Appendix 2 – Summary of high priority recommendations

Internal Audit Annual Report 2025/26
Audit and Corporate Governance Committee 7 July 2026

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 November 2025. 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.

CS24-5 – IT review – Northgate

High priority recommendations were made in the following areas:

- User access monitoring;
- Alignment with the financial scheme of delegation;
- Separation of duties in relation to rents and the major repairs service.

CS25-1 - Key financial systems – Accounts Payable

High priority recommendations were made in the following areas:

- Separation of duties;
- One time payment process;
- Feeder system reconciliation.

CS25-7 – PCI-DSS Compliance

High priority recommendations were made in the following areas:

- Overall agreement of roles and responsibilities;
- The consistency of staff training.

SC25-2 – Temporary Accommodation Private Rented Scheme (PRS)

High priority recommendations were made relating to the following areas:

- An overarching PRS policy;
- Fire risk assessments for certain private landlord properties;
- Documentary evidence in respect of property inspection checks;
- Data integrity and record keeping in the housing system;
- The administration of the housing list and case management;
- Scheme documentation in relation to incentive payments to private landlords.

End