

Appendix 2 – Summary of high priority recommendations

Internal Audit 2025-26 Internal Audit Interim Report Audit and Corporate Governance Committee 27th November 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 July 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.

Staff expenses CS24-3

High priority recommendations were made in the following areas:

- Consistent proof of expenditure;
- Coding of operational expenditure.