

Appendix 2 – Summary of high priority recommendations

Internal Audit 2024-25 Internal Audit Annual Report Audit and Corporate Governance Committee 2nd July 2025

Introduction

This appendix summarises high priority recommendations from audit reviews that were finalised since the last update to the Audit and Corporate Governance Committee meeting in December 2024. It gives Members a view of areas where control weaknesses have been identified that have constituted higher risk to specific service objectives.

Satisfactory management responses to audit recommendations have been obtained. Follow-up audits will be conducted to assess the level of implementation of recommendations.

SC24-2 Property Management (Housing) Contract Management (Limited assurance)

High priority recommendations were made in the following areas:

- Governance arrangements;
- Due diligence checks in relation to quotations;
- Contract extensions and variations;
- Schedule of rates uplift.

SC24-4 Concessionary travel (No assurance)

High priority recommendations were made in the following areas:

- Checks related to blue/green badge applications;
- Performance management framework;
- Appeals process;
- Refund policy and associated procedures;
- Data protection;
- Utilisation of fraud identification tools;
- Risk management framework.

End