

## Appendix 3 – Follow Up update

Internal Audit Interim Report 2025-26

Audit and Corporate Governance Committee 27 November 2025

**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.

## 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	Follow up implementation rate	Follow up status – October 2025
CC21-1	<b>Equalities, Diversity and Inclusion</b>	Moderate Assurance	n/a – the follow up review has not yet been completed.	This follow-up review is currently on hold pending the publication of the Equalities Strategy, as outstanding agreed actions are dependent on its release. The strategy is expected to be introduced in Q3 2025–26.
SC18-3	<b>Community Cohesion</b>	Moderate Assurance	Moderate progress	Completed. The follow up was completed as part of the Community Cohesion review (SC24-5). Further follow-up will be undertaken in Q1 2026-27.
SP21-3	<b>Mental Health and Learning Disabilities*</b>	Moderate assurance	Moderate progress	This follow-up is scheduled for Q3 2025-26 and is currently in progress. Anticipated completion Q4 2025-26
SC22-1	<b>Medical Assessment (Housing)</b>	Limited assurance	Moderate progress	This follow-up is scheduled for Q3 2025-26 and is currently in progress. Anticipated completion Q4 2025-26
CC23-5	<b>Supply chain management</b>	Moderate assurance	n/a – the follow up review has not yet been completed.	This follow-up was previously scheduled for Q2 2025-26. However, the follow up was deferred to Q3 2025-26 at the auditee's request owing to pressures within the service. The follow up is currently in progress. Anticipated completion Q4 2025-26

SC23-2	<b>Housing Voids – Allocation and Management Information</b>	Moderate assurance	n/a – the follow up review has not yet been completed.	The follow up is on progress and will be undertaken over Q3 and Q4 2025-26. Anticipated completion Q1 2026-27.
CS23-4	<b>Staff recruitment and retention*</b>	n/a – management letter	n/a – the follow up review has not yet been completed.	The follow up is in progress and due to report in Q3 2025-26.
SC23-7	<b>Staff Council journeys – Business support</b>	Limited assurance	n/a – the follow up review has not yet been completed.	The first follow-up review was completed which reported moderate progress (previously reported to the Committee). A second follow-up is in progress. Anticipated completion Q4 2025-26.
SP23-1	<b>Health and Social Care Integration – system and information accessibility*</b>	Limited assurance	n/a – the follow up review has not yet been completed.	The first follow-up review was completed which reported moderate progress (previously reported to the Committee). A second follow-up is in progress. Anticipated completion Q4 2025-26.

## 2. Follow-up of 2024-25 audit reviews to be completed in 2025-26

Original Audit Review			Follow up Activity 2025-26	
Ref	Audit title	Assurance rating	Follow up implementation rate	Follow up status – October 2025
CC24-2	<b>HRA Financial Resilience*</b>	Moderate assurance	n/a – follow-up not yet completed	The follow-up review will be undertaken in Q2 2026-27 based on the agreed implementation dates.
CC24-3	<b>Community Investment Programme and Disposals *</b>	Moderate assurance	n/a – follow-up not yet completed	Internal Audit undertake a rolling programme of review in this area and therefore recommendations will be followed up as part of the 2025-26 work (reference CC25-2 detailed in Appendix 1). Anticipated completion Q4 2025-26.
CC24-5	<b>Modern Day Slavery</b>	Moderate assurance	n/a – follow-up not yet completed	Per agreed implementation dates, the follow-up review will be undertaken in Q4 2025-26.
AD24-1	<b>Complaints</b>	n/a – management letter	n/a – follow-up not yet completed	An initial follow-up review was undertaken in Q1 2025-26 which reported moderate progress. A second follow-up is currently in progress. Anticipated completion Q3 2025-26.
AD24-6	<b>Budget monitoring</b>	Moderate assurance	n/a – follow-up not yet completed	Per agreed implementation dates, the follow-up review will be undertaken in Q3 2025-26.
CS24-1	<b>Key financial systems (KFS) follow up*</b>	n/a – extended follow up	n/a – follow-up not yet completed	Land and Buildings Asset Data – an initial follow up was completed that report moderate progress. A second follow up is in progress. Anticipated completion Q3 2025-26.

CS24-2	<b>Key controls review*</b>	n/a – management letter issued.	n/a – follow-up not yet completed	The follow-up review will be undertaken in late Q3 2025-26 in line with the agreed implementation dates.
CS24-3	<b>Staff expenses</b>	Limited assurance	n/a – follow-up not yet completed	The follow-up review will be undertaken in Q4 2025-26 in line with the agreed implementation dates.
SC24-2	<b>Property Management (housing) – contract management*</b>	Limited assurance	n/a – follow-up not yet completed	The follow-up review will be undertaken in Q1 2026-27 in line with the agreed implementation dates.
SC24-3	<b>Landlord Duty of Care – Damp and Mould*</b>	n/a – extended follow up	n/a – follow-up not yet completed	The follow-up is currently in progress. Anticipated completion Q3 2025-26.
SC24-4	<b>Concessionary Travel</b>	No assurance	n/a – follow-up not yet completed	The follow-up is currently in progress. Anticipated completion Q3 2025-26.
SC24-5	<b>Breakdown in community cohesion*</b>	Moderate assurance	n/a – follow-up not yet completed	The follow-up review will be undertaken in Q1 2026-27 in line with the agreed implementation dates.
SC24-6	<b>Social housing regulations/ standards*</b>	n/a – management letter issued.	n/a – follow-up not yet completed	The follow-up review is currently in progress. Anticipated completion Q4 2025-26.

**End**