



## **Internal Audit**

# **Audit, Risk and Scrutiny Committee Internal Audit Update Report February 2025**

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# Contents

<b>1</b>	<b>Executive Summary</b> .....	<b>3</b>
1.1	Introduction and background.....	3
1.2	Highlights.....	3
1.3	Action requested of the ARS Committee.....	3
<b>2</b>	<b>Internal Audit Progress</b> .....	<b>4</b>
2.1	2024/25 Audits.....	4
2.2	Audit reports presented to this Committee.....	4
2.3	Follow up of audit recommendations.....	9
<b>3</b>	<b>Appendix 1 – Grading of Recommendations</b> .....	<b>11</b>
<b>4</b>	<b>Appendix 2 – Audit Recommendations Follow Up – Outstanding Actions</b> .....	<b>12</b>

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# 1 Executive Summary

## 1.1 Introduction and background

Internal Audit's primary role is to provide independent and objective assurance on the Council's risk management, control, and governance processes. This requires a continuous rolling review and appraisal of the internal controls of the Council involving the examination and evaluation of the adequacy of systems of risk management, control, and governance, making recommendations for improvement where appropriate. Reports are produced relating to each audit assignment and these are provided to the Audit, Risk and Scrutiny (ARS) Committee. Along with other evidence, these reports are used in forming an annual opinion on the adequacy of risk management, control, and governance processes.

This report advises the ARS Committee of Internal Audit's work since the last update. Details are provided of the progress against the approved 2023/24 and 2024/25 Internal Audit plans, audit recommendations follow up, and other relevant matters for the Committee to be aware of.

## 1.2 Highlights

Full details are provided in the body of this report however Internal Audit would like to bring to the Committee's attention that since the last update:

- Six reviews have been completed.
- Work is underway with regards to delivery of the 2024/25 Internal Audit Plan.
- Management continue to work on implementation of agreed actions in response to recommendations.

## 1.3 Action requested of the ARS Committee

The Committee is requested to note the contents of this report and the work of Internal Audit since the last update.

## 2 Internal Audit Progress

### 2.1 2024/25 Audits

Service	Audit Area	Position
Families and Communities	Resettlement Governance	Final Report Issued
Corporate Services	Councillors Induction and Development	Final Report Issued
Families and Communities	Family Placement Services	Review in Progress
Corporate Services	Creditors Sub-System Payments	Review in Progress
Integration Joint Board	Counter Fraud	Final Report Issued
Families and Communities	Pre-School Commissioned Places	Final Report Issued
Corporate Services	Trusts and Common Good Funds	Final Report Issued
Council Led HSCP Services	HSCP Commissioning	Review in Progress
NESPF	Pension Fund Payroll	Review in Progress
Corporate Services	Group Structure Assurance	Review in Progress
Corporate Services	Risk Management	Review in Progress
Families and Communities	Housing Allocations and Choice Based Letting	Review in Progress
Corporate Services	Right to Work in the UK	Review in Progress
Corporate Services	Freedom of Information and Subject Access Requests	Review in Progress
Corporate Services	Prevention of Fraud, Bribery and Corruption	Review in Progress
Families and Communities	Corporate Landlord Responsibilities	Review Scheduled
Integration Joint Board	IJB Budget Setting and Monitoring	Final Report Issued

### 2.2 Audit reports presented to this Committee

Report Title	Assurance Year	Net Risk Rating	Conclusion
AC2504 – Resettlement Governance	2024/25	Moderate	<p>The level of net risk is assessed as <b>MODERATE</b>, with the control framework deemed to provide <b>REASONABLE</b> assurance over the Council's procedures in relation to the resettlement of refugees.</p> <p>A Resettlement Team is in place, with a clear operational remit, a variety of procedures to apply, and support is provided by Finance, Business Administration, and officers from across the Council's core services. Through their work, refugees and asylum seekers are being supported from arrival in Aberdeen through their integration journey. A variety of funding sources are available and are being claimed in support of the Team's integration support activities.</p> <p>The Council has had to develop its own solutions in the absence of a national system for managing refugee and asylum cases, in response to rapidly changing levels of demand from a variety of integration schemes, each with</p>

Report Title	Assurance Year	Net Risk Rating	Conclusion
			<p>their own requirements. The volume of refugee arrivals initially made this a significant challenge, however improved processes and controls have been put in place to tighten control, particularly over cash payments which are now subject to more robust record keeping, checks, authorisation, and collection processes.</p> <p>The review identified some areas where the framework of control could be enhanced to provide further assurance, specifically: Strategy, Management and Performance Reporting, Wider Impact, Resource Planning, Roles, Responsibilities and Written Procedures, and Case Management and Financial Control.</p> <p>It is acknowledged that the service operates in a dynamic environment with changes and requirements often outwith with the Council's direct control. The need to remain flexible and adaptive is recognised, and the recommendations made in this report have been made with a view to supporting, rather than being prescriptive, in the continued evolution of processes and controls. A clear framework aligning delivery with strategic objectives, and regular review of their delivery and wider implications, would provide assurance as well as opportunities for adjustment and realignment as and when required. This needs to be supported by relevant data.</p> <p>Recommendations have been made for concluding drafting and approval of strategy, and the development of structured reporting arrangements to align with and support overall governance of this area. Reporting also needs to be developed to cover risk, cost, and capacity, within wider council services. Governance arrangements for use of funding need to be agreed, and plans need to be developed for sustainability, mainstreaming, or final exit from, resettlement processes at a service and Council level within the scope of anticipated available funding, over the medium term. Interactions and responsibilities at the operational level need to be mapped to provide visibility and assurance over case management and financial controls. A timeline for implementing system/data improvements needs to be determined and actioned, and consideration needs to be given to how the service can better demonstrate attribution of activities and costs at a service user level.</p>
AC2509 – Councillors Induction and Development	2024/25	<b>Moderate</b>	<p>The level of risk is assessed as <b>MODERATE</b>, with the control framework deemed to provide <b>REASONABLE</b> assurance over the Council's approach to Councillors induction and development.</p> <p>The Scottish Local Authorities Remuneration Committee concluded in 2006 that it was important that Councillors actively engage with training and development opportunities on an ongoing basis and recommended that all Councillors, whether new to the role or long-</p>

Report Title	Assurance Year	Net Risk Rating	Conclusion
			<p>serving, participate in a training needs analysis and agree a personal development plan. Subsequent reviews by Audit Scotland concluded that councils must provide appropriate induction and training to support Councillors in their roles and that councillors must make better use of training provided, ensure that they provide feedback on that training and explain their training needs to officers.</p> <p>There are 45 Councillors in Aberdeen City Council - 18 newly elected and 27 incumbent councillors following the May 2022 election.</p> <p>Assurance was available over the following elements of training and ongoing support: Induction, Onboarding Checklist, People Development Team, Members Support Team, ACC Intranet Site, eLearning, and Training Feedback and Lessons Learned,</p> <p>However, the review identified some areas of weakness where enhancements could be made to strengthen the framework of control, specifically: PVG Checks, Elected Members Development Framework, and Monitoring and Exception Reporting,</p> <p>Recommendations have been made to address the above risks, including establishing a system of control over Councillor PVG completion; formalising and publishing the Elected Members Development Framework; and establishing a system of monitoring and exception reporting to help ensure relevant training is completed. Where it is recognised that many of the issues and risks stem from the responsibilities put on individual councillors, recommendations have been tasked to officers to strengthen the framework of control overall. However, where a recommendation has not been made covering the point, it is suggested that as part of the outputs of this review, Management, through a suitable forum (such as Group leaders) remind councillors of their responsibilities and the related risks of non-compliance.</p>
AC2511 – ELC Funded Provider Places	2024/25	<b>Moderate</b>	<p>The level of net risk is assessed as <b>MODERATE</b>, with the control framework deemed to provide <b>REASONABLE</b> assurance over the Council's approach to ELC Funded Provider places.</p> <p>The Council has a statutory obligation under the Children and Young People (Scotland) Act 2014, as modified by the Children and Young People (Scotland) Act 2014 (Modification) Order 2021, to provide 1,140 hours per annum of funded Early Learning and Childcare (ELC) to all three and four-year olds, eligible two-year olds and eligible five-year-olds who have deferred entry to school. Early learning and childcare may be provided within a local authority nursery or by an ELC Funded Provider (private nursery, playgroup, Gaelic provision, outdoor provision, or childminder).</p>

Report Title	Assurance Year	Net Risk Rating	Conclusion
			<p>In June 2024, there were 2,981 children accessing ELC provision at one of the Council's 53 nursery settings and 1,764 children accessing ELC at one of the Council's 105 ELC Funded Providers (including 63 childminders).</p> <p>The budgeted ELC Funded Provider annual expenditure for 2024/25 is £12.7m.</p> <p>Reasonable assurance was available over the following areas reviewed: Statutory Obligations, Care Inspectorate Registrations, Payment of Sustainable Rate, Quality Assurance, Nursery Site Visits, and Support for Childminders.</p> <p>However, the review identified some areas of weakness where enhancements could be made to strengthen the framework of control, specifically: Written Procedures and Guidance, Contractual Arrangements, Data Protection, ELC Funded Provider Financial Assessments, Bank Account Evidence, Prepayments, Payment Approval Delegated Authority, Payment Accuracy, and ELC Budget Monitoring.</p> <p>Recommendations have been made to address the above points, including formalising Service procedures, and enhancing the system of control over contractual arrangements, including in relation to ISPs. In addition, recommendations were made to improve bank account monitoring arrangements; complete necessary financial viability assessments; review prepayment arrangements to mitigate the risk of financial loss; enhance the system of control over payment accuracy; and establish a plan to address the forecast pressure due to under recovery of income</p>
AC2505 – IJB Counter Fraud	2024/25	<b>Moderate</b>	<p>The level of net risk is assessed as <b>MODERATE</b>, with the control framework, which relies on the partner organisations, deemed to provide <b>REASONABLE</b> assurance over the Health and Social Care Partnership's approach to Counter Fraud. This does not reflect a Moderate level of risk with regards to the occurrence of fraud across the IJB's operations, and instead is reflective of the framework of control.</p> <p>The complexity of service delivery by Health and Social Care Partnerships necessitates fraud policies and controls that address different operations, controls, and staffing between partners. While the unique nature of IJB operations (e.g., not holding assets, relying on partners' payment systems) limits strategic fraud opportunities, operational-level fraud risks remain where services are delivered by the Council and NHS on behalf of the IJB.</p> <p>A strong Counter Fraud Framework is crucial for safeguarding the IJB's resources. The IJB must have clear measures for fraud prevention, detection, investigation, and reporting. Establishing a clear stance on fraud, in conjunction with consistent and appropriate</p>

Report Title	Assurance Year	Net Risk Rating	Conclusion
			<p>practice, helps reduce the risk of financial loss and reputational damage which could result from fraud.</p> <p>The IJB relies on the Counter Fraud policies and arrangements of its partners: NHS Grampian and Aberdeen City Council. Each organisation has policies and procedures in place, with ongoing reviews to ensure they meet their counter fraud requirements and, by extension, those of the IJB.</p> <p>However, while IJB Management has considered Counter Fraud in specific cases (e.g., procurements), more could be done to address the strategic risks to the IJB and the assurances in place. Counter Fraud is not yet fully integrated across the IJB's partners. Although the IJB can depend on the operations of the Council and NHS Board, it should further formalise its arrangements with partners to ensure strategic assurances over its operations. Without a properly considered control framework, the IJB faces several fraud-related risks, including financial losses, reputational damage, and potential operational impacts.</p> <p>A single overarching recommendation has been made for Management to formally consider and document a Counter Fraud control framework across the IJB's operations. This should include an action plan to address any gaps or areas for improvement, considering all points raised in this report, such as regular Fraud Risk assessments, promotion of Counter Fraud Principles, and proactive measures to identify and prevent fraud. Recognising the IJB's reliance on its partners' controls for most operations, it should seek assurance of the Counter Fraud frameworks in place. Internal Audit can support the IJB in gaining these assurances through ad hoc consultancy or future internal audit reviews on targeted operational areas.</p>
AC2507 – IJB Budget Setting and Monitoring	2024/25	<b>Moderate</b>	<p>The level of net risk is assessed as <b>MODERATE</b>, with the control framework deemed to provide <b>REASONABLE</b> assurance over the Health and Social Care Partnership's Budget Setting and Monitoring processes.</p> <p>There is clear governance and reporting lines, roles, and responsibilities. Assurance can also be taken from partners' (Aberdeen City Council (ACC) and NHS Grampian (NHSG) internal processes. There is extensive scheduling for updating the Medium Term Financial Forecast (MTFF) and Budget - a full project plan, tracker and timeline is in place and is being kept up to date, including timelines for obtaining key information, preparing committee reports, stakeholder workshops and management discussions.</p> <p>There is emerging evidence of enhanced financial planning, and increasing engagement with senior management and budget holders, with regard to the</p>



Report Title	Assurance Year	Net Risk Rating	Conclusion
			<p>identification and delivery of key savings options required to deliver a balanced budget for 2024/25.</p> <p>However, the review identified some areas of weakness where the framework of control could be strengthened, specifically: Financial Governance, Protocols, and Scheduling, Finance and Support Resources, Use of Reserves, Budget Setting and Allocations, Budget Monitoring, and Resource Adjustments.</p> <p>Recommendations have been made for the Partnership to develop its planning and scheduling for financial reporting; to review forecast accuracy and options for obtaining improved data nationally; and ensure the level of detail contained in budget monitoring reports is sufficient to provide assurance over the mitigation of potential overspends; and improved transparency over the use of virements, budget adjustments, and Reserves where required. With regard to budget setting, and development of financial strategy, we have recommended the Partnership review the cost base and allocation of budget between partners, supported by the effective use of business cases, and Directions as appropriate; to include a review of the provision of, and costs for, support services recharged to the IJB budget. The Reserves Policy should also be updated.</p>
AC2510 – Trusts and Common Good Fund	2024/25	<b>Moderate</b>	<p>The level of net risk is assessed as <b>MODERATE</b>, with the control framework deemed to provide <b>REASONABLE</b> assurance over the Trusts and Common Good Fund. This assurance has been driven by the controls in place across the Council, looking at the application process, and review and checks by officers.</p> <p>Where controls are in place, the review identified some areas of weakness where enhancements could be made to improve the framework of control. Areas identified are: Procedures, Review of Applications, Council and Related Party Applicants, Procurement and Best Value, Payments and Monitoring, Investments.</p> <p>Recommendations have been proposed to address the identified risks, emphasising the need for clear and consistent procedures, and documentation to demonstrate their application, prior to decisions being requested, awards agreed, and payments made. Review of recurring spend, project outcomes, and investment strategies, would enhance assurance over this area.</p>

### 2.3 Follow up of audit recommendations

Public Sector Internal Audit Standards require that Internal Audit report the results of its activities to the Committee and establishes a follow-up process to monitor and ensure that management actions have been effectively implemented.

As at 30 November 2024 (the baseline for our exercise), 45 audit recommendations were due and outstanding:

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- Seven rated as Major
  - 25 rated as Moderate
  - 13 rated as Minor

As part of the audit recommendations follow up exercise, 24 recommendations were closed:

- Four rated as Major
- 10 rated as Moderate
- 10 rated as Minor

Appendix 1 – Grading of Recommendations provides the definitions of each of the ratings used.

Appendix 2 – Audit Recommendations Follow Up – Outstanding Actions provides a detailed breakdown of the outstanding audit recommendations that will be taken forward and followed up as part of the next cycle.

### 3 Appendix 1 – Grading of Recommendations

Risk level	Definition
<b>Corporate</b>	This issue / risk level impacts the Council as a whole. Mitigating actions should be taken at the Senior Leadership level.
<b>Function</b>	This issue / risk level has implications at the functional level and the potential to impact across a range of services. They could be mitigated through the redeployment of resources or a change of policy within a given function.
<b>Cluster</b>	This issue / risk level impacts a particular Service or Cluster. Mitigating actions should be implemented by the responsible Chief Officer.
<b>Programme and Project</b>	This issue / risk level impacts the programme or project that has been reviewed. Mitigating actions should be taken at the level of the programme or project concerned.

Net risk rating	Description	Assurance assessment
<b>Minor</b>	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	<b>Substantial</b>
<b>Moderate</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified, which may put at risk the achievement of objectives in the area audited.	<b>Reasonable</b>
<b>Major</b>	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	<b>Limited</b>
<b>Severe</b>	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	<b>Minimal</b>

Individual issue / risk	Definitions
<b>Minor</b>	Although the element of internal control is satisfactory there is scope for improvement. Addressing this issue is considered desirable and should result in enhanced control or better value for money. Action should be taken within a 12 month period.
<b>Moderate</b>	An element of control is missing or only partial in nature. The existence of the weakness identified has an impact on the audited area's adequacy and effectiveness. Action should be taken within a six month period.
<b>Major</b>	The absence of, or failure to comply with, an appropriate internal control, such as those described in the Council's Scheme of Governance. This could result in, for example, a material financial loss, a breach of legislative requirements or reputational damage to the Council. Action should be taken within three months.
<b>Severe</b>	This is an issue / risk that is likely to significantly affect the achievement of one or many of the Council's objectives or could impact the effectiveness or efficiency of the Council's activities or processes. Examples include a material recurring breach of legislative requirements or actions that will likely result in a material financial loss or significant reputational damage to the Council. Action is considered imperative to ensure that the Council is not exposed to severe risks and should be taken immediately.

## 4 Appendix 2 – Audit Recommendations Follow Up – Outstanding Actions

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
AC2503 - National Fraud Initiative	Major	1.5	Finance should liaise with Audit Scotland to highlight the potential for improvement in data matching through the NFI process via comparison of payroll employee bank details to bank details used by other payment systems.	Sep-24	Mar-25	Finance are liaising with Audit Scotland. Extended to allow for further discussion.	In Progress
AC2502 - SEEMIS	Moderate	1.3b	The Data Insights BCP should be reviewed to ensure it adequately covers SEEMiS system recovery.	Nov-24	Nov-24	Internal Audit are in ongoing discussions with Management with regards to this recommendation and evidence of its completion or details of work to date and a new timeframe for implementation.	In Progress
AC2414 - Financial Assessments	Moderate	1.3b	Processes should be reviewed to ensure assessments can be completed timeously, within available resource.	Sep-24	Mar-25	Care packages have been reviewed and there is a team that does this. As we move forward into February and March this year there will be an intensive review of care packages against our eligibility criteria - this is part of the activity necessary to meet the required budget savings plans for 25/26. Care packages will undergo a structured review which will	In Progress

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
						be monitored by SLT and have a set financial delivery target. This process will run throughout 25/26 addressing any overdue assessments as part of this process. Once the plans are in place over the next couple of months we would seek to close these recommendations at the end of March 2025.	
AC2414 - Financial Assessments	<b>Moderate</b>	1.3a	The Service should set priorities for completing overdue assessments.	Sep-24	Mar-25	Care packages have been reviewed and there is a team that does this. As we move forward into February and March this year there will be an intensive review of care packages against our eligibility criteria - this is part of the activity necessary to meet the required budget savings plans for 25/26. Care packages will undergo a structured review which will be monitored by SLT and have a set financial delivery target. This process will run throughout 25/26 addressing any overdue assessments as part of this	<b>In Progress</b>

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
						process. Once the plans are in place over the next couple of months we would seek to close these recommendations at the end of March 2025.	
AC2408 - Revenue Budget Setting and Financial Strategy	Minor	1.4	The medium-term and long-term financial models would benefit from refreshing on a basis that reflects significant changes when they occur, such as progress on the transformation timeline and issues with economic instability, to allow time to mitigate against issues. It would be prudent to do this more frequently in the current climate of change, than is necessary in times of stability. Management Actions	Sep-24	Mar-25	The Management response to the action stated that the MTFS would be updated by end of September 2024 and this was issued at the end of September for the meeting of Council on 2 October, which was adjourned having not considered the MTFS report, and was reconvened on 11 October, where the item was referred to the Finance & Resources Committee on 5 November. At F&R Cttee the MTFS was approved. In relation to the long-term instruction that Management has, this has not yet been presented to Council and is being considered as part of the 2025/26 Budget report, however that remains	In Progress

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
						outstanding. This should be in place for March 25.	
AC2307 - Contract Management	<b>Moderate</b>	3.1.6c	The Service should consider applying a system of risk rating to contracts for monitoring and management reporting purposes to ensure that high risk contracts are reviewed more frequently by Cluster Management and at a Strategic Management Level. This should look at areas such as performance indicators and receipt of community benefits.	Sep-24	Sep-24	Internal Audit are in ongoing discussions with Management with regards to this recommendation and evidence of its completion or details of work to date and a new timeframe for implementation.	<b>In Progress</b>
AC2307 - Contract Management	<b>Moderate</b>	3.1.1b	The Service should ensure that the roll out of the new guidance and toolkit will be supported by a programme of virtual sessions for contract owners.	Sep-24	Sep-24	Internal Audit are in ongoing discussions with Management with regards to this recommendation and evidence of its completion or details of work to date and a new timeframe for implementation.	<b>In Progress</b>

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
AC2307 - Contract Management	Moderate	3.1.5a	The Service should ensure there is clarity regarding the responsibility for and extent of record keeping required for different types of contracts and different levels of contract risk.	Sep-24	Sep-24	Internal Audit are in ongoing discussions with Management with regards to this recommendation and evidence of its completion or details of work to date and a new timeframe for implementation.	In Progress
AC2307 - Contract Management	Moderate	3.1.2	The Service should include a revised risk matrix within the refreshed guidance, including the addition of a definition around high risk/high value, the contract management elements required for different contract types / levels of risk, and examples of these to provide a reference point for delegated procurers.	Sep-24	Sep-24	Internal Audit are in ongoing discussions with Management with regards to this recommendation and evidence of its completion or details of work to date and a new timeframe for implementation.	In Progress
AC2307 - Contract Management	Moderate	3.1.1a	The Service should review the refreshed guidance to see where more practical guidance can be provided in application, including use of visual aids for example flow charts to assist in breaking down complex information to aid ease of understanding.	Sep-24	Sep-24	Internal Audit are in ongoing discussions with Management with regards to this recommendation and evidence of its completion or details of work to date and a new timeframe for implementation.	In Progress



Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
AC2419 - Prevent	Moderate	1.2b	C&PSS should update contract management guidance to cover Prevent monitoring arrangements, as appropriate, in consultation with the Council's specific point of contact for Prevent.	Sep-24	Sep-24	Internal Audit are in ongoing discussions with Management with regards to this recommendation and evidence of its completion or details of work to date and a new timeframe for implementation.	In Progress
AC2501 - Allowances	Moderate	1.2b	Education should establish a system of control to gain assurance meal vouchers described as redeemed by the voucher supplier have been received and used by parents / carers.	Aug-24	Mar-25	Awaiting reconciliation reports from the provider which show vouchers claimed, against payments to the stores where used.	In Progress
AC2503 - National Fraud Initiative	Minor	1.1b	Recruitment and selection guidance and training should be updated to provide information to managers about when and how to undertake security checks required by staff including BPSS checks.	Nov-24	Jan-25	Work in progress. Extended slightly to allow for implementation	In Progress

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
AC2419 - Prevent	<b>Moderate</b>	1.4	A RAG based Council level system of monitoring and reporting should be established covering the status of key Prevent risks and related control actions.	Jul-24	May-25	Ongoing discussions between Management and Internal Audit with regards to recommendation. Internal Audit note work in progress and have extended slightly to allow for finalisation.	<b>In Progress</b>
AC2419 - Prevent	<b>Moderate</b>	1.1	A system of control should be established to ensure Council staff are adequately trained on Prevent. This should include formalising training that meets frontline worker needs, establishing regular comms on the need to complete training, and ensuring low completion rates are monitored and corrective action is taken where necessary.	Oct-24	May-25	Ongoing discussions between Management and Internal Audit with regards to recommendation. Internal Audit note work in progress and have extended slightly to allow for finalisation.	<b>In Progress</b>
AC2406 - Data Protection	<b>Moderate</b>	1.2a	Privacy notices should be reviewed to ensure special category and criminal conviction data processing is adequately justified.	Oct-24	Jul-25	Work to review and update the Council's privacy notices is underway with Information Asset Owners via the Council's Data Forums. Given the volume of work, we have been unable to complete these actions within the agreed timescales.	<b>In Progress</b>

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
AC2406 - Data Protection	Moderate	1.2b	The Service should ensure hard copy privacy notices are available where necessary.	Oct-24	Jul-25	Work to review and update the Council's privacy notices is underway with Information Asset Owners via the Council's Data Forums. Given the volume of work, we have been unable to complete these actions within the agreed timescales.	In Progress
AC2503 - National Fraud Initiative	Moderate	1.3	NFI Key Contacts will identify / summarise the data errors or inaccuracies and issue this to system owners and Digital & Technology colleagues with an instruction to resolve the data quality issues. This summary will also be provided to the Risk Board.	Oct-24	Mar-25	Agreed. We will share our records with Risk Board when we have received all of the expected match reports. As such this is ongoing.	In Progress
AC2418 - Biodiversity and Natural Environment	Major	1.5b	Dashboard reporting showing key biodiversity and natural environment data and related KPIs should be monitored by relevant Council officers.	Nov-24	Jun-25	Work in progress for implementation discussed with Internal Audit. Extended to allow for completion.	In Progress

Report	Grading	Ref	Recommendation	Original Due Date	Current Due Date	Committee Update	Status
AC2418 - Biodiversity and Natural Environment	Major	1.5a	Place Planning should collaborate with relevant partners to enhance available data and formalise related key performance indicators to ensure delivery of the Council's local and national biodiversity and natural environment obligations. These KPIs should be regularly monitored by Net Zero, Environment and Transport Committee.	Nov-24	Jun-25	Work in progress for implementation discussed with Internal Audit. Extended to allow for completion.	In Progress
AC2201 - IT Infrastructure Resilience	Minor	2.1.6	Digital and Technology should introduce mandatory online cyber security training.	Sep-24	Mar-25	Work in progress between D&T and P&OD. Extended to allow for further work.	In Progress