overdue	A preferred approach could be for lead officers to be asked to specify what the partnership delivers in order to help the Council meet its objectives. (Dec 2023)
3317	23/24	Strategic Partnerships	Not all partnerships identified in service plans appear on the partnership register	2	WIP	31/05/24			Overdue	To add the requirement to the Service Plan template, that all listed partnerships must also be included in the Council's register. (Dec 2023)
3318	23/24	Strategic Partnerships	Meeting minutes for partnerships are varied in quality and content. The quorum of meetings is not always evidenced in the minutes	3	WIP	31/05/24			Overdue	To ensure that the guidance is updated to include minimum standards for the recording of meeting discussions. (Dec 2023)
3319	23/24	Strategic Partnerships	Limited evidence of internal performance reviews to determine value for money. No evidence that the council is monitoring the performance of its partnerships	2	WIP	31/05/24			Overdue	<ul style="list-style-type: none"> To review the arrangements for the annual update of the Partnership Register, and the report to the Audit and Governance Committee to strengthen scrutiny of partnership performance. To ensure that guidance provides partnership lead officers with improved clarity about the minimum requirements for reviewing and evidencing partnership

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
										performance, and the ongoing benefits provided to the council. •To ensure that any statutory review requirements are recorded centrally and there is a mechanism to ensure they are adhered to. (Dec 2023)
3707	23/24	Recruitment and Onboarding	Record of recruitment documentation not always completed	2	Completed	31/05/24			Evidence Check	Evidence requested 07/06/24 but no response to date
3710	23/24	Recruitment and Onboarding	No HR oversight to ensure all recruiting managers had completed recruitment and onboarding training. No monitoring that all new employees complete induction training	2	WIP	30/04/24	30/09/24		Revised T/Scale	New eLearning system in place which enables managers to look at mandatory training records. Reporting by service area now being developed by HR which will be shared with SLT. (Jo Fellows – June 2024)
3565	23/24	Volunteer Management	The Volunteer Policy does not provide guidance to volunteers or line managers on health and safety requirements for volunteering. There is no formal health and safety training as part of the volunteer's induction.	1	WIP	30/04/24	31/10/24		Revised T/Scale	Approval of the Volunteers Policy has been delayed due to SLT queries and will be approved by Personnel Committee in October 24. (Jo Fellows – June 2024)
3563	23/24	Volunteer Management	The current version of the Volunteering Policy does not refer to the HR process for conducting a risk assessment to	2	WIP	30/04/24	31/10/24		Revised T/Scale	Approval of Volunteers Policy delayed until Personnel Ctte in October 24 due to queries raised by SLT. (Jo Fellows – June 2024)

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
3516	23/24	Volunteer Management	determine whether a Disclosure and Barring Service (DBS) clearance is required. There is no central record of volunteer roles across council services that specifies whether such an assessment has been completed, or what the outcome was. Neither the Gallery nor the Countryside teams obtain DBS clearance for their volunteers.	2	WIP	30/04/24			Overdue	The volunteer leads should liaise with HR complete a risk assessment that will determine the requirement for any disclosure and barring service clearance for their volunteers. (Jan 2024)
3564	23/24	Volunteer Management	There is no evidence that volunteers in the Gallery have received and understood their induction. No induction checklist is used for Countryside volunteers	2	WIP	30/04/24			Overdue	Volunteer leads should ensure that induction checklists are completed in full for all volunteers. Checklists should be signed by volunteers to confirm they have read and understood all relevant information and policies. (Jan 2024)
3572	23/24	Volunteer Management	The performance management and supervision arrangements in the Volunteering Policy are not clear. There are, therefore, variations of arrangements in place	2	WIP	30/04/24	31/10/24		Revised T/Scale	Approval of the Volunteers Policy has been delayed until Personnel Ctte in October 24 following queries raised by SLT (Jo Fellows – June 2024)

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
3574	23/24	Volunteer Management	for Gallery and Countryside volunteers The Countryside team have not created a risk assessment that covers the risks for volunteers working in the Discovery Hut	2	WIP	30/04/24			Overdue	The service lead should ensure that a risk assessment is created for the Discovery Hut and that this is used to determine the required health and safety training for volunteers. (Jan 2024)
3566	23/24	Volunteer Management	Guidance for volunteer supervisors does not refer to how volunteer performance and capability issues should be handled	3	WIP	30/04/24	31/10/24		Revised T/Scale	Agreement of the revised policy has been delayed due to queries raised by SLT, which are now being resolved. The next available Personnel Committee to approve the policy is 13th October (Jo Fellows – June 2024)
3494	23/24	Planning Enforcement	There is no guidance setting out how officers should record planning enforcement cases.	1	WIP	30/06/24			On time	The Development Manager will create and implement new recording standards for planning enforcement investigations. The standards will set out what officers must record and how they should do it. The Development Manager will also introduce a case review process to identify gaps in investigation records. (March 2024)
3762	23/24	Planning Enforcement	For almost all cases we reviewed, there was no evidence determinations had been suitably authorised	1	WIP	30/06/24			On time	The Assistant Director – Planning Strategy & Development Management will update the Scheme of Delegation to specify how case closures and other decisions must be authorised. This will include any decisions Enforcement Officers can make independently. (March 2024)

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
3864	23/24	Elections	Required actions following an error and complaint in a previous election have not been completed in full.	2	WIP	31/07/24			On time	A complaints log should be introduced by Electoral Services, with outcomes, lessons learned, and any required remedial actions being logged against each one. Where action is required, it would also be beneficial to carry out a further subsequent review as to the effectiveness of that action prior to it being signed off. The Service should review the slides used in the training presentation for the Count Supervisors, to ensure that the cause of the error has been addressed and accounted for within the written process, and that the procedures are straightforward for Count Supervisors to adhere to. Details of the count process from the training slides should then be put into a formal procedures document. (May 2024)
3865	23/24	Elections	There are gaps in the terms of the Data Sharing Agreements that the team is required to have in place	2	WIP	30/09/24			On time	The Service should review their links with other Services and ensure that they put signed Data Sharing Agreements in place with all those from whom they obtain information, as well as those that they share with, to ensure GDPR compliance. The Information Governance Team would be best placed to advise on what is already in place and what else is required. We have data sharing agreements with all services other than Registration Services. We are therefore making

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
3887	23/24	Elections	The Team's procedure documents do not include review dates or version control.	3	WIP	31/08/24			On time	contact with Registration Services to pursue this. (May 2024) The Service should follow good practice to ensure that the previous and next review dates are included, along with the document owner and version number. This is particularly helpful where processes are driven by legislation. (May 2024)
4048	23/24	Elections	There are no procedure documents for new absent/overseas vote applications.	3	WIP	31/07/24			On time	The Service should review and expand on the procedure document to include new absent/overseas vote applications, and tailor that document to roles, responsibilities and logistics of the team. (May 2024)
3177	23/24	Establishment Control	There are no establishment reconciliations outside of the annual budget setting process.	2	WIP	31/12/24			On time	The council will introduce regular establishment reconciliations. This will include asking managers to confirm their staff structure is accurately recorded in iTrent.
3180	23/24	Establishment Control	The council's authorisation requirements are inconsistent and not fully defined.	2	WIP	31/12/24			On time	The council will update the Constitution to define what a Budget Manager is and clarify what changes to the establishment a Budget Manager can approve independently. Assistant Directors will retain the ability to approve honoraria requests, but a new process has been set up to give Executive Leadership Team oversight of all requests. HR is updating the Pay and Reward Policy accordingly.

Appendix C: Management Action Progress Update – June 2024

Action ID	Year	Audit Title	Issue	Priority Score	Action Status	Timescale	Revised T/scale	Revised T/scale 2	Progress Status	Progress update
3412	23/24	Establishment Control	Managers cannot see their whole establishment or extract information using Manager Self Service.	3	WIP	31/12/24			On time	The Payroll and HR Support Manager will establish whether the dashboards module could be used to give managers greater access to establishment information.
3770	23/24	Establishment Control	The Budget Book includes a breakdown of FTEs funded by the General Fund, but not the Housing Revenue Account.	3	WIP	28/02/25			On time	The Corporate Lead – Finance Manager will ensure the Budget Book includes a full establishment breakdown.
4292	24/25	Planning Application Fees	Explanation where measurements are required to calculate the fee charged.	3	WIP	30/06/24			On time	Where the fee is based on a complicated calculation; e.g., floor areas of multiple buildings or floors irregular in shape, then the basis on which fees of this type are calculated will be recorded on the validation sheet, so that there is a clear explanation should there be any dispute over the fee charged.
4360	24/25	Planning Application Fees	There is no active reconciliation between payments made through the planning portal, or using the online payment tool, and the income received into the relevant account code in efinancials.	2	WIP	31/08/24			On time	To put in place a process to reconcile the planning fee income as recorded in the e-financials system against the expected fee income to ensure that these match. This to be established and undertaken monthly for the first 6 months after which the frequency to be reviewed with the Assistant Director and reduced to quarterly if no significant issues noted.

Appendix D: Summary of Audit Work

Audit Type	Audit Area	Status	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
					1	2	3
Complete							
Operational	Emergency Planning	Final	Limited	8	0	3	5
Operational	Agency and Consultants – Implications of IR35	Final	Limited	11	6	4	1
Follow-up	Housing Landlord Health and Safety compliance – Asbestos	Final	N/A	1 of 3 priority 2 recommendations complete, 2 are in progress			
Follow-up	Management of the Better Care Fund and Disability Facility Grants	Final	N/A	All 5 priority 2 recommendations complete			
Operational	Housing Landlord Health and Safety compliance – Damp and Mould	Final	Reasonable	6	0	2	4
Governance	Performance Management	Final	Limited	7	1	6	0
Follow-up	Housing Contract Management (Whistleblowing)	Final	N/A	80% of agreed actions implemented			
Governance	Information Governance Policies	Final	Limited	13	5	6	2
Governance	Strategic Partnerships	Final	Limited	7	1	5	1
Advisory	Member Training & Support – Skills Survey	Final	N/A				
Governance	Recruitment and Onboarding	Final	Reasonable	4	0	2	2
Key Control	Non-Domestic Rates	Final	Substantial	0	0	0	0
Operational	Countryside - Use of Volunteers	Final	Limited	7	1	5	1
Follow Up	Emergency Planning	Final	N/A	7 of 8 actions implemented			
Governance	Elections	Final	Reasonable	4	0	2	2

Appendix D: Summary of Audit Work

Audit Type	Audit Area	Status	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
1	2	3					
Advisory	Planning Enforcement	Final	Advisory	2	2	0	0
Operational	Waste Contract	Final	Substantial	1	0	1	0
Fraud	Fraud Awareness – e-learning module	Final	N/A	E-learning module created			
Governance	Establishment Control	Final	Limited	7	0	3	4
Reporting							
Governance	Housing Landlord Health and Safety Compliance: Electrical Safety	Drafting					
Deferred							
Operational	Governance arrangements – District Heating project	Deferred	Approval of project by cabinet scheduled for November. Defer to 2024/25 to increase potential for audit work.				
Operational	Customer data in Firmstep – Data Protection compliance	Deferred	Agreed to defer to 2024/25				
Advisory	Housing Site Development	Deferred	Agreed to defer to 2024/25				
Operational	Housing Contractor Management - complaints	Deferred	Agreed to defer to 2024/25				
Operational	Firmstep – Digital Project Outcomes	Deferred	Agreed to defer to 2024/25				
Governance	Supplier Resilience	Deferred	Agreed to defer to 2024/25				