



East Devon District Council

Report of Internal Audit Activity

Progress Report – Quarter 3 2025/26

Internal Audit – February 2026: ‘At a Glance’

The Headlines

	<p>Reviews completed in the period:</p> <ul style="list-style-type: none"> Eight reviews (two assurance, four follow-ups, one advisory and one investigation) have been finalised.
	<p>2025/26 Internal Audit Plan Progress:</p> <ul style="list-style-type: none"> 12 reviews have been finalised. Three audits are at reporting stage and four are in progress. 95% of planned reviews have either started or been completed.
	<p>High Organisational Risks identified:</p> <ul style="list-style-type: none"> We have identified Contract Management as being a High Organisational Risk.
	<p>Action plan monitoring:</p> <ul style="list-style-type: none"> We monitor the council’s implementation of agreed management actions through our audit management system. The council has 60 active agreed management actions, compared to 82 in our last report. We have completed an action review exercise with officers to ensure that outstanding audit actions still reflect strategic priorities and are achievable.
	<p>Internal Audit Plan changes:</p> <ul style="list-style-type: none"> One assurance audit has been added following a management request. Three assurance audits have been deferred following management requests. Two follow-up audits have been deferred because the relevant services do not expect to implement the related actions by the end of 2025/26.
	<p>Innovations and enhancements made to our internal audit process throughout the year:</p> <ul style="list-style-type: none"> We are now providing monthly action tracking reports to Executive Leadership Team to improve their oversight of internal audit actions.

Internal Audit Assurance Opinions 2025/26

	Feb	YTD
Substantial	0	0
Reasonable	0	2
Limited	2	3
No Assurance	0	0
Follow Up	4	7
Advisory & Other	2	4
Total	8	16

Internal Audit Agreed Actions 2025/26

	Feb	YTD
Priority 1	5	5
Priority 2	11	19
Priority 3	7	14
Total	23	38

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.

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Introduction

The Audit and Governance Committee approved the 2025/26 Internal Audit Plan in two phases: the Half 1 Plan in March 2025 and the Half 2 Plan in September 2025. This report outlines our progress against the combined Plan.

Appendix E provides a summary of our progress as of **27 February 2026**, including any newly commissioned audits added since our last update to the Committee.

Appendix E includes the following for each completed audit:

- The assurance opinion rating and organisational risk assessment, based on the SWAP Audit Framework Definitions (see **Appendix A**).
- The number and priority level of actions agreed with management.

To support the Committee's monitoring and scrutiny role:

- **Appendix B** summarises key findings from audits with No or Limited assurance ratings.
- This report highlights new No or Limited assurance audits completed since the last update.

We conduct follow-up audits for all No or Limited assurance audits assessed as being a medium or high organisational risk. Follow-up audits assess whether agreed actions have been implemented. **Appendix C** summarises outcomes from completed follow-ups.

It is essential that officers implement the agreed actions set out in our reports. We conduct regular action tracking to provide assurance to the Committee. **Appendix D** sets out the council's current position, including details of any overdue management actions. There has been an improvement in the council's position since our last report.

Any findings assessed as posing a high organisational risk are summarised separately. A high organisational risk was identified during 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.



Strategic Risk Coverage

The table below maps our completed and planned audits against the council's strategic risks. As the year progresses and additional audits are completed, coverage across key risk areas will increase. Planned Coverage includes audits that are either in progress or yet to commence. Where a strategic risk is not linked to a specific audit, it may still be addressed through our action tracking process (see Appendix D).

Strategic Risk	Completed Coverage	Planned Coverage
Devolution and Local Government Review		
Adequacy of financial resource planning to deliver the Council's priorities	Fraud eLearning, Fraud Risk Assessment, Budget Monitoring	Fees and Charges, Bank Reconciliation, Creditors
Adequate emergency planning and business continuity		
Business failure of a major contractor or significant partner	Supplier Resilience, Contract Management	
Climate Change targets not achieved		
Ensure robust decision making	Development Management	
Failure to adequately protect staff health and safety at work	Corporate Health & Safety	
Failure to ensure that our corporate property portfolio is fully compliant with legal requirements		
Failure to ensure the delivery of the Council Plan	Community Asset Transfers	ASB Case Handling
HRA budget issues	Housing Electrical Safety (FU)	Fire Safety, Legionella
Impact of the economic situation on our residents		
Increasing homelessness		
Recruitment and retention issues	Out of Hours (FU), Agency Staff and Consultants (FU)	
Risk of significant data breach or significant non-compliance with relevant legislation		
Risks in Partnership working	Strategic Partnerships (FU)	
Maintaining positive relationships		
Poor data retention		

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 Progress Update

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



Monitoring Implementation of Agreed Actions

It is essential that the council addresses the issues identified in our audit reports. To provide the Audit and Governance Committee with assurance that this is happening, we conduct regular action tracking.

The council's current position is summarised in **Appendix D**, which primarily reflects actions agreed from audits conducted in 2023/24 and 2024/25, with a small number of outstanding actions from earlier periods. These will continue to be monitored until completion.

We acknowledge that implementation timelines may shift, and revised target dates are sometimes necessary. **Appendix D** confirms the number and proportion of actions with updated timescales.

Appendix D also includes a breakdown of action status by audit and the details of and latest available progress updates for overdue actions.

We conduct follow-up audits for all No and Limited assurance audits that have been assessed as medium or high organisational risk. These reviews assess whether the council has implemented the agreed actions.

Where follow-up audits identify outstanding actions, we continue to monitor them. Once the action owner confirms completion, we request supporting evidence before formally closing the action in our monitoring records.

Internal Audit Progress Update

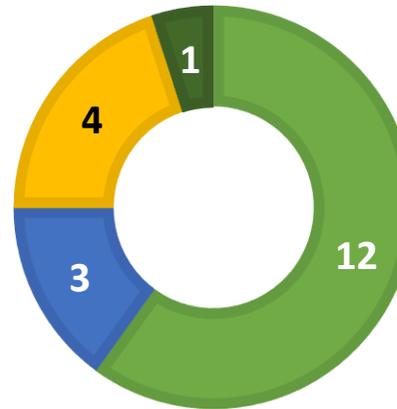
We need adequate audit coverage to provide our annual opinion.



Year to Date Progress

2025/26 INTERNAL AUDIT PLAN PROGRESS

■ Complete ■ Reporting ■ Fieldwork ■ Planned



The chart above summarises progress against the 2025/26 Internal Audit Plan which, following agreed amendments, now comprises 20 reviews.

As of 27 February 2026, we have completed 12 audits (60%), three audits (15%) are at reporting stage and fieldwork is in progress on four audits (20%). This means that 95% of the Plan has either been started or completed.

Please note that the chart does not include four completed reviews that were originally part of the 2024/25 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

Corporate Health and Safety – Final Report – November 2025



Audit Objective To provide an assessment of the suitability and effectiveness of the council's current Corporate Health & Safety arrangements.

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 have a medium organisational risk and potential impact.
		Priority 2	7	
		Priority 3	6	The key audit conclusions and resulting outcomes warrant further discussion and attention at senior management level.
		Total	13	

Key Conclusions

<p>The main corporate Health & Safety (H&S) Policy and supporting suite have not been formally reviewed for at least six years. The policy does not articulate the council's risk appetite or reflect recent organisational changes. The H&S team has now started updating the H&S policy.</p>	Audit Scope We reviewed the risk that the council's arrangements for managing health & safety are inadequate. To do this we assessed the following areas: <ul style="list-style-type: none"> The council's H&S policies and procedures are complete, kept up to date and clearly identify areas of responsibility. Senior management and the Corporate H&S team maintain appropriate oversight of H&S. The council provides officers with sufficient H&S training. The council has effective mechanisms for identifying and remedying H&S risks. The council conducts regular drills, prepares and tests Personal Evacuation Plans (PEPs), and remedies any issues identified. We did not have enough time to review arrangements for third parties or training for staff with additional responsibilities (e.g. fire wardens and first aiders).
<p>The council lacks a comprehensive H&S management system that enables effective and efficient corporate oversight. We found several issues that could be improved by introducing a system, including:</p> <ul style="list-style-type: none"> Inconsistent follow up of remedial actions arising from accident reports and site inspections. Fragmented oversight of training completion rates due to data being held in different systems. 30% of corporate risk assessments being overdue, and there is limited assurance that assessments are being completed by trained staff and approved by senior managers as required. 	
<p>The H&S team has procured a new system that it expects to implement by the end of 2025/26.</p>	
<p>The council's Central Joint Safety Panel has not met since January 2024. The Panel has many responsibilities in the H&S Policy, including monitoring the effectiveness of training and establishing the extent to which risk assessments cover the council's activities. It is not clear how these responsibilities are being fulfilled.</p>	
<p>The H&S team operate a programme of regular site inspections. While it needs some updates, the council's policy suite is comprehensive. The H&S team reports quarterly on H&S matters to the Senior Leadership Team and recently presented their annual report to the Personnel Committee.</p>	

Further Information

Officers have agreed to implement 13 actions by 30 June 2026. We added value in this review by finding and providing information about the organisational positioning of the health and safety function in SWAP partner councils. Most responding councils have a H&S team that sits within either a Resources or HR function, with the team providing guidance, advice and monitoring while services retain core responsibilities. During the audit, we noted that this is inconsistent at EDDC, where the H&S team takes on some first-line responsibilities, such as completing risk assessments in some, but not all, parts of the council.

Appendix B: No and Limited Assurance Audits

Contract Management –Final Report – January 2026



Audit Objective

To provide assurance that the council has appropriate processes in place for managing contracts below £150,000 which ensure compliance with relevant legislation as well as the council's own policies and Contract Standing Orders.

Executive Summary



Assurance Opinion

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.

Management Actions

Priority 1	5
Priority 2	3
Priority 3	2
Total	10

Organisational Risk Assessment

High

Our audit work includes areas that we consider have a high organisational risk and potential significant impact.

Key audit conclusions and resulting outcomes should be considered by both senior management and the Audit Committee.

Key Conclusions

	The council needs to improve existing and develop new oversight and assurance mechanisms for contract management. There is no defined lead officer for strategic oversight of contract management, no internal resource for supporting contract managers, providing training, identifying and addressing poor practice.
	There is no contract management training for staff. While there is some guidance in place, it is not clear if anyone at the council has reviewed or approved it. All but one of the contract managers we interviewed were unaware of available guidance. Also, across the contracts tested we found issues with monitoring of contract performance and contract spend. Four contracts lacked clear performance criteria, penalties or documented performance meetings. Four contract managers who could not or did not provide evidence showing how they monitor contract budgets.
	Across the contracts we reviewed, we found inconsistent compliance with contract variation procedures and non-documented variations and four contracts were not recorded on the council's contract register.
	Three contracts were not signed by both parties. For some contracts it was unclear who is the designated contract manager.
	The council's Contract Standing Orders and Procurement Portal page includes key elements for how contracts should be managed. The Contract Management Plan provides guidance and a template to help contract managers and line managers oversee key aspects of a contract through its daily operations and lifecycle. There is a requirement to notify Legal Services of major procurements and Legal Services keep a record of contracts referred to them.

Audit Scope

The following areas were reviewed during the audit:

- The availability of guidance documents and training for staff.
- Contract management tasks including regular supplier meetings, monitor the contract spend and monitor the contract term to ensure timely renewals, extensions or retendering.
- A formalised process is in place for managing contract changes.
- Formal evaluations are undertaken upon contract completion to assess performance and capture lessons learned.

We selected a sample of suppliers with recent expenditure between £50k and £150k, reviewed the contracts and met with the contract managers to obtain evidence of compliance with the council's policies and Contract Standing Orders. We completed detailed testing on six contracts. Due to time constraints, we did not test budget allocations.

Summary

We are providing a Limited assurance opinion. We have identified 10 improvements to strengthen the controls in contract management across the council. These include a need for a dedicated officer to oversee contract management across the council. A structured framework and training should be established to support individual contract managers with contract monitoring, record keeping and compliance with the Contract Standing Orders and other existing guidance. There is a need to produce a comprehensive record of the council's contracts to improve corporate oversight of contracts, and to market test or re-tender the long-term contracts to evidence value for money. Whilst the audit focussed on contracts between £50k and £150k these findings may apply to other larger contracts.

Appendix C: Follow Up Audits

Out of Hours Schemes Follow Up – Final Report – December 2025



Follow Up Audit Objective

To provide assurance that management has implemented agreed actions to mitigate the risk exposures found in the 2022/23 Out of Hours audit.

Follow Up Progress Summary

Priority	Complete	In Progress	Not Started	Not Agreed	Summary
Priority 1	0	0	0	0	0
Priority 2	3	0	0	0	3
Priority 3	0	1	0	0	1
Total	3	1	0	0	4

Follow Up Assessment

We conducted an Out of Hours audit in 2022/23 to provide assurance on the management, application and payments made through the out of hours schemes in operation at the council. We found four weaknesses and provided **Limited assurance**.

In this follow up review, we have found that three of the four agreed actions have been completed. The remaining action has a revised implementation date of May 2026. Our key findings are summarised below.

Key Findings



Since the original audit, the council has:

- Developed, consulted on and approved a new Out of Hours Policy.
- Reviewed and increased the scheme rates and incorporated these into the new policy.
- Clearly set out the line managers' responsibilities in relation to the verification of claims.
- Highlighted the differences between claiming overtime or additional hours and out of hours.



Further action is needed to:

- Carry out a six-month review on both the new process and cost, and include out of hours expenditure as part of the monthly budget monitoring processes.

Further Information

We have performed testing and reviewed supporting evidence to confirm the council's progress in implementing all priority 1 and 2 actions. Our assessment of the priority 3 actions is based on self-assessment by the responsible officer.

Please refer to Appendix 1 for our detailed findings.

Appendix C: Follow Up Audits

Procurement Cards Follow Up – Final Report – January 2026



Follow Up Audit Objective

To provide assurance that management has implemented agreed actions to mitigate the risk exposures found in the 2024/25 audit.

Follow Up Progress Summary

Priority	Complete	In Progress	Not Started	Not Agreed	Summary
Priority 1	0	0	0	0	0
Priority 2	2	1	0	0	3
Priority 3	6	1	0	0	7
Total	8	2	0	0	10

Follow Up Assessment

We conducted a Procurement Card audit in 2024/25 to identify any cardholders that were non-compliant with policy and to consider risks of fraudulent use. We found 10 weaknesses and provided Limited assurance.

In this follow up review, we have found that 8 of the 10 agreed actions have been completed. Our key findings are summarised below.

Key Findings



Since the original audit, the council has:

- Revised and updated the cardholder procedures/instructions, which:
 - includes a reminder that cards must not be shared
 - states that monthly summary sheets must be signed to confirm authorisation
 - includes guidance on what is and what is not permitted use of the card; and
 - states that changes in cardholder employment status must be reported to the Income and Payments Team.
- Updated the guidance available on the Council's intranet.
- Asked cardholders to sign a new procurement card undertaking document.
- Reviewed cardholder limits.
- Enforced the Council's procedures, which requires monthly summary sheets of procurement card expenditure to be signed and properly authorised.
- Provided procurement training in respect of procurement card purchases over £10k.



Further action is needed to:

- Provide further fraud training for cardholders and track completion of this training.
- Implement data analysis of procurement card transactions once the online system is live.

Further Information

We have performed testing and reviewed supporting evidence to confirm the council's progress in implementing all priority 1 and 2 actions. Our assessment of the priority 3 actions is based on self-assessment by the responsible officer.

Please refer to Appendix 1 for our detailed findings.

Appendix C: Follow Up Audits

Housing Electrical Safety Follow Up – Final Report – January 2026



Follow Up Audit Objective

To provide assurance that management has implemented agreed actions to mitigate the risk exposures found in the 2023/24 Housing Electrical Safety audit.

Follow Up Progress Summary					
Priority	Complete	In Progress	Not Started	Superseded	Summary
Priority 1	2	0	0	0	2
Priority 2	1	1	0	1	3
Priority 3	3	1	0	0	4
Total	6	2	0	1	9

Follow Up Assessment

We conducted a Housing Electrical Safety audit in 2023/24 to assess the risk that an incomplete programme of electrical safety inspections and repairs work could lead to health and safety risks for tenants and financial and reputational damage to the council. We found nine weaknesses and provided Limited assurance.

In this follow up review, we have found that the council has completed six of the nine agreed actions. One further action has been superseded. Our key findings are summarised below.

Key Findings

	<p>Since the original audit, the council has:</p> <ul style="list-style-type: none"> Procured a bolt-on system, TCW Compliance, which will automate current manual processes including data input, and will store information previously kept in separate spreadsheets. Decided to remediate issues that external consultants previously downgraded from Category 2 to Category 3. Significantly reduced the number of outstanding remedial actions across the housing stock. Uploaded important monitoring spreadsheets to SharePoint and confirmed that the SQL database can recall historic records. Addressed gaps in the Electrical Safety Policy for Housing. Uploaded the Electrical Safety Policy for Housing to the council website.
	<p>Further action is needed to:</p> <ul style="list-style-type: none"> Introduce performance indicators that monitor the overall number of EICR Satisfactory and Unsatisfactory properties, and compliance with the 28-day target for remedial works.
	<p>Officers assessed one action as being superseded:</p> <ul style="list-style-type: none"> Officers told us the recommendation to implement quarterly sample checks on electrical safety information is superseded by introducing TCW, which will automate data input by scanning and inputting information included in inspection certificates. However, during this review our sample testing and analysis found some inconsistencies between current monitoring spreadsheets and One Housing. Officers have now started reviewing these inconsistencies.

Further Information

We have performed testing and reviewed supporting evidence to confirm the council's progress in implementing all priority 1 and 2 actions. Our assessment of the priority 3 actions is based on self-assessment by the responsible officer.

Please refer to Appendix 1 for our detailed findings.

Appendix C: Follow Up Audits



Agency Staff and Consultants (IR35) Follow Up – Final Report – February 2026

Follow Up Audit Objective

To provide assurance that management has implemented agreed actions to mitigate the risk exposures found in the 2023/24 Agency Staff and Consultants (IR35) audit.

Follow Up Progress Summary

Priority	Complete	In Progress	Not Started	Not Agreed	Summary
Priority 1	4	0	0	0	4
Priority 2	2	0	0	0	2
Priority 3	1	0	0	0	1
Total	7	0	0	0	7

Follow Up Assessment

We conducted an audit of agency staff and consultants (IR35) in 2023/24 to assess the effectiveness of the recruitment policies and procedures the council has in place to comply with the intermediaries legislation (IR35). We found 11 weaknesses and provided Limited assurance. During the subsequent action tracking process, officers requested that we amalgamate issues that had similar agreed actions. This resulted in the number of agreed actions reducing to 7. In this follow up review, we have concluded that all the agreed actions have been completed. Our key findings are summarised below.

Key Findings



Since the original audit, the council has:

- Approved an updated version of the Temporary Workers Policy which clarifies responsibilities for determining employment status.
- Completed missing Check Employment Status for Tax (CEST) assessments.
- Created records of off-payroll workers.
- Communicated responsibilities relating to IR35 legislation to staff.
- Integrated IR35 into the Authority to Recruit form and process.
- Created an IR35 outcome notification letter template.

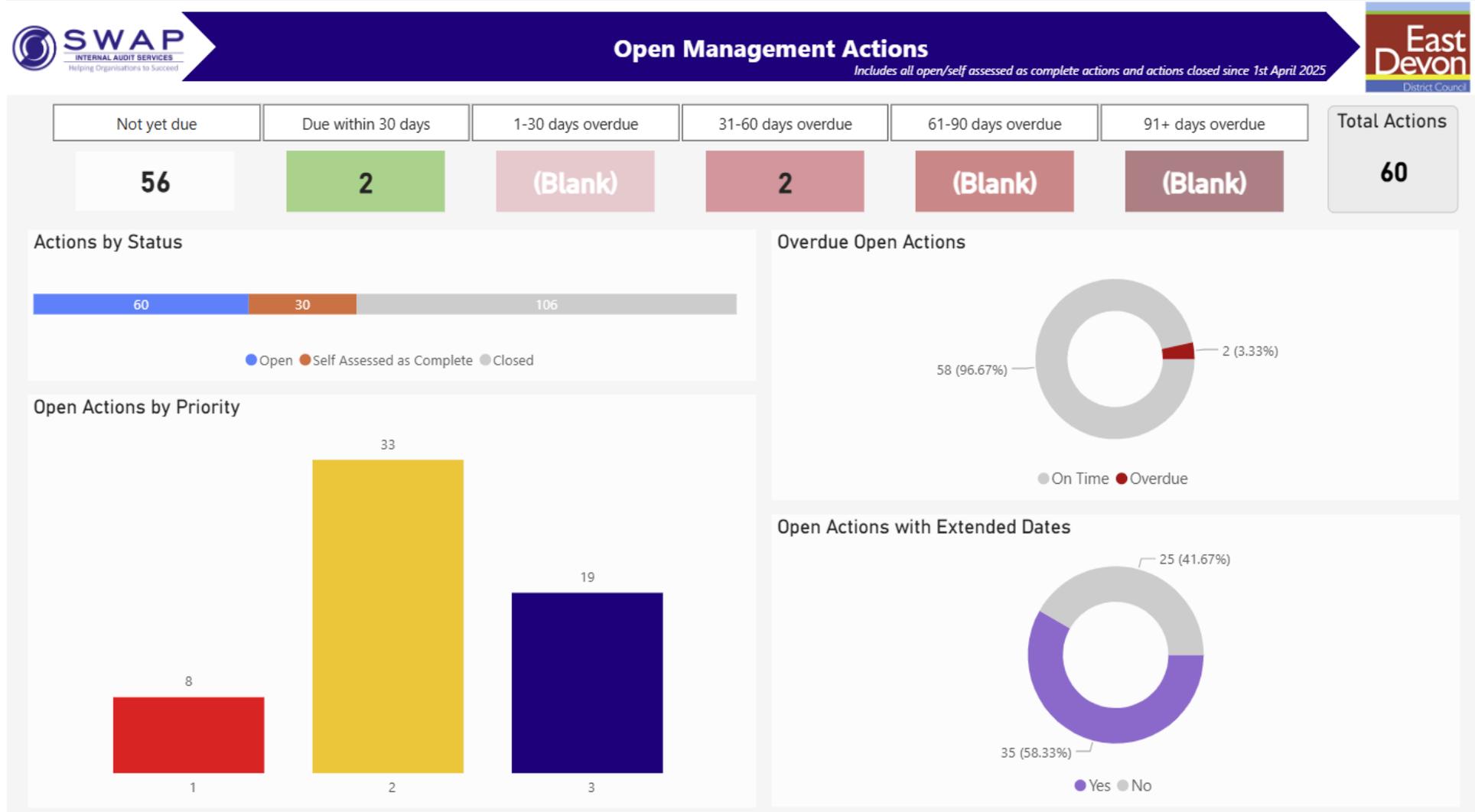
Further Information

We have performed testing and reviewed supporting evidence to confirm the council's progress in implementing all priority 1 and 2 actions. Our assessment of the priority 3 actions is based on self-assessment by the responsible officer.

Please refer to Appendix 1 for our detailed findings.

Appendix D: Monitoring of Agreed Actions

The dashboard below summarises the council's position as of **27 February 2026**. There are 60 open management actions, compared to 82 in our last Committee report. Our records show that the council has completed 106 actions since the start of 2025/26. 30 actions have been self-assessed as complete and are awaiting follow up.



Appendix D: Monitoring of Agreed Actions

The table below summarises the status of actions by audit as of **27 February 2026**. This table only includes audits with at least one open action. Committee Members can access a separate report that includes the full detail of open Priority 1 and Priority 2 actions, and the latest progress update we have received, via the **Modgov Councillor Library**.

In February we contacted all action owners to ask them to confirm whether their audit actions were realistically achievable and still reflected service priorities. This resulted in updates being received for almost all audit actions. The Executive Leadership Team has approved the closure of some non-priority and superseded actions, as well as new delivery timescales where relevant.

ID	Audit Title	Audit Opinion	Period	Open Actions			Self-Assessed Complete	Closed	Total Actions
				On Time	Overdue	Total			
1518	Information Governance Policies	Limited	2023/24	6		6	3	4	13
1839	Performance Management	Limited	2023/24	4		4	2	1	7
2662	Housing Electrical Safety	Limited	2023/24	2		2		7	9
2746	Procurement Cards	Limited	2024/25	1		1	1	8	10
2748	Corporate Property Health & Safety	Reasonable	2024/25	1		1		4	5
2754	Supplier Resilience	Limited	2024/25	3		3	1	2	6
2755	Ethical Governance	Limited	2024/25	3		3	2	4	9
2757	Temporary Accommodation	Reasonable	2024/25	4		4		8	12
2759	Business Continuity	Limited	2024/25	3		3	3	3	9
2761	Disabled Facilities Grant (DFG) Process	Reasonable	2024/25	1		1		5	6
3026	Investigation 3026	Advisory	2024/25				9	3	12
3271	Confidential Review 3271	Advisory	2024/25	2		2	7		9
3382	Housing Voids	Reasonable	2024/25	3		3		5	8
3384	Local Government Transparency Code	Limited	2024/25	5		5		8	13
3387	Budget Monitoring	Reasonable	2024/25	1		1		4	5
3989	Contract Management	Limited	2025/26	10		10			10
3990	Development Management	Reasonable	2025/26	1		1		3	4
3993	Corporate Health and Safety	Limited	2025/26	8	2	10	2	1	13
				58	2	60	30	70	160

Appendix D: Monitoring of Agreed Actions

Under the Global Internal Audit Standards, when an agreed management action becomes overdue, we must obtain an explanation from the action owner and document this. Our audit management software, AuditBoard, automatically notifies officers when an action they own is due in the next 30 day or becomes overdue.

As of **27 February 2026**, there are 2 overdue actions, broken down as follows:

Priority	Overdue Actions
Priority 1	0
Priority 2	2
Priority 3	0
Total	2

The following table sets out the actions that were overdue on **27 February 2026**. We have not received updates for these actions but will pursue this with the relevant officers.

Overdue Priority 2 Management Actions						
AP#	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
7306	Corporate Health & Safety	<p><u>We found issues with health & safety checks performed across council sites.</u></p> <p>The H&S team will ensure that regular site inspections are conducted at Blackdown House and Exmouth Town Hall.</p> <p>To deal with issues identified from the site inspections, the H&S Team will:</p> <ul style="list-style-type: none"> • identify how issues should be reported and subsequently monitored for actioning • introduce an escalation process, involving the Director – Housing & Health or the Assistant Director – Environmental Health if issues remain outstanding 	31/12/2025	31/12/2025	Overdue	

Appendix D: Monitoring of Agreed Actions

Overdue Priority 2 Management Actions

AP#	Audit Title	Issue and Agreed Action	Original Timescale	Current Timescale	Progress Status	Progress update
7465	Corporate Health & Safety	<p><u>One site has not had an evacuation drill in the last six months. Issues identified during a drill at Blackdown House are still outstanding.</u></p> <p>Fire warden training has been organised for October 2025 after which time evacuation drills will be conducted at all relevant sites in line with the policy. The sweeper system at Blackdown House is being reviewed, and the H&S team will clarify the correct process for reporting fire drill issues to the Property team.</p>	31/12/2025	31/12/2025	Overdue	

Appendix E: Summary of Internal Audit Work

Audit Type	Audit	Status	Assurance Opinion	Organisational Risk Assessment	Total Actions	1 = Major	↔	3 = Low
						Priority Rating		
						1	2	3
2024/25 Internal Audit Plan								
Assurance	Supplier Resilience	Complete	Limited	Medium	6	0	5	1
Follow Up	Strategic Partnerships	Complete	Follow Up	N/A	0	0	0	0
Assurance	Budget Monitoring	Complete	Reasonable	Low	5	0	2	3
Other	Investigation 3852	Complete	N/A	N/A	0	0	0	0
2025/26 Internal Audit Plan								
Complete								
Assurance	Development Management – Compliance with the Scheme of Delegation	Complete	Reasonable	Low	4	0	1	3
Other	Fraud eLearning Module	Complete	N/A	N/A	0	0	0	0
Follow Up	Establishment Control	Complete	Follow Up	N/A	0	0	0	0
Follow Up	Volunteer Management	Complete	Follow Up	N/A	0	0	0	0
Advisory	Fraud Risk Assessment	Complete	N/A	N/A	0	0	0	0
Assurance	Corporate Health and Safety	Complete	Limited	Medium	13	0	8	5
Follow Up	Out of Hours Schemes	Complete	Follow Up	N/A	0	0	0	0
Follow Up	Housing Electrical Safety	Complete	Follow Up	N/A	0	0	0	0
Follow Up	Procurement Cards	Complete	Follow Up	N/A	0	0	0	0
Assurance	Contract Management	Complete	Limited	High	10	5	3	2

Appendix E: Summary of Internal Audit Work

Audit Type	Audit	Status	Assurance Opinion	Organisational Risk Assessment	Total Actions	1 = Major	↔	3 = Low
						Priority Rating		
						1	2	3
Advisory	Community Asset Transfers	Complete	N/A	N/A	0	0	0	0
Follow Up	Agency Staff and Consultants (IR35)	Complete	Follow Up	N/A	0	0	0	0
Reporting								
Assurance	Fees and Charges	Reporting						
Assurance	Community Infrastructure Levy	Reporting						
Assurance	Housing Landlord Compliance - Fire Safety	Reporting						
Fieldwork								
Assurance	Anti-Social Behaviour Case Handling	Fieldwork						
Follow Up	Investigation 3026	Fieldwork						
Assurance	Creditors	Fieldwork						
Assurance	Housing Landlord Compliance – Legionella	Fieldwork						
Planned								
Assurance	Bank Reconciliation	Planned	Initial meeting will be booked once the Creditors audit has progressed.					
Deferred and Removed								
Assurance	Pest Control Service	Removed	Replaced by Corporate Health & Safety.					
Assurance	Finance Provision	Removed	Confirmed not needed. Time used to fund an additional Half 2 audit.					

Appendix E: Summary of Internal Audit Work

Audit Type	Audit	Status	Assurance Opinion	Organisational Risk Assessment	Total Actions	1 = Major	↔	3 = Low
						Priority Rating		
						1	2	3
Follow Up	Fraud Provision	Removed						
			Time used to fund the eLearning Module, Investigation 3026 follow up review and fraud advice.					
Assurance	Biodiversity Net Gain	Removed						
			Deferral agreed due to staff capacity in the relevant service and additional time spent on other reviews. We have not proposed conducting this audit in a future audit plan because higher risk areas have been identified.					
Assurance	Housing Landlord Compliance – Damp & Mould	Deferred						
			Deferral agreed as officers felt it too early to assess the effectiveness of the control framework as Awaab’s Law has only recently come into effect. This review has been proposed for 2026/27. Replaced with Housing Landlord Compliance – Legionella.					
Follow Up	Ethical Governance	Deferred						
			Deferred because the responsible service advised the remaining actions will not be implemented in 2025/26. Included in 2026/27 Plan.					
Follow Up	Performance Management	Deferred						
			Deferred because the responsible service advised the remaining actions will not be implemented in 2025/26. Included in 2026/27 Plan.					
Assurance	Income Generation	Deferred						
			The planned focus of this review was cultural services. A new Assistant Director has recently been appointed and relevant work has only just started, therefore this is considered too early to audit.					
Assurance	Risk Management	Deferred						
			Responsibility for corporate risk management has been moved to a Corporate Lead who has only just been appointed. Deferral requested to give the Corporate Lead more time to get up to speed. Included in 2026/27 Plan.					

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