

REPORT TO:		AUDIT COMMITTEE	
DATE:		08 December 2025	
PORTFOLIO:		Councillor Vanessa Alexander - Resources and Council Operations	
REPORT AUTHOR:		Mark Beard – Head of Audit & Investigations	
TITLE OF REPORT:		Audit Follow-Up Report for the period September 2025 – November 2025	
EXEMPT REPORT (Local Government Act 1972, Schedule 12A)	Options	Not applicable	
KEY DECISION:	Options	If yes, date of publication:	

1. **Purpose of Report**

- 1.1 To inform members of the outcome of routine follow-ups following the previously agreed action plans for completed audit reports. The follow-ups detailed within this report are those carried out during the period September 2025 to November 2025.

2. **Recommendations**

- 2.1 I recommend that Audit Committee:

- Notes the content of this report for informational purposes.

3. **Reasons for Recommendations and Background**

- 3.1 This report covers the period September 2025 to November 2025 and provides the details of the follow-ups carried out shown at Appendix 1.
- 3.2 After the agreement of the recommendations between Management and Internal Audit following the completion of the audit assignment, Internal Audit revisits the area and the recommendations are reviewed to ensure they have been implemented as agreed. This process is known as the 'Follow-Up.'
- 3.3 Internal Audit assesses the current position to what was agreed at the end of the audit assignment. Where the Service Area has taken no action, then Internal Audit will question why and issue a revised action plan. Part of the control within this process is

consideration by Audit Committee of any issues that arise. The Committee has the ability to ask questions of Management in the relative service areas why they have not acted upon the agreed action plan. The Committee can also express what its expectations would be with regard to such a problem occurring.

3.4 Internal Audit aim to carry out a follow-up for each completed audit area within 6 months of completion. However, there are a number of expectations to that aim: -

- Follow-up in 6 months would be pointless if the recommendations are low enough priority to allow a longer time frame.
- Work of the Audit Team does not allow a follow-up to be carried out. Although Follow-Ups are an important part of the process, the Head of Audit & Investigations must always weigh this against the need for achieving the audit plan and auditing the risks the Council faces.
- There were no recommendations arising from the original audit assignment.

4. **Alternative Options considered and Reasons for Rejection**

4.1 Not applicable as the report is for information only.

5. **Consultations**

5.1 No consultations required as this report is based on data and information held by the audit team based on the work completed.

6. **Implications**

Financial implications (including any future financial commitments for the Council)	There are no financial implications arising from this report.
Legal and human rights implications	There are no legal or human rights implications arising from this report.
Assessment of risk	Risks are taken into consideration during the audit process itself; there is no direct risk implication from this report.
Equality and diversity implications <i>A Customer First Analysis should be completed in relation to policy decisions and should be attached as an appendix to the report.</i>	This report is produced for information awareness of the progress of the Audit Team in terms of following up on previously agreed recommendations at the end of an audit assignment. Whilst individual actions may occasionally have equality or diversity requirements, this report does not as it is presenting facts from other sources.

**7. Local Government (Access to Information) Act 1985:
List of Background Papers**

7.1 No background papers were necessary for the preparation of this report.

8. Freedom of Information

8.1 The report does not contain exempt information under the Local Government Act 1972, Schedule 12A and all information can be disclosed under the Freedom of Information Act 2000.

APPENDIX 1

AUDIT COMMITTEE – 8th December 2025

Follow-Ups September 2025 to November 2025

- The table below shows an analysis of the results of the above follow-up having taken place during the follow-up period as above.

Audit Area	Number of Actions Agreed	Number of Actions Agreed Implemented	Comments
Homelessness	3	3	Implemented – the emergency out of hours telephone number was added to the front page of the Housing advice section on the Council website at the time of the audit review.
			Implemented – Client names are recorded on overtime claims submitted via Hyserve to act as a cross reference to records maintained by the Standby Team in the event of a query. This was actioned at the time of the audit review.
			Implemented – The renewal of the contract between the Council and Locatapro was reported at Cabinet in July 25, and delegated authority was given to the Head of Regeneration & Housing, in consultation with Legal Services to finalise a contract with Locatapro. As at the end November 25, this was imminent.
Environmental Protection	2	1	Partially Implemented - Environmental Protection aims to create an addendum to the main contaminated land strategy that should sit alongside the main strategy on the Council's website. The addendum will describe the changes in legislation since 2005, changes to how we approach investigation and assessment, and cover in brief, progress made on the high risk sites identified in the main strategy of 2005. An addendum report will then be created periodically thereafter describing progress made through the planning process which is how the potential for contamination is currently dealt with. This is aimed to be completed

			by March 2026.
			Not implemented – a meeting of all Local Authorities has not taken place this year. This will be discussed when a meeting takes place and will also be relevant when working towards the LGR.
Rent Reviews	2	2	Partially Implemented – the team are to introduce diarising quarterly prompts based on a current list of tenancies, in the short term
			Implemented – A new piece of software that may assist with estate management becoming more efficient and effective will be investigated with the assistance of the Finance Team, to ensure compatibility with the Civica suite of systems. The outcome will be subject to the re-structure and also the lead up to LGR.