Appendix 3 – Follow Up update

Internal Audit Annual Report 2025-26
Audit and Corporate Governance Committee 7 July 026

Introduction: This appendix gives details of the results of follow up of recommendations. It provides an indication of the level of implementation of audit recommendations.

Summary of Follow-up Update

Follow up implementation rate key

Implementation rate	Description
Fully implemented	100% of high and medium priority recommendations have been closed.
Good	Progress has been made on 70% or more of high and medium priority recommendations and at least 50% are fully implemented.
Moderate	Progress has been made on 70% or more of high and medium priority recommendations but less than 50% have been fully implemented or progress has been made on fewer than 70% of high and medium priority recommendations but more than 50% have been fully implemented.
Limited	Progress has been made on fewer than 70% of high and medium priority recommendations.

Denotes reviews related to areas of principal risk as listed in the Council's Principal Risk Report

1. Follow ups related to previous years (i.e. original audit review undertaken prior to 2024-25)

Original Audit Review				**Follow up Activity 2025-26**		
Ref	**Audit title**	**Original Assurance rating**	**Original report date**	**Follow up implementation rate**	**Follow up status – June 2026**	**Anticipated completion date**
CC21-1	**Equalities, Diversity and Inclusion***	Moderate Assurance	September 2022	Moderate progress	A first follow up was conducted previously which indicated moderate progress towards implementation of recommendations. The second follow-up review was on hold pending the publication of the Equalities Strategy, as outstanding agreed actions were dependent on its release. The strategy was expected to be introduced in Q3 2025–26. However, this did not take place. The second follow up review is pending as Internal	The auditee has been asked to attend the Committee to provide an update on the implementation of open actions. An anticipated completion date will be agreed following the update to the Committee. **Open recommendations entail** - The development of an Equalities Strategy; - Staff consultation to inform the Equalities Strategy; - The documentation of a governance structure; - A review of data collection, analysis and reporting to ensure alignment to good practice; - Reporting of equalities performance.

				Moderate progress	Audit is awaiting evidence of implementation of open actions.	
SP21-3	**Mental Health and Learning Disabilities***	Moderate assurance	May 2023	Moderate progress	The follow up is currently in progress	Q1 2026-27
SC22-1	**Medical Assessment (Housing)***	Limited assurance	June 2023	Moderate progress	Three follow-up reviews were undertaken with the most recent follow up in Q4 2025-26.	The auditee has been asked to attend the Committee to provide an update on the implementation of open actions. An anticipated completion date will be agreed following the update to the Committee. **Open recommendations entail** - Reviewing decision letter templates to provide details of the information and evidence considered in the assessment and the reasons for the award made; - The review of system parameters to ensure that questionnaires are only issued in specific circumstances; - Amending the housing register application form to allow for applicants to provide additional

						information; - Senior Management Team (SMT) reporting on the level of performance in the turnaround of assessments; - Review of the current policy in relation to where applicants cannot bid in certain periods.
CC23-5	**Supply chain management***	Moderate assurance	February 2025	n/a – the follow up review has not yet been completed.	The follow-up is in progress and as previously reported, includes open recommendations from open actions in relation to Procurement.	Q2 2026-27
SC23-2	**Housing Voids – Allocation and Management Information***	Moderate assurance	May 2025	Moderate progress	The first follow up has been completed and reported moderate progress. Revised implementation dates have been agreed and a second follow-up review will take place in Q2 2026-27	Q2 2026-27

CS23-4	**Staff recruitment and retention***	n/a – management letter	September 2024	n/a – the follow up review has not yet been completed.	The follow-up review is in progress	Q1 2026-27
SC23-7	**Staff Council journeys – Business support**	Limited assurance	August 2024	Moderate progress	The first follow-up review was completed which reported moderate progress (previously reported to the Committee). A second follow-up is in progress	Q1 2026-27
SP23-1	**Health and Social Care Integration – system and information accessibility ***	Limited assurance	June 2024	Moderate progress	The first follow up has been completed and reported moderate progress. The second follow-up is in progress.	Q1 2026-27

2. Follow-up of 2024-25 audit reviews in 2025-26

Original Audit Review			Follow up Activity 2025-26	
Ref	**Audit title**	**Assurance rating – 24/25**	**Follow up implementation rate**	**Follow up status – June 2026**
CC24-2	**HRA Financial Resilience***	Moderate assurance	Good progress	Completed
CC24-3	**Community Investment Programme (CIP)**	Moderate assurance	Moderate progress	Completed. Further follow up to be completed as part of on-going rolling programme of assurance of CIP in 2026-27
CC24-5	**Modern Day Slavery**	Moderate assurance	n/a – follow-up not yet completed	The follow up is in progress. Anticipated completion Q2 2026-27
AD24-1	**Complaints**	n/a – management letter	Good progress	Completed
AD24-6	**Budget monitoring**	Moderate assurance	n/a – follow-up not yet completed	The follow up is in progress. Anticipated completion Q2 2026-27
CS24-1	**Key financial systems (KFS) follow up***	n/a – extended follow up	Fully implemented	Completed
CS24-2	**Key controls review***	n/a – management letter issued.	Fully implemented	Completed
CS24-3	**Staff expenses**	Limited assurance	n/a – follow-up not yet completed	The follow-up review is in progress. Anticipated completion Q1 2026-27.

SC24-2	**Property Management (housing) – contract management***	Limited assurance	n/a – follow-up not yet completed	The follow-up review is in progress. Anticipated completion Q2 2026-27.
SC24-3	**Landlord Duty of Care – Damp and Mould***	n/a – extended follow up	Good progress	Completed
SC24-4	**Concessionary Travel**	No assurance	n/a – follow-up not yet completed	The follow-up is currently in progress. Anticipated completion Q2 2026-27
SC24-5	**Breakdown in community cohesion***	Moderate assurance	n/a – follow-up not yet completed	The follow-up review in progress which includes a review of recommendations made in 23/24 and the follow up of open recommendations relating to previous years. Anticipated completion Q2 2026-27.
SC24-6	**Social housing regulations/ standards***	n/a – management letter issued.	Good progress	Completed

End