







East Devon District Council

Report of Internal Audit Activity

Progress Report – Quarter 4 2024/25

Internal Audit – June 2025: ‘At a Glance’

The Headlines

	Reviews completed in the period <ul style="list-style-type: none"> 6 reviews (5 assurance and 1 advisory) have been finalised.
	Progress to date <ul style="list-style-type: none"> All planned audits have been completed, are at draft report stage, or are in progress. 2 reviews are at draft report stage. 2 audits are in progress. We are holding one audit (Strategic Partnerships Follow Up) open until August, as an Audit Committee report is needed as evidence to complete this work. Fieldwork on the other active review is nearing completion.
	High Organisational Risks identified in this period <ul style="list-style-type: none"> We did not identify any High Organisational Risks in this period.
	Action plan monitoring <ul style="list-style-type: none"> We monitor the council's implementation of agreed management actions through our audit management system. The council has 124 active agreed management actions, compared to 136 in our last report.
	Plan changes in the period <ul style="list-style-type: none"> There were no changes to the 2024/25 Plan in this quarter.
	Range of innovations and enhancements made to our internal audit process throughout the year <ul style="list-style-type: none"> We ran 3 training sessions showing officers how they can independently update action records in our audit management system. We are now reporting quarterly plan progress updates to Senior Leadership Team, which enhances their oversight of our work. We are now meeting with the Chief Executive quarterly.

Internal Audit Assurance Opinions 2024/25

	Jun	YTD
Substantial	0	1
Reasonable	3	6
Limited	2	5
No Assurance	0	0
Advisory & Other	1	6
Total	6	18

Internal Audit Agreed Actions 2024/25

	Jun	YTD
Priority 1	0	5
Priority 2	11	51
Priority 3	21	61
Total	32	117

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

Rich Clarke

Chief Executive Officer

rich.clarke@swapaudit.co.uk



Introduction

The Audit and Governance Committee approved the 2024/25 Half 1 Internal Audit Plan in March 2024, and the Half 2 Internal Audit Plan in September 2024. This report sets out our progress against the combined 2024/25 Internal Audit Plan.

Appendix E summarises our progress as of **3 July 2025** and identifies new audits that we have added to the Plan since our last update to Committee.

Each completed audit includes its respective assurance opinion rating, together with the number and relative ranking of actions we have agreed with management.

We have applied the assurance opinion ratings set out in the SWAP Audit Framework Definitions detailed in **Appendix A**.

To help the Committee in its important monitoring and scrutiny role, **Appendix B** summarises our key findings from No and Limited assurance opinion audits. There are two new Limited assurance audits highlighted in this report.

We conduct follow-ups for all No and Limited assurance audits. Follow-up audits assess whether the council has completed agreed actions. Outcomes from completed follow-up audits are summarised in **Appendix C**. We have not completed any follow-up audits since our last update to the Committee.

It is important that the council implements agreed actions to address the problems set out in our reports. To give the Audit and Governance Committee a level of assurance that this is happening, we conduct regular action tracking. The council's current position is set out in **Appendix D**.

Where there are findings that we believe pose a high organisational risk to the council, we summarise these findings separately. We did not identify any high organisational risks in this reporting 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.



Internal Audit Plan coverage of strategic risks

This table maps our completed and planned audits against the council's strategic risks. As the year builds and more work is completed, coverage across key risk areas will increase. "Planned Coverage" includes audits that have not yet concluded or have not been started. Where a strategic risk is not linked to a specific audit, it may still be covered through the action tracking process (see **Appendix D**).

Strategic Risk	Completed Coverage	Planned Coverage
Business failure of a major contractor or significant partner		Supplier Resilience
Adequacy of financial resource planning to deliver the Council's priorities	Planning Application Fees, Treasury Management Procurement Cards, Housing Voids	Budget Monitoring
Major disruption in continuity of computer and telecommunications services	Covered by Strata	
Adequate emergency planning and business continuity	Business Continuity	
Failure to ensure the corporate property portfolio is fully compliant with legal requirements	Corporate Property H&S	
Failure to follow data protection legislation requirements & good information governance	LG Transparency Code	
Failure to deliver the Enterprise Zone and wider west end development programme		
Increasing homelessness	Temporary Accommodation	
Failure to ensure the Council's sustainability		
Failure to adequately protect staff health and safety at work	Corporate Property H&S	
Retaining and strengthen a collective approach to decision making	Ethical Governance	
Climate Change targets not achieved		
Recruitment and retention issues	Payroll, Establishment System	
Reputational damage to the organisation	Project Management	
Risk of service failure	DFG Process	
Impact of the economic situation on our residents		

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.



Monitoring of Agreed Actions

It is important that the council addresses the problems set out in our reports.

To give the Audit and Governance Committee a level of assurance that this is happening, we conduct regular action tracking.

The council's current position is summarised in **Appendix D**.

Most of the agreed actions are for audits that took place in 2023/24 or 2024/25. There are a small number of actions from earlier periods. We will continue to monitor these actions until they are completed.

We recognise that it can take longer to implement actions than planned, and sometimes target timescales need changing. The summary in **Appendix D** includes both original and current timescales.

We conduct follow-ups for all No and Limited assurance audits. These reviews assess whether the council has completed 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 show this and then close the action on our monitoring record.

Internal Audit Progress Update

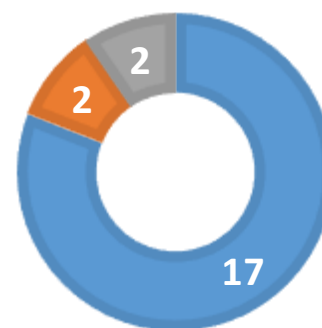
We need adequate audit coverage to provide our annual opinion.



Year to Date Progress

2024/25 INTERNAL AUDIT PLAN PROGRESS

■ Complete ■ Reporting ■ In progress



The chart above summarises our progress against the combined 2024/25 Internal Audit Plan. The combined Plan originally included 19 audits.

Since the year started, 9 additional reviews have been added to the Plan following officer requests. Because of this we have deferred or removed 7 planned audits (see **Appendix E**). This leaves an agreed Plan comprised of 21 audits.

As of **3 July 2025**, 17 planned audits (81%) have been completed, 2 (9%) are at draft report stage and 2 (9%) are in progress.

The figures above do not include Housing Electrical Safety, which has also been completed but was part of the 2023/24 Internal Audit Plan.

Appendix A: SWAP Audit Framework and Definitions

Audit Assurance Definitions

No	The review identified fundamental gaps, weaknesses, or non-compliance, which require immediate action. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	The review identified significant gaps, weaknesses, or instances of non-compliance. The system of governance, risk management and control requires improvement to effectively manage risks to the achievement of objectives in the area audited.
Reasonable	The review highlighted a generally sound system of governance, risk management and control in place. We identified some issues, non-compliance or scope for improvement which may put at risk the achievement of objectives in the area audited.
Substantial	The review confirmed a sound system of governance, risk management and control, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Organisational Risk Assessment Definitions

Assessment	Organisational Risk & Reporting Implications
High	Our audit work includes areas that we consider have a high organisational risk and potential significant impact. Both senior management and the Audit Committee should consider key audit conclusions and resulting outcomes.
Medium	Our audit work includes areas that we consider have a medium organisational risk and potential impact. The key audit conclusions and resulting outcomes warrant further discussion and attention at senior management level.
Low	Our audit work includes areas that we consider have a low organisational risk and potential impact. We believe the key audit conclusions and any resulting outcomes still merit attention but could be addressed by service management in their area of responsibility.

Categorisation of Actions

In addition to the organisational risk assessment it is important to know how important the individual management actions are. Each action has been given a priority rating 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: No and Limited Assurance Audits

Business Continuity – Final Report – May 2025



Audit Objective To establish whether the council has effective plans and processes to ensure business continuity in times of crisis.

Executive Summary

	Assurance Opinion	Management Actions		Organisational Risk Assessment	Medium
	The review identified significant gaps, weaknesses, or non-compliance. The system of governance, risk management and control requires improvement to effectively manage risks to the achievement of objectives in the area audited.	Priority 1	0	Our audit work includes areas that we consider have a medium organisational risk and potential impact.	
		Priority 2	4		
		Priority 3	5		
		Total	9	The key audit conclusions and resulting outcomes warrant further discussion and attention at senior management level.	

Key Conclusions

	The council has an established Corporate Business Continuity Plan (BCP) that meets most of the mandatory requirements for business continuity set out in Cabinet Office guidance. All services have developed BCPs. There has been structured review of these during 2024/25, though some services still need to update their BCPs. The council has experienced and knowledgeable officers overseeing business continuity.	Audit Scope We reviewed the risk that business continuity is poorly controlled, which could contribute to extended interruption or loss of service provision during crises.
	BCPs are not tested to gauge their effectiveness in simulated conditions. Where actual events with continuity implications take place, there is no formal post-evaluation process or update of BCPs. Environmental Health has agreed to conduct testing and introduce a post-evaluation requirement.	To do this we assessed the following areas:
	We found some discrepancies between recovery objectives for some systems in service BCPs and Strata's wider Disaster Recovery Plan (DRP). This means actual recovery times may not meet service expectations. Some systems sit outside of the DRP, so continuity arrangements need to be clarified with the suppliers.	<ul style="list-style-type: none"> • The comprehensiveness of corporate and service level business continuity plans, including alignment with good practice, approval, testing and post-crises evaluation
	Officers recognise there is a need to consolidate critical services, applications and dependencies from service BCPs into the corporate BCP. Service BCPs do not always set out how services will function if recovery objectives are not met, though we were told this was covered during the recent review process.	<ul style="list-style-type: none"> • Processes for updating and reviewing business continuity risk assessments
	There are additional actions the council should take to improve the control framework. These include formal approval of the Corporate BCP, addressing lower priority gaps we found in service BCPs, and introducing overarching training for officers.	<ul style="list-style-type: none"> • Role definitions and communications across the council, including training programmes • Identification of dependencies and integration into business continuity plans; and • Internal and external communication protocols

Further Information

This audit was intended to assist the council's review of business continuity planning, which has been ongoing throughout 2024/25. The Environmental Health team has engaged positively with the audit and has agreed to implement 9 actions by 31 December 2025. We intend to report one further relevant finding under the ongoing Supplier Resilience audit.

We added value in this audit by sharing the outcomes of a business continuity plan template benchmarking exercise. We then provided another council's plan template, and the Environmental Health team intends to use this to strengthen EDDC's template.

Appendix B: No and Limited Assurance Audits


Local Government Transparency Code – Final Report – June 2025



Audit Objective

To establish whether the Council complies with the requirements of the Local Government Transparency Code 2015.

Executive Summary

	Assurance Opinion		Management Actions		Organisational Risk Assessment	Low
	The review identified significant gaps, weaknesses, or instances of non-compliance. The system of governance, risk management and control requires improvement to effectively manage risks to the achievement of objectives in the area audited.		Priority 1	0	Our audit work includes areas that we consider have a low organisational risk and potential impact.	
			Priority 2	6		
			Priority 3	7	We believe the key audit conclusions and any resulting outcomes still merit attention but could be addressed by service management in their area of responsibility.	
			Total	13		

Key Conclusions

	The Local Government Transparency Code ('the Code') mandates the publication of 16 distinct disclosures. We have concluded that the council is fully compliant for only 5 disclosures. Historically, there has been no formal oversight mechanism or clear accountability for ensuring adherence to the Code. However, the council has now established an Information Governance Board to provide ongoing oversight and ensure compliance.	Audit Scope We reviewed the risk that the council is non-compliant with the Local Government Transparency Code .
	We concluded that there are more significant compliance issues with the following disclosures: <ul style="list-style-type: none"> • Procurement, specifically the contract register, which is incomplete • Local authority land, which is outdated and does not include all required information • Social housing assets, which is outdated and does not include all required information • Government procurement cards, because only transactions above £500 are being published; and • Grants to voluntary, community and social enterprise organisations, because there is no clear or complete disclosure 	To do this we reviewed information published on the council's website to confirm it was compliant with the mandatory requirements for: <ul style="list-style-type: none"> • information to be published quarterly • information to be published annually • information to be published once only
	We found more minor issues with seven disclosures. These include examples where required information is published but it is out of date, or where in our view minor changes are needed to make the disclosures more transparent.	In this review we have only assessed compliance with the mandatory guidance set out in Part 2 of the Code ('Information which must be published'). We have not assessed the council's performance against Part 3 of the Code ('Information recommended for publication'). Due to time constraints we have not fully assessed compliance for Invitations to Tender.

Further Information

The council has agreed to complete 13 actions by 31 March 2026. At the time of reporting, three Priority 3 actions have already been completed.

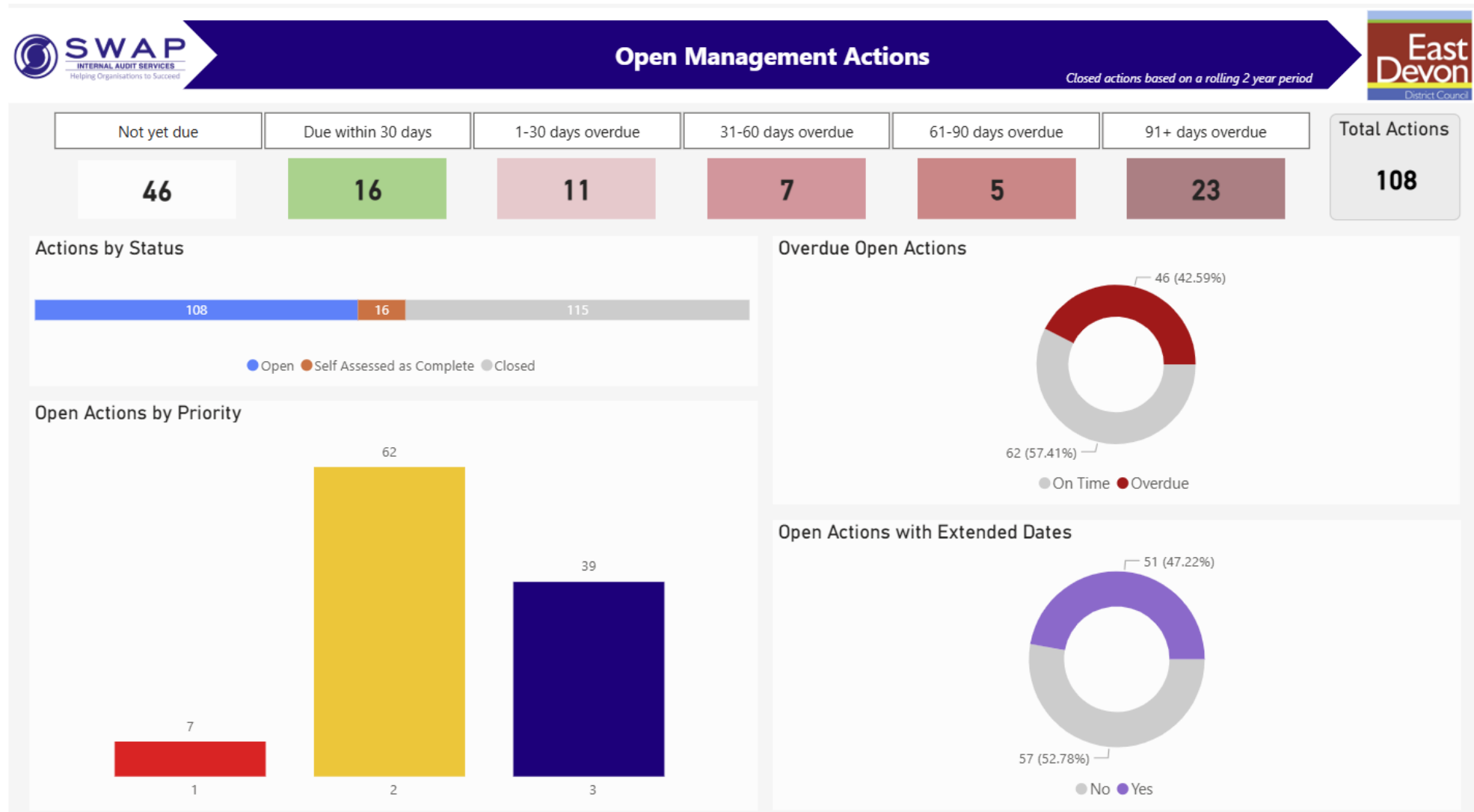
While we have identified several examples of non-compliance, we believe the overall risk to the council is Low. The Code is primarily intended to give citizens greater ability to hold their councils to account, meaning the main risk of non-compliance is reputational. The Code does not include any defined penalties for non-compliance.

Appendix C: Follow-up Audits

There are no follow-up audits to highlight in this report.

Appendix D: Monitoring of Agreed Actions

The dashboard below summarises the council's position as of **3 July 2025**.



Appendix D: Monitoring of Agreed Actions

There are 124 open and self-assessed complete management actions, compared to 136 in our last Committee report.

Since our last report prepared on 24 February 2025, 49 actions have been closed.

We have included the latest management update for all open and self-assessed complete Priority 1 and 2 actions starting on the next page.

Appendix D: Monitoring of Agreed Actions

Priority 1 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
4329	23/24	Housing Electrical Safety	<p><u>The council does not monitor how quickly its contractors complete electrical remedial works.</u></p> <p>The council will adopt the 28-day remedial works target as a performance metric, both for the council itself and for its contractors.</p> <p>To do this, the council will find a method for monitoring the time between raising orders and completing works.</p>	31/03/2025	31/03/2025	Evidence Check	<p>June 2025:</p> <p>Housing has introduced a spreadsheet that is being used to monitor compliance with the 28-day target.</p>
4337	23/24	Housing Electrical Safety	<p><u>The council records electrical safety compliance information and evidence in three places, meaning there is no one complete electrical safety compliance record.</u></p> <p>The Housing service is investigating buying an additional module that will facilitate better recording. We have a workaround in place that is allowing the service to function. All data will be stored on the document management system and spreadsheets being used to monitor compliance while Housing completes this work.</p>	01/04/2025	01/09/2025	Evidence Check	<p>June 2025:</p> <p>Housing has identified a preferred compliance software and is seeking advice on how to procure this.</p> <p>Housing has reviewed the monitoring spreadsheet against other data sources to ensure it is a complete record. The monitoring spreadsheets are now being held on SharePoint, which ensures they are backed up and historic versions can be recalled.</p> <p>We are leaving this action open temporarily, pending a decision on the software procurement.</p>

Appendix D: Monitoring of Agreed Actions

Priority 1 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
4473	23/24	Housing Electrical Safety	<u>There are discrepancies between the compliance figures prepared by a Compliance officer and the reported performance figures.</u> The Housing service will consider these findings and determine what action is needed to address them. The downgrades may present a risk to the council, though we cannot assess how likely it is that the risk would materialise.	01/04/2025	01/04/2025	Evidence Check	June 2025: The new management team has completed further investigations and has decided to remediate all downgraded installations. Officers have identified 950 properties requiring remediation and reported that 600 have already been remediated.
2398	23/24	Information Governance Policies and Compliance with Retention Policy	<u>The council's Data Protection and Data Retention Policy, Information Security Policy and Information Security Incident Policy are overdue a review.</u> The three policies - Data Protection and Data Retention Policy, Information Security Policy and Information Security Incident Policy - will be reviewed and approved in line with council requirements. Strata will be contacted to ensure the two IT policies are reviewed and approved.	31/01/2024	31/07/2025	In progress	June 2025: The council has recently appointed a new Information Governance Manager. Redrafting of EDDC policy suite is underway and is expected to be completed by the end of July 2025. This will involve the re-writing of existing policies that are in need of work as well as the addition of several policies to allow greater detail in key governance areas.
2399	23/24	Information Governance Policies and Compliance with Retention Policy	<u>The council's Data Protection and Data Retention Policy, Information Security Policy and Information Security Incident Policy are overdue a review.</u> The remaining seven policies will be created and approved. Where the policy is the responsibility of Strata, they will be contacted to complete this action.	31/03/2024	31/07/2025	In progress	June 2025: The council has recently appointed a new Information Governance Manager. Redrafting of EDDC policy suite is underway and is expected to be completed by the end of July 2025. This will involve the re-writing of existing policies that are in need of work as well as the addition of several policies to allow greater detail in key governance areas.

Appendix D: Monitoring of Agreed Actions

Priority 1 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
2519	23/24	Information Governance Policies and Compliance with Retention Policy	<p><u>The council's Information Asset Register is incomplete and has not been reviewed since its creation in January 2018.</u></p> <p>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.</p>	31/10/2024	31/03/2026	In progress	<p>June 2025:</p> <p>The council has recently appointed a new Information Governance Manager. The current focus is on updating the council's policy suite and populating the ROPA. Once the ROPA is complete, there will be a review of all processing activity which will enable the council to produce an accurate Information Asset Register (IAR). Once the IAR is complete, it can be used to complete a retention review of information assets.</p>
2785	23/24	Information Governance Policies and Compliance with Retention Policy	<p><u>The Record of Processing Activities (ROPA) is dated 2018; this has not been updated since and there are some gaps within the document.</u></p> <p>A data mapping exercise will be carried out to update the existing ROPA and ensure compliance with Article 30 of the UK GDPR.</p>	31/03/2024	31/03/2026	In progress	<p>June 2025:</p> <p>The council has recently appointed a new Information Governance Manager. Work on updating the ROPA has started, this will enable understanding of the council's processing activity and production of an Information Asset Register.</p>
2726	23/24	Performance Management	<p><u>There is no Performance Management Framework which details how performance is to be managed and monitored across the council.</u></p> <p>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.</p>	31/03/2024	31/07/2025	In progress	<p>June 2025:</p> <p>InPhase implementation is progressing but is behind schedule. This implementation affects what needs to be included in the Performance Management Framework. Implementation is now expected by July 2025.</p>

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
795	21/22	Risk Management	<p><u>Risks are not aligned to council priorities.</u></p> <p>We will review the Strategic Risks and align with the new Council Priorities on the Strategic Risk Register. This will also provide us with an opportunity to determine whether we have captured all the strategic risks that could prevent the Council meeting their priorities.</p>	31/03/2024	31/08/2025	Evidence Check	<p>June 2025:</p> <p>A column to capture Council Plan priority has been added to the strategic risk register. All Finance, Governance and Housing & Health risks have been linked to a priority, but some Place risks have not been. We are awaiting a further update about this.</p>
2572	22/23	Climate Change	<p><u>The action plan is not SMART (specific, measurable, achievable, realistic and timely).</u></p> <p>The Climate Change Action Plan will be refreshed and linked to the Climate Change Strategy key priorities and targets. The actions will be SMART (specific, measurable, achievable, realistic and timely). The Plan will show against each action either a projected budget or the approach to obtain funding to deliver each action.</p> <p>Where a project budget is documented also it should be reflected in the annual budget setting process to ensure sufficient reserves are in place to cover the climate change actions.</p>	01/04/2025	30/06/2025	Overdue	<p>April 2025:</p> <p>Given forthcoming local government reorganisation in Devon, the council is reconsidering its approach to climate change. The ELT has approved recruitment of a Climate Change Manager post, and an action plan with SMART objectives will be produced for 2025/26 as soon as possible.</p>

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
2574	22/23	Climate Change	<p><u>There is no dedicated body/committee with oversight of the Climate Change Strategy.</u></p> <p>a) Post election the governance arrangements will be reviewed to ensure members have regular oversight and review of progress reports on the Climate Change Action Plan.</p> <p>b) The Green Team will regularly review and discuss progress reports on the Climate Change Action Plan and the resources to implement these. The outcome from these meetings will inform SMT and/or the dedicated committee.</p> <p>c) Discussions and actions arising at SMT or dedicated board meetings relating to the Climate Change Strategy and its supporting Action Plan should be documented.</p>	01/04/2025	30/09/2025	In Progress	<p>April 2025:</p> <p>The Climate Change team is working with the Management Information Officer to bring climate change data into the new InPhase system. This will facilitate regular reporting. Further decisions on democratic oversight are pending recruitment of a Climate Change Manager and other structural changes.</p>
2575	22/23	Climate Change	<p><u>Performance Monitoring and Reporting needs further definition and improvement.</u></p> <p>a) The climate change targets will be updated to show the desired outcomes that are required to be measured and achieved.</p> <p>b) Progress reports on the Climate Change Action Plan will be regularly reported to SMT and/or the dedicated committee.</p> <p>c) The Climate Change Action Plan will be regularly updated to ensure it is clear what is and is not outstanding.</p> <p>d) The Climate Change Dashboard/Scorecard and performance reporting methodology will be developed and implemented.</p>	01/04/2024	31/07/2025	In Progress	<p>June 2025:</p> <p>Officers reported that actions a-c are considered complete. The Climate Change team is working with the Management Information Officer to bring climate change data into the new InPhase system. This will facilitate better reporting.</p>

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
3103	22/23	Cranbrook Town Development	<p><u>Although outline projects have been determined, Cranbrook Town Centre remains at a programme phase. Programme governance requirements are necessary as the project progresses.</u></p> <p>Review the areas for consideration included in this report and identify an action plan and timescales for delivery.</p> <ul style="list-style-type: none"> • Programme and project aims should be defined and approved. • 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. 	31/10/2024	31/03/2025	Evidence Check	<p>June 2025:</p> <p>Review of recommendations arising from the advisory review is being considered at the Cranbrook Placemaking Group. This follows formal adoption of the town centre masterplan. Project teams have now been constituted both for the Cranbox project and the delivery of the health & wellbeing hub/leisure centre. This includes consideration of RAID management as part of wider project management arrangements. Project updates continue to be given to the Cranbrook Placemaking Group, Leisure Strategy Delivery Forum and Cabinet as required.</p>
809	22/23	Debtors (Accounts Receivable)	<p><u>Sundry Debtor procedures are incomplete.</u></p> <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. A review of the invoice raising procedure needs to be implemented in line with the new finance system to ensure proper procedures and safeguards are put in place to ensure timely billing.</p>	31/10/2024	01/10/2025	Evidence Check	<p>June 2025:</p> <p>Officers report that the procedures have been updated to reflect current processes. However, further changes will be required if the council implements the planned finance system upgrade.</p>

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
5338	22/23	Out of Hours Schemes	<p><u>The council's Out of Hours schemes do not reflect current practice. Out of Hours scheme rates have not been reviewed for several years. We identified several other improvements that could be made to current practice.</u></p> <p>The HR team will review the council's Out of Hours schemes, policies and procedures, to find efficiencies and best practice in the delivery of statutory services while ensuring value for money. This review will also consider scheme rates and best practice guidance.</p> <p>Changes to policies, procedures and scheme rates will be subject to staff and UNISON consultation. Once reviewed, the schemes will be approved to ensure there is suitable corporate oversight. Out of Hours scheme rates will be reviewed annually thereafter to ensure value for money and consistency in rates paid across the council.</p>	30/04/2025	31/08/2025	In Progress	<p>May 2025:</p> <p>HR has produced a template policy and a consultation on changes to proposed Out of Hours rates has now started. This consultation needs to be completed before a new policy can be formally approved.</p>
2581	23/24	Damp and Mould in Council Homes	<p><u>Damp and mould complaints are not tracked and monitored through the housing system.</u></p> <p>Housing will enter all the complaints onto Open Housing. This will enable them to be tracked and managed more efficiently.</p>	30/09/2023	31/03/2025	Evidence Check	<p>June 2025:</p> <p>We are advised that complaints are now being recorded on the corporate case management system rather than OneHousing. We are awaiting evidence of this before closing the action.</p>

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
3864	23/24	Elections	<p><u>Required actions following an error and complaint in a previous election have not been completed in full.</u></p> <p>A complaints log will be introduced, 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.</p> <p>The service will 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.</p>	31/07/2024	01/05/2025	Overdue	<p>October 2024:</p> <p>Electoral Services has now introduced a complaints log, but it is not yet populated. Ahead of the 2024 General and PCC Elections, Electoral Services prepared a PowerPoint presentation that includes procedures for that election. This will be updated at each election. Electoral Services are now preparing a formal procedure document.</p>
2053	23/24	Emergency Planning	<p><u>The council does not hold its own Local Risk Register.</u></p> <p>We will use the National Risk Register the Community Risk Register and our local knowledge to produce a Corporate Risk Register which we will get signed off by SMT. This will be reviewed and updated on a quarterly basis.</p>	01/01/2025	30/06/2025	Overdue	<p>April 2025:</p> <p>A report to ELT on this subject is currently being drafted.</p>
3177	23/24	Establishment Control	<p><u>There are no establishment reconciliations outside of the annual budget setting process.</u></p> <p>The council will introduce regular establishment reconciliations. This will include asking managers to confirm their staff structure is accurately recorded in iTrent.</p>	31/12/2024	31/07/2025	In Progress	<p>May 2025:</p> <p>Finance now reports to ELT monthly on staffing and vacancies. There are ongoing conversations about producing updated structure charts, which will help maintain oversight over the structure.</p>

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
4338	23/24	Housing Electrical Safety	<u>There is no quality assurance of electrical safety compliance information recorded in Onehousing or the compliance spreadsheet.</u> The Director of Housing and Health will introduce quarterly sample auditing of compliance records.	01/04/2025	01/04/2025	Evidence Check	June 2025: Since the audit officers have reviewed and validated the monitoring spreadsheet. The spreadsheet is now held on SharePoint so it is automatically backed up and historic versions can be recalled. Contractor work is now subject to audit by an independent third party and by internal staff. Housing is hoping to procure a bolt on system that will automate much of the manual recording.
4474	23/24	Housing Electrical Safety	<u>The Housing service does not retain evidence confirming reported KPI figures.</u> The Housing service will keep evidence used to prepare performance reports. Work on a KPI dashboard has already started.	31/10/2024	01/04/2025	Evidence Check	June 2025: Housing is now retaining historic copies of electrical compliance spreadsheets. The tracker spreadsheet is kept on SharePoint, so is continuously backed up.
2796	23/24	Housing Whistleblowing Concerns Follow Up	<u>Job Completion Workflow</u> The issue of record keeping has been raised and the Monitoring Officer has reminded all Housing Officers of their responsibilities in this area. This is being followed up by managers who will be spot checking jobs to ensure this is being done. Processes will be reviewed to ensure that it is clear when additional notes should be made on the system. A focused training session will be held for relevant staff.	30/06/2022	01/04/2025	Overdue	October 2024: Housing is conducting of review of open jobs that have been left open on the OneHousing system. Housing still has concerns that officers are not recording all information in the right place, and intends to build this into the officer performance management process.

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
2918	23/24	Housing Whistleblowing Concerns Follow Up	<p><u>Job Completion Workflow</u></p> <p>This issue has been identified in the ongoing Action Plan that is being reviewed by the Core Group to pick up concerns over performance. This is generally an issue for contractor operatives and their ability to use the system correctly. We will be seeking assurances from the contractor that additional training has been carried out and we will spot check this. The EDDC Contracts Manager will also ensure the stages in our system are understood correctly by all of our officers, this will take place as a focused training session.</p>	30/06/2023	01/04/2025	Overdue	<p>October 2024:</p> <p>The Housing Systems team is looking at possible system fixes that will prevent potentially contradictory or misleading information in status fields. Housing has introduced weekly validation of works orders and this process is identifying issues more quickly.</p>
2518	23/24	Information Governance Policies and Compliance with Retention Policy	<p><u>The council has not reviewed its data retention schedule since January 2020.</u></p> <p>The data retention schedule will be reviewed and an additional column recording the disposal decision will be added.</p>	31/03/2024	31/03/2026	In Progress	<p>June 2025:</p> <p>A full review of EDDC retention periods will be completed following the population of EDDC IAR as part of a separate work package. Further effective progress of this area is not possible without an accurate IAR to act as a start point.</p>
2584	23/24	Information Governance Policies and Compliance with Retention Policy	<p><u>The council does not currently undertake any checks to ensure records are being held in accordance with the Data Retention Schedule.</u></p> <p>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.</p>	31/12/2024	31/03/2026	In Progress	<p>June 2025:</p> <p>A full review of EDDC retention periods will be completed following the population of EDDC IAR as part of a separate work package. Further effective progress of this area is not possible without an accurate IAR to act as a start point.</p>

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
2622	23/24	Information Governance Policies and Compliance with Retention Policy	<p><u>No specific training is given on data retention to inform staff of their responsibilities.</u></p> <p>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. 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.</p>	31/03/2024	30/09/2025	In Progress	June 2025: Revised training will be rolled out to staff once the appropriate policies have been updated as well as the EDDC retention schedule being updated.
2692	23/24	Information Governance Policies and Compliance with Retention Policy	<p><u>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.</u></p> <p>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.</p>	30/04/2024	31/03/2026	In Progress	June 2025: A full review of EDDC retention periods will be completed following the population of EDDC IAR as part of a separate work package. Further effective progress of this area is not possible without an accurate IAR to act as a start point.
2836	23/24	Performance Management	<p><u>Action is not adequately documented where performance has not met the required standard.</u></p> <p>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.</p>	31/03/2024	31/07/2025	In Progress	May 2025: InPhase implementation is progressing but is behind schedule. Implementation is now expected by July 2025.

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
2838	23/24	Performance Management	<p><u>Supporting information provided with Performance Indicator Reports could be improved to aid understanding.</u></p> <p>The Chair of the Scrutiny has asked for a review of the performance indicators, 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.</p>	31/03/2024	31/07/2025	In Progress	May 2025: InPhase implementation is progressing but is behind schedule. Implementation is now expected by July 2025.
2907	23/24	Performance Management	<p><u>The Performance Indicator report is missing some indicators for key priorities at the council.</u></p> <p>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.</p>	31/03/2024	31/07/2025	In Progress	May 2025: The Management Information Officer is using a spreadsheet to monitor performance against the new metrics until the new InPhase system is implemented in early 2025. InPhase implementation is progressing but is behind schedule. Implementation is now expected by July 2025.
2908	23/24	Performance Management	<p><u>There is no validation of the data that is input into SPAR.net before it is included in the performance reports.</u></p> <p>Data validation will be included in the guidance being developed and will be rolled out to all Responsible Officers.</p>	31/03/2024	01/07/2025	Overdue	May 2025: InPhase implementation is progressing but is behind schedule. Implementation is now expected by July 2025. Work has started on a data strategy and data quality policy.

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
2916	23/24	Performance Management	<p><u>Indicators are not always complete, despite reminders.</u></p> <p>When Responsible Officers do not respond to a chaser for quarterly data, this should be escalated to the Director of Finance to chase further.</p>	31/03/2024	31/07/2025	In Progress	<p>May 2025:</p> <p>The new performance management system, InPhase, will issue automatic emails reminders to officers when they need to provide updates. There will also now be an escalation route to the Director of Governance and Corporate Services who is now responsible for this area. The new Performance Management Framework will include the escalation procedure. InPhase implementation is progressing but is behind schedule. Implementation is now expected by July 2025.</p>
2917	23/24	Performance Management	<p><u>There has historically been little challenge to the quarterly performance indicator reports presented to SLT.</u></p> <p>To ensure more proactive monitoring of quarterly performance reports and utilise the AD peer review approach as a vehicle.</p>	31/12/2023	30/09/2025	In Progress	<p>May 2025:</p> <p>InPhase implementation is progressing but is behind schedule. Implementation is now expected by July 2025. The new system will be a key tool in enforcing a performance culture, and SLT will have a key role in this.</p>
3310	23/24	Strategic Partnerships	<p><u>The Partnership Register does not record what type of agreement is in place. Information was lacking in the two informal agreements reviewed.</u></p> <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. 	31/05/2024	30/04/2025	Evidence Check	<p>June 2025:</p> <p>A follow up audit is ongoing. The next Partnership Review, due to be presented to Audit Committee in July 2025, needs to be completed before we can close this action.</p>

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
3312	23/24	Strategic Partnerships	<p><u>The approach taken by the council to show how its partnerships contribute to its corporate priorities is not always meaningful.</u></p> <p>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.</p>	31/05/2024	30/04/2025	Evidence Check	<p>June 2025:</p> <p>A follow up audit is ongoing. The next Partnership Review, due to be presented to Audit Committee in July 2025, needs to be completed before we can close this action.</p>
3319	23/24	Strategic Partnerships	<p><u>There was limited evidence of internal performance reviews to determine value for money, and no evidence that the council monitors the performance of its partnerships.</u></p> <ul style="list-style-type: none"> •To review the arrangements for the annual update of the Partnership Register and report to the Audit and Governance Committee to strengthen scrutiny of partnership performance. •To ensure that guidance provides partnership lead officers with clarity about the minimum requirements for reviewing and evidencing partnership performance, and ongoing benefits to the council. •To ensure that any statutory review requirements are recorded centrally and there is a mechanism to ensure they are adhered to. 	31/05/2024	30/09/2025	Evidence Check	<p>June 2025:</p> <p>A follow up audit is ongoing. The next Partnership Review, due to be presented to Audit Committee in July 2025, needs to be completed before we can close this action.</p>
3572	23/24	Volunteer Management	<p><u>There are variations in performance management and supervision arrangements for Gallery and Countryside volunteers.</u></p> <p>Gallery and Countryside Volunteer leads will ensure that all volunteers receive a regular supervision that is documented.</p>	30/04/2024	31/01/2025	Evidence Check	<p>May 2025:</p> <p>For the Gallery, a six-monthly review checklist has been introduced so volunteers are reminded of risk assessment, safeguarding, first aid and health & safety protocols.</p>

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
3565	23/24	Volunteer Management	<p><u>There is no formal health and safety training as part of the volunteer's induction.</u></p> <p>Volunteer leads will liaise with Health & Safety to complete a risk assessment for volunteer roles to ascertain the training required. H&S will produce a volunteer handbook to support the updated policy.</p>	30/04/2024	31/01/2025	Evidence Check	<p>June 2025:</p> <p>The updated Use of Volunteers Policy specifies that the supervisor must ensure that the volunteer is aware of the relevant risk assessment and control measures in place, and that the council will provide training to lone workers. HR has produced a new checklist for supervisors which includes two prompts to share health and safety information with volunteers.</p>
6352	24/25	Business Continuity	<p><u>Business continuity plans (BCPs) are not regularly tested to gauge their effectiveness in simulated conditions. Where actual events with continuity implications take place, there is no formal post-evaluation process or update of BCPs.</u></p> <p>The council will conduct simulation testing of the Corporate BCP and linked elements. The council will also introduce a requirement to conduct post-event evaluation when either the corporate or a service BCP is activated and following tests. The council will review the corporate risk register to ensure the most critical risks are identified.</p>	31/12/2025	31/12/2025	In Progress	<p>New action</p>
6356	24/25	Business Continuity	<p><u>There is no central consolidation of service level BCPs to identify high priority applications or cumulative impact of BCPs on contingency resources.</u></p> <p>The council will review all plans to identify highest priority applications and determine the impact of plan activation on contingency resources.</p>	01/07/2025	01/07/2025	Overdue	<p>New action</p>

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
6370	24/25	Business Continuity	<p><u>We identified discrepancies between recovery times for some systems in service BCPs and Strata's Disaster Recovery Plan (DRP). Strata's DRP does not cover all third-party applications.</u></p> <p>The council will update its list of IT dependencies, ensuring this covers all significant applications. This will include details of the contractual owner of the application. For applications covered by Strata's DRP, services will consult with business users and Strata to determine realistic and agreeable recovery targets. The relevant service BCPs will then be updated. Applications not covered by Strata's DRP will be clearly identifiable. Services using these applications will establish what continuity arrangements their suppliers have in place and update their service BCPs accordingly.</p>	01/10/2025	01/10/2025	In Progress	New action
6372	24/25	Business Continuity	<p><u>Service BCPs do not consistently set out how/if services can function if recovery time objectives are not met</u></p> <p>The council will ensure service BCPs are updated to set out how services will function if recovery objectives are not met. The service BCPs will then be aligned with the corporate BCP so there is clear prioritisation of resources.</p>	31/12/2025	31/12/2025	In Progress	New action

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
5553	24/25	Disabled Facilities Grant (DFG) Process	<p><u>Selection of contractors for works</u></p> <p>The use of a Dynamic Purchasing System for DFG works (excluding stairlifts) was previously approved by Executive Committee, however, this still needs to be progressed and the relevant documents are still currently with Legal to review. The plan is to have a DPS system in place by the 01/04/25. This should streamline the process for bathroom adaptations and make the selection process more transparent.</p>	01/04/2025	31/01/2026	In Progress	<p>June 2025:</p> <p>The service is following up the procurement of the planned dynamic purchasing system following changes to procurement legislation. In the meantime, approval paperwork has been updated to include all quotes, so supplier selection is more transparent.</p>
5310	24/25	Establishment System Controls	<p><u>Officers believe iTrent has audit trail functionality, but it is not easily accessible or usable.</u></p> <p>The Payroll and Systems Officer will contact Strata to raise this issue with iTrent, with a view to getting access to a usable audit report.</p>	31/12/2024	31/08/2025	In Progress	<p>May 2025:</p> <p>Payroll has referred this to Strata for review. If they cannot resolve this, Payroll will refer this to the software supplier.</p>
4817	24/25	Ethical Governance	<p><u>Some Members have not completed Code of Conduct training. There is no process to remind non-attendees of the requirement to complete training sessions.</u></p> <p>The Director of Governance has advised that there are members yet to attend some mandatory training because the Council is looking at all of the training for Members and making a decision, following Peer Challenge, as to what the training plan should look like moving forward. The Members Development Working Group will be developing a programme that picks up the training that members will undertake during the balance of their term. Regular reminders will also be issued (as per gifts and hospitality above) in the Members update.</p>	31/01/2025	31/01/2025	Overdue	

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
4818	24/25	Ethical Governance	<p><u>There is no process to remind staff to refresh their understanding of the Code of Conduct.</u></p> <p>The Induction process is currently being reviewed - it is acknowledged that this needs to be addressed. A review of policy etc. compliance is currently being undertaken and this will be incorporated into that review.</p>	31/03/2025	31/07/2025	In Progress	<p>May 2025:</p> <p>A reminder for staff to review the Code of Conduct will be issued in line with the annual appraisal process. For 2025/26 the appraisal period of April to June 2025. Going forward, HR will incorporate the reminder into the appraisal form.</p>
4821	24/25	Ethical Governance	<p><u>Members are not regularly reminded to ensure their declarations of interest published on the Mod Gov system are up to date.</u></p> <p>The Director of Governance has acknowledged this and has advised that there is already a plan in place to address this.</p>	31/03/2025	31/03/2025	Evidence Check	<p>June 2025:</p> <p>Councillors receive a regular reminder to keep their declarations of interest up to date using the MOD.GOV app. These reminders are scheduled to be sent quarterly through the Councillor Newsletters issued by the Communications team. We need to obtain evidence of relevant communications to close this action.</p>
4822	24/25	Ethical Governance	<p><u>There is no process to ensure staff complete annual declarations of interest and return these to Democratic Services.</u></p> <p>The Director of Governance to review process including mechanism for recording and monitoring completion of annual declaration form.</p>	31/01/2025	30/09/2025	In Progress	<p>June 2025:</p> <p>Democratic Services is looking at developing a process to capture officer declarations through the intranet.</p>
4824	24/25	Ethical Governance	<p><u>There is no official process or form for staff to declare receipt of gifts or hospitality, and staff are not reminded to make declarations.</u></p> <p>Director of Governance to review process including mechanism for recording and monitoring completion and ensuring regular reminders communicated to staff.</p>	31/01/2025	30/09/2025	In Progress	<p>June 2025:</p> <p>Democratic Services is looking at developing a process to capture officer declarations through the intranet.</p>

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
6227	24/25	Housing Voids	<p><u>The Void Management Policy and Recharge Policy have not been reviewed in line with the review period.</u></p> <p>Carry out a comprehensive review of the Void Management Policy and Recharge Policy. Incorporate appropriate processes for post-void inspections into the Void Management Policy and reinstate Appendix A to highlight the expected housing standards.</p>	30/09/2025	30/09/2025	In Progress	New action
6480	24/25	Housing Voids	<p><u>Post-void inspections are not undertaken by the council, instead they are carried out by the contractor.</u></p> <p>Revise the process to include a requirement for a physical inspection to be carried out by the Housing team, after notification of completion by the contractor. Implement a checklist to ensure that the work specified in the works order has been completed and the property meets the Lettable Standards. Any issues can then be followed up with the contractor and, where applicable, addressed prior to occupancy.</p>	30/09/2025	30/09/2025	In Progress	New action

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
6660	24/25	Housing Voids	<p><u>Vacating tenants are not recharged for the cost of repairs where this would have been their responsibility, and photographs are not consistently taken of damage or remedial work that would be the tenant's responsibility.</u></p> <p>Implement a standardised process to ensure that vacating tenants are recharged for repair costs that are their responsibility. This may involve conducting thorough inspections, documenting damages, and billing tenants accordingly. Regular training and communication with relevant staff members can ensure adherence to the revised process. Revise the pre-vacation visit procedure to include a requirement for taking photographs of any damage or remedial work that the tenant is responsible for addressing. Ensure that these photographs are securely stored and easily accessible in the event of any disputes regarding recharge invoices.</p>	30/09/2025	30/09/2025	In Progress	New action
6410	24/25	Payroll	<p><u>Right to Work checks were not completed for an EU citizen.</u></p> <p>The HR Admin Team will:</p> <p>a) check that for all current EU citizen employees, a right to work check has been conducted. If it is identified that any have been missed, then they will undertake the check accordingly.</p> <p>b) undertake a quarterly spot check of all EU citizens to ensure the necessary right to work checks have been undertaken. These checks will be documented.</p>	31/07/2025	31/07/2025	In Progress	New action

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
4360	24/25	Planning Application Fees	<p><u>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.</u></p> <p>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.</p>	31/08/2024	31/08/2024	Evidence Check	<p>June 2025:</p> <p>Planning officers intend to meet with Finance to go through the reconciliation, which was delayed due to end of year processes. We are advised this will include review of a monthly report of anomalies rather than all payments. We are keeping this action open pending further information and evidence.</p>
5026	24/25	Procurement Cards	<p><u>Lack of specific fraud and card training.</u></p> <p>A fraud and card training programme will be implemented for all staff in liaison with SWAP, including guidelines on identifying and addressing potentially fraudulent activities, and compliance with relevant regulations and internal policies. Staff completion of the training programme will be monitored and tracked. Although this will take place in Q1 of 2025-26 we will issue an immediate reminder to staff regarding risk and responsibility.</p>	30/06/2025	30/06/2025	Overdue	<p>June 2025:</p> <p>A link to the Lloyds Bank website on fraud prevention has been sent to all card holders. This includes details on card safety, online banking security and protecting personal information.</p>

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
6226	24/25	Temporary Accommodation	<p><u>Procurement process not carried out and contracts not in place for high value suppliers of accommodation.</u></p> <p>EDDC has made a strategic decision to reduce its use of private sector accommodation. The Assistant Director Statutory Housing will engage with the council's procurement lead and external procurement support to establish an arrangement that satisfies both council regulations and the new Procurement Act.</p>	31/05/2025	31/07/2025	In Progress	<p>July 2025:</p> <p>Housing has received advice from Devon County Council's Procurement team, which confirms the council is compliant for most spot purchases. It has been recommended that Housing agree a specific process for spot purchases that last long enough to cost more than £5k.</p>
6297	24/25	Temporary Accommodation	<p><u>Oversight of safety and compliance for non-EDDC property used for temporary accommodation could be strengthened.</u></p> <p>The Temporary Accommodation team will define a policy and process to ensure adequate safety and compliance of non-EDDC accommodation which is used for temporary accommodation. This may include annual check-ins with regular providers. The Private Sector Housing team may be able to provide expertise and assistance.</p>	30/10/2025	30/10/2025	In Progress	New action
6428	24/25	Temporary Accommodation	<p><u>There are varying degrees of health & safety compliance in EDDC properties used as temporary accommodation.</u></p> <p>The Temporary Accommodation team has raised these concerns with the Compliance service and requested further updates be provided by June 2025.</p>	15/04/2025	15/04/2025	Evidence Check	<p>June 2025:</p> <p>Officers have supplied us with evidence to review.</p>

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
6779	24/25	Local Government Transparency Code	<p><u>Responsibilities and timescales for maintaining Transparency Code disclosures have not been clearly defined.</u></p> <p>The Information Governance Board will establish officer responsibilities and agreed an update publication timetable for all transparency data sets.</p>	31/10/25	31/10/2025	In Progress	New action
6241	24/25	Local Government Transparency Code	<p><u>Procurement disclosures do not meet Transparency Code requirements.</u></p> <p>The council will:</p> <ul style="list-style-type: none"> • identify all active contracts that meet the Local Government Transparency Code's publication requirements and ensure details of these contracts are published as required • ensure that all relevant staff are made aware of the need to publish this information • add an explanation on how to access information about the council's procurement opportunities and contract data to the council's website 	31/03/26	31/03/2026	In Progress	New action
6246	24/25	Local Government Transparency Code	<p><u>The local authority land disclosure does not meet all Transparency Code requirements.</u></p> <p>The Director of Place will determine who is responsible for maintaining this disclosure. That officer will then update the disclosure to meet all Transparency Code requirements.</p>	31/03/26	31/03/2026	In Progress	New action

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
6250	24/25	Local Government Transparency Code	<p><u>The social housing assets disclosure does not meet all Transparency Code requirements.</u></p> <p>The Director of Housing and Health will determine who is responsible for maintaining this disclosure. That officer will then update the disclosure to meet all Transparency Code requirements.</p>	31/03/26	31/03/2026	In Progress	New action
6190	24/25	Local Government Transparency Code	<p><u>Government procurement card reports do not meet all Transparency Code requirements.</u></p> <p>The council will work with Strata to produce a report that includes all procurement card transactions.</p>	31/03/26	31/03/2026	In Progress	New action
6242	24/25	Local Government Transparency Code	<p><u>Grants to voluntary, community and social enterprise (VCSE) organisation disclosures do not meet Transparency Code requirements.</u></p> <p>The Executive Leadership Team will determine the best method for producing an annual grants to voluntary, community and social enterprise organisations disclosure that incorporates the information required under the Transparency Code.</p>	31/03/26	31/03/2026	In Progress	New action

Appendix D: Monitoring of Agreed Actions

Priority 2 Management Actions

AP#	Year	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
6725	25/26	Development Management – Compliance with the Scheme of Delegation	<p><u>Some decisions have been delegated to those parish or town councils that have Quality Council status; however, the powers delegated to a Quality Council are not set out in the council's Constitution.</u></p> <p>The Planning team will decide whether to continue delegating powers to councils with Quality Council status by 30 September 2025. If the scheme continues, the Planning team will:</p> <ul style="list-style-type: none"> document and communicate decision-making authority to the Quality Councils amend the Delegated Powers Memo and Constitution to accurately reflect the powers held by Quality Councils create a mechanism for monitoring compliance with delegated powers 	31/05/26	31/05/2026	In Progress	New action

Appendix E: Summary of Internal Audit Work

Audit Type	Audit	Status	Assurance Opinion	Total Actions	1 = Major	↔	3 = Medium
					Recommendation		
					1	2	3
Complete							
Assurance	Planning Application Fees	Final	Substantial	2	0	1	1
Advisory	LED Exmouth Pavilion Loss of Income Claim	Final	N/A	1	0	0	1
Assurance	Housing Electrical Safety (from 2023/24 Internal Audit Plan)	Final	Limited	9	3	2	4
Assurance	Ethical Governance	Final	Limited	9	0	6	3
Advisory	Establishment System Controls	Final	N/A	3	0	1	2
N/A	Confidential Request #4 (3630)	Final	N/A	0	0	0	0
N/A	Confidential Request #2 (3271)	Final	N/A	9	1	8	0
N/A	Confidential Request #1 (3026)	Final	N/A	12	1	9	2
Assurance	Corporate Property Health and Safety	Final	Reasonable	5	0	0	5
Assurance	Treasury Management	Final	Reasonable	6	0	2	4
Assurance	Disabled Facilities Grants Process	Final	Reasonable	6	0	2	4
Assurance	Procurement Cards	Final	Limited	10	0	3	7
Assurance	Temporary Accommodation	Final	Reasonable	12	0	3	9
Assurance	Housing Voids	Final	Reasonable	8	0	3	5
Assurance	Payroll	Final	Reasonable	3	0	1	2
Assurance	Business Continuity	Final	Limited	9	0	4	5

Appendix E: Summary of Internal Audit Work

Audit Type	Audit	Status	Assurance Opinion	Total Actions	1 = Major	↔	3 = Medium
					Recommendation		
					1	2	3
Advisory	Project Management Framework	Final	N/A	0	0	0	0
Assurance	Local Government Transparency Code	Draft	Limited	13	0	6	7
Draft Report							
Assurance	Supplier Resilience	Draft					
N/A	NEW: Confidential Review #5 (3852)	Draft					
In progress							
Assurance	Budget Monitoring	In progress					
Follow Up	Strategic Partnerships	In progress					
Deferred and Removed							
Assurance	Community Safety/Anti-Social Behaviour	Deferred	Deferred. Included in the 2025/26 Half 1 Internal Audit Plan.				
Assurance	Firmstep – GDPR Compliance	Deferred	Deferred due to anticipated DWP review.				
Assurance	Project Management of Major Engineering Schemes	Deferred	Deferred due to service resource pressures. Replaced with Project Management Framework advisory review.				
N/A	Confidential Request #3 (3272)	Removed	Officers completed work that means this review is no longer needed. Replaced by Confidential Request #5.				
Assurance	Creditors	Deferred	Deferred due to make room for confidential audit requests.				
Assurance	Section 106 and CIL	Deferred	Deferred. Included in the 2025/26 Half 1 Internal Audit Plan.				