



Three Rivers District Council Audit Committee Progress Report 25 September 2025

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report for the period to 15 September 2025
- Approve amendments to the Audit Plan as at 15 September 2025
- Agree changes to the implementation date for 6 audit recommendations (paragraph 2.5) for the reason set out in Appendices 3 to 5
- Agree removal of implemented audit recommendations (Appendices 3 to 5)

Contents

- 1 Introduction and Background
 - 1.1 Purpose of Report
 - 1.2 Background
- 2 Audit Plan Update
 - 2.1 Delivery of Audit Plan and Key Findings
 - 2.3 All Priority Audit Recommendations
 - 2.7 Proposed Audit Plan Amendments
 - 2.8 Audit Plan Delivery Progress

Appendices

- 1 Progress against the 2025/26 Audit Plan
- 2 2025/26 Audit Plan Projected Start Dates
- 3-5 Progress against Outstanding Internal Audit Recommendations
- 6 Assurance and Priority Levels

1. Introduction and Background

Purpose of Report

1.1 This report details:

- a) Progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's annual audit plan for 2025/26 as at 15 September 2025.
- b) Proposed amendments to the approved 2025/26 Annual Audit Plan.
- c) Implementation status of all previously agreed audit recommendations from 2019/20 onwards.
- d) An update on performance management information as at 15 September 2025.

Background

- 1.2 The work of internal audit is required to be reported to a Member Body so that the Council has an opportunity to review and monitor an essential component of corporate governance and gain assurance that its internal audit provision is fulfilling its statutory obligations. It is considered good practice that progress reports also include proposed amendments to the agreed annual audit plan.
- 1.3 The 2025/26 Annual Audit Plan was approved by Audit Committee on 25 March 2025.
- 1.4 The Audit Committee receives periodic updates on progress against the Annual Audit Plan from SIAS. This is the first report giving an update on the delivery of the 2025/26 Internal Audit Plan.

2. Audit Plan Update

Delivery of Audit Plan and Key Audit Findings

- 2.1 At 15 September 2025, 22% of the 2025/26 Audit Plan days had been delivered (calculation excludes unused contingency). Appendix 1 provides a status update on each individual deliverable within the audit plan.
- 2.2 There have been ten final audit reports issued since the previous progress report issued in March 2025, eight relating to audits from the Council's 2024/25 internal audit plan and two from the 2025/26 internal audit plan.

Audit Title	Date of Issue	Assurance Level	Number and Priority of Recommendations
Payroll 2024/25	14/04/2025	Substantial	1 Low

Audit Title	Date of Issue	Assurance Level	Number and Priority of Recommendations
Procurement Cards 2024/25	29/04/2025	Not Assessed (Advisory Review)	None
Procurement Act Preparedness 2024/25	20/05/2025	Reasonable	2 Medium, 3 Advisory Actions
Democratic Services 2024/25	02/06/2025	Reasonable	1 Low, 4 Advisory Actions
Cyber Security 2024/25	02/06/2025	Reasonable	2 Medium
SARs, EIRs and FOI Requests 2024/25	03/06/2025	Substantial	2 Advisory Actions
SHDF Grant	09/06/2025	Unqualified	None
Community Safety 2024/25	13/06/2025	Reasonable	1 Medium, 1 Low and 1 Advisory Action
Business Rates 2024/25	13/06/2025	Reasonable	2 Medium
Fast Followers - Innovate UK Net Zero Living programme Grant	30/07/2025	Unqualified	None

All Priority Audit Recommendations

- 2.3 Audit Committee Members will be aware that a Final Audit Report is issued when agreed by Management. This includes an agreement to implement the recommendations made. It is SIAS's responsibility to bring to Members' attention the implementation status of recommendations; it is the responsibility of officers to implement the recommendations by the agreed date.
- 2.4 The table below summarises progress in implementation of all outstanding internal audit recommendations as at 15 September 2025, with full details given in appendices 3 to 5:

Year	Number of Recommendations	Implemented	Not yet due	Outstanding & request made for extended time or no update provided	% implemented
2019/20	37	37	0	0	100%
2023/24	39	35	0	4	90%
2024/25	35	23	4	8	66%

2.5 Since the March 2025 Audit Committee, extension to implementation dates have been requested by action owners for six recommendations as follows:

- One from the 2023/24 Taxi Licensing audit, with a revised target date of 31 March 2026 (was 30 June 2025).
- One from the 2024/25 Service Desk Contract Management audit, with a revised target date of 31 October 2025 (was 30 June 2025).
- One from the 2024/25 Public Health Funerals audit, with revised a target date of 31 December 2025 (was 31 July 2025).
- Two from the 2024/25 Asset Management and Garages audit, with revised target dates of 31 March 2026 (was 30 September 2025) and 30 November 2025 (was 30 September 2025).
- One from the 2024/25 Procurement Act audit, with a revised target date of 31 January 2026 (was 31 July 2025).

2.6 No updates were provided by action owners for the following six recommendations:

- One from the 2023/24 Benefits audit (latest target date was 30 April 2025).
- Two from the 2023/24 Sundry Debtors audit (latest target dates were 31 March 2025).
- One from the 2024/25 Council Tax audit (latest target date was 31 March 2025).
- Two from the 2024/25 Business Rates audit (latest target dates were 30 September 2025).

Proposed 2025/26 Audit Plan Amendments

2.7 The previously agreed assurance mapping work has been replaced with an audit of Business Continuity Planning.

Reporting of Audit Plan Delivery Progress

2.8 To help the Committee assess the current position in terms of progress against the projects in the 2025/26 Audit Plan, an analysis of agreed start dates is shown at Appendix 2. Dates have been agreed with management and resources allocated accordingly.

2.9 The 2025/26 Annual performance indicators and targets were approved by the SIAS Board in March 2025. Actual performance for Three Rivers District Council (including the Shared Services Plan) against the targets that are monitored in year is set out in the table below.

Performance Indicator	Annual Target	Profiled Target to 15 September 2025	Actual to 15 September 2025
1. Planned Days – percentage of actual billable days against planned chargeable days completed (excludes unused contingency)	95%	35% (70 / 201 days)	22% (44 / 201 days)
2. Planned Projects – percentage of actual completed projects to draft report stage against planned completed projects by 31 st March 2025	90%	32% (6 out of 19 projects to draft)	21% (4 out of 19 projects to draft)
3. Client Satisfaction – percentage of client satisfaction questionnaires returned at 'satisfactory overall' level (minimum of 39/65 overall)	90%	90%	100% (based on one questionnaire received in 2025/26)
4. Number of Critical and High Priority Audit Recommendations agreed	95%	95%	No Critical or High Priority Audit Recommendations made to date in 2025/26

2.10 In addition, the performance targets listed below are annual in nature. Performance against these targets will be reported on in the 2025/26 Head of Assurance's Annual Report:

- **5. Annual Plan** – prepared in time to present to the March meeting of each Audit Committee. If there is no March meeting, then the plan should be prepared for the first meeting of the financial year.
- **6. Planned Projects** - percentage of actual completed projects to Final report stage against planned completed projects. Reported annually within the Chief Audit Executive's annual report and opinion.

- **7. Chief Audit Executive's Annual Report** – presented at the Audit Committee's first meeting of the civic year.

2.11 In respect of planned projects, targets are currently slightly behind the expected delivery profile. This is due to a combination of factors, including some audits being pushed back at the request of clients, delays in commencement of audits by our external co-sourced partner and the recent recruitment of two new SIAS Trainees which has now been successfully completed. However, progress has also been impacted by the sickness absence of the Client Audit Manager, which has affected the pace at which certain audits are being completed. We would expect delays to be resolved by the end of October and as work is actively progressing, assuming continued engagement, completion of the 2025/26 internal audit plan remains on track.

APPENDIX 1 INTERNAL AUDIT PLAN 2025/26 – UPDATE ON POSITION AS AT 15 SEPTEMBER 2025

2025/26 SIAS Audit Plan

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Key Financial Systems									
Payroll - Systems Audit (Shared Services Plan)						12	BDO	2	ToR Issued (Fieldwork September)
Treasury Management (Shared Services Plan)						8	BDO	2	ToR Issued (Fieldwork September)
Council Tax – Collection Rates and Debt Management (Shared Services Plan)						7	SIAS	2	ToR Issued (Fieldwork September)
Non-Domestic Rates – Collection Rates and Debt Management (Shared Services Plan)						7	SIAS	2	ToR Issued (Fieldwork September)
Agency Staffing (Shared Services Plan)						6			
Debtors and General Ledger Exception Reporting (Shared Services Plan)						12			
External Audit Financial Recommendations (Not VFM) (Shared Services Plan)						8			
Operational Audits									
Rent Deposit Guarantee Scheme						10	BDO	2	ToR Issued (Fieldwork September)
Property Management Process Resilience						10	BDO	5	In Fieldwork

APPENDIX 1 INTERNAL AUDIT PLAN 2025/26 – UPDATE ON POSITION AS AT 15 SEPTEMBER 2025

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Financial Billing (including Property Services and Temporary Accommodation)						10			
Leisure – Hire of Grounds						10			
Watersmeet Theatre						10			
Corporate Services									
Risk Management						10	SIAS	1	In Planning
Geographic Information System						14	BDO	2	ToR Issued (Fieldwork October)
Business Continuity Planning						6			
Grant Certifications									
SHDF	Unqualified	0	0	0	0	1	SIAS	1	Final Report Issued
Fast Followers - Innovate UK Net Zero Living programme	Unqualified	0	0	0	0	1	SIAS	1	Final Report Issued
IT Audits									
Cyber Security (Shared Services Plan)						15	BDO		
To Be Allocated									
Unused Contingency (Shared Services Plan)						3	N/A		
Follow-Up Audits									

APPENDIX 1 INTERNAL AUDIT PLAN 2025/26 – UPDATE ON POSITION AS AT 15 SEPTEMBER 2025

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Follow-up of outstanding audit recommendations						8	N/A	3	
Strategic Support									
2026/27 Audit Planning						5	N/A		
Audit Committee						8	N/A	3.5	
Chief Audit Executive Opinion 2024/25						3	N/A	3	Complete
Client Liaison and Plan Monitoring						7	N/A	3	
SIAS Development and Global Internal Audit Standards Implementation						3	N/A	1.5	
2023/24 Projects Requiring Completion (5 days TRDC plan / 5 days Shared Services Plan)									
Community Safety		0	0	1	1	10	SIAS	10	Final Report Issued
Business Rates		0	0	2	0		SIAS		Final Report Issued
TRDC TOTAL		0	0	1	1	121			
SHARED SERVICES TOTAL		0	0	2	0	83			
COMBINED TOTAL		0	0	3	1	204		44	

Key to recommendation priority levels:

C = Critical, H = High, M = Medium, L = Low

APPENDIX 2 2025/26 AUDIT PLAN PROJECTED START DATES

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Audits	Payroll – Systems Audit	Risk Management	Financial Billing (inc Property Services and Temporary Accommodation)	Leisure – Hire of Grounds
	TOR Issued (Fieldwork September)	In Planning		
	Treasury Management	Rent Deposit Guarantee Scheme	GIS	Creditors and GL Exception Reporting
	TOR Issued (Fieldwork September)	TOR Issued (Fieldwork September)	TOR Issued (Fieldwork October)	
		Council Tax (Collection rates and debt management)	Property Management Resilience	Watersmeet Theatre
		ToR Issued (Fieldwork September)	In Fieldwork	
		Non-Domestic Rates (Collection Rates and Debt Management)	Agency Staffing	External Audit Financial Recommendations (not VFM)
		ToR Issued (Fieldwork September)		
			Business Continuity Planning	
IT Audits				Cyber Security
Grants	SHDF			
	Final Report Issued			
	Fast Followers - Innovate UK Net Zero Living programme			
	Final Report Issued			
2024/25 Carry Forward	2024/25 Community Safety			
	Final Report Issued			

APPENDIX 2 2025/26 AUDIT PLAN PROJECTED START DATES

	2024/25 Business Rates			
	Final Report Issued			

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the Council review the systems used to maintain records of Council owned properties.	Medium	<p>Position (November 2023) The Temporary Property Data Analyst is currently engaged in collating data in connection with the Council's commercial property portfolio. The work remains on target for completion 31st January 2024.</p> <p>Position (March 2024) Garage data implementation has now been completed and the system is being used for garage purposes (it should be noted that this is a new system, and issues are being addressed as they arise).</p> <p>Mapping data is still being analysed, and is progressing well, led by the Council's GIS Officer. A GIS link is being added to the Trace system, and delays on this completion are due to TRDC-specific requirements being considered. The primary assets have been uploaded onto Trace, in the form of freehold and subsequent leasehold interests. These two systems together will form the basis for asset ownership and associated enquiries. Deed Packets will be retained.</p> <p>The postholder of the Temporary Property Data Analyst left the Council at the end of February 2024 and at the time of writing the post is vacant, however, the closing date for internal applicants is 15 March 2024.</p> <p>As has been stated previously, the completion of this task is largely reliant upon available</p>	Head of Property Services / Property & Legal Services Teams	31 January 2024	✓	<p>31/08/25</p> <p>(Previous implementation dates were: - 01/08/24 - 30/11/24)</p>

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>resources. The extension to the deadline is required to complete the task, based upon the dedicated resources available.</p> <p>Position (July 2024) The garage data is performing as planned. The finance system and rent collection data are now closely aligned, rectifying a significant system error. The direct debit payment system and PMS data are functioning well, with monthly reports verifying occupancy levels across the garage estate. Minimal officer input is needed for full alignment.</p> <p>Reports, including occupancy data, can be extracted from the PMS system, enabling quick filling of garage vacancies. Errors flagged with Trace are mostly administrative.</p> <p>The Estate Surveyor will meet with the GIS Officer next week to discuss mapping. The GIS link for loaded assets needs fine-tuning to pinpoint exact locations, which will then link to the land ownership section.</p> <p>The Temporary Property Data Analyst post remains vacant after three recruitment attempts. The Property Services Team is reviewing how to capture and upload the final PMS data. Completion of this task is deferred until November 2024 due to the lack of dedicated resources, although it is hoped that this work will be completed prior to November.</p> <p>Position (September 2024)</p>				

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>With the garage estate now largely performing as expected, this is now considered 'business as usual'.</p> <p>Extracting reports for the data that exists in the system is also complete. Obviously, the more data that exists in the system, the more useful those reports will become.</p> <p>The linkage of data to the GIS system is largely concluded. Only new assets that are acquired or when new data layers need to be prepared, will there be a need for any changes.</p> <p>As before, the Temporary Property Data Analyst post remains vacant. The Property Team are hoping to address this vacancy, by seeking support for a new role temporary within the Team which will assign responsibility for administering and updating the system to that role. In the meantime, the Estates Surveyor will keep rental and tenant data up to date, pending the appointment of additional resources to capture and upload data from the wider asset base. Completion of the full data input task is deferred until August 2025 due to the lack of dedicated resources. If capacity allows, we will attempt to input data in periodically.</p> <p>Position (November 2024) As reported previously, the only incomplete aspect of the recommendations, is the completion of the data input task. The target for achieving this task remains as August</p>				

APPENDIX 3 OUTSTANDING RECOMMENDATIONS FROM THE 2019/20 AUDIT PLAN

Property (Rent and Lease Administration) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✖ or ✓	Revised Deadline
			<p>2025, albeit this is subject to the appointment of additional resources.</p> <p>An application has been made to request funding from the annual 'Outline Business Case' process to enable the appointment of a temporary post, which would comfortably see this task concluded within 6-8 months.</p> <p>Position (March 2025) We are pleased to confirm the appointment of the Property & Estates Officer, who will start with us at the beginning of April. At this stage we aim to get the majority of this task complete by the target date.</p> <p>Position (September 2025) The population of the Property Management System with operational data is now completed. This stage marks the conclusion of this longstanding recommendation.</p> <p>There are a number of ongoing operational improvements to the system which include extracting data from the finance system and linking GIS information. In addition, a detailed property data extraction and uploading process is underway and part of the business as usual operation of the system.</p>				

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Taxi Licensing 2023/24 Final report issued September 2023							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
04	We recommend that the service should undertake a data cleansing exercise on an annual basis to ensure they are only keeping necessary information.	Low	<p>We will discuss further with the relevant officer and review the retention policy.</p> <p>When a licence has been surrendered, we are required to keep the record if the driver has issues that could be of interest or concern to another licensing authority.</p> <p>Position (November 2023) To be reviewed with the Data Protection Officer and potentially delete and securely dispose of all files that are not required.</p> <p>(Retain files indefinitely where there is information that should be shared with other authorities such as any enforcement action that has been taken by Three Rivers).</p> <p>Position (March 2024) To be discussed with the Data Protection Officer within the next month and then to review process.</p> <p>Position (July 2024) To be discussed with the Data Protection Officer within the next month and then to review process.</p> <p>Position (September 2024) Agreed via CMT that all departments will be reviewing data retention schedules with Data Protection Officer over the next few months.</p> <p>Position (November 2024) No update at the current time.</p> <p>Position (March 2025)</p>	Lead Licensing Officer	30 April 2024	x	31/03/26 (Previous implementation dates were: - 28/06/24 - 30/08/24 - 31/12/24 - 30/06/25)

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

			<p>No update at the current time. Revised deadline June 2025</p> <p>Position (September 2025) Corporate project has not progressed as set out at September's position update. No update at the current time.</p>				
--	--	--	---	--	--	--	--

Watersmeet Theatre 2023/24

Final report issued February 2024

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✕ or ✓	Revised Deadline
02	We recommend that the licence transfer process be conducted as soon as possible to ensure the theatre's records are current.	Low	<p>The Watersmeet General Manager completed the training required to apply for his Personal Licence on 7 February, has applied for his Personal Licence and is awaiting it to be issued. Once issued an application to change the DPS will be made to transfer DPS from the Head of Customer Experience to the Watersmeet General Manager.</p> <p>Position (July 2024) Application for licence completed. Issue with Personal licence delayed due to printing issues at Bucks County Council. Documents now being completed for the transfer of DPS.</p> <p>Position (September 2024) The General Manager's Personal Licence has arrived and the DPS documents to be submitted on return from leave 3rd week of September.</p> <p>Position (November 2024) The transfer of DPS has been submitted via the central government website and is with the council's licensing team to process.</p> <p>Position (March 2025) There has been an issue with the transfer of DPS application form causing delay. This has</p>	Head of Customer Experience until DPS transferred and then General Manager	30 April 2024	✓	<p>31/03/25</p> <p>(Previous implementation dates were: - 31/08/24 - 30/09/24 - 31/12/24)</p>

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

			now been resolved and so it is expected to be transferred by end of March. Position (September 2025) The DPS has now been transferred so the action is complete.				
--	--	--	---	--	--	--	--

Benefits 2023/24

Final report issued May 2024

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
01	We recommend that uncollectable housing benefit overpayments are written-off at regular intervals through the year.	Medium	<p>Agreed</p> <p>Position (July 2024) No update received from action owner.</p> <p>Position (September 2024) Agree with the recommendation and we will do these quarterly.</p> <p>Position (November 2024) No update received.</p> <p>Position (February 2025) A review of old debt has started. Before we consider write-offs, we are considering passing suitable debts to an Enforcement agent first.</p> <p>Position (September 2025) No update provided.</p>	Revenues Manager	31 July 2024	x	30/04/25 (Previous implementation date was: - 30/09/24)

Sundry Debtors 2023/24

Final report issued October 2024

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
01	We recommend debts are chased consistently, and the manual	Medium	Agreed. The team works through the aged debtors report run at the beginning of each	Revenues Team Leader for SD	31 March 2025	x	

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Sundry Debtors 2023/24 Final report issued October 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	intervention process is followed by the Debt Recovery Team to ensure all recovery actions are followed.		<p>month, to ensure any queries or further recovery action is taken, once the standard recovery processes have completed. There is currently limited action that can be taken, which can vary from one debt type under SD to another. We are looking at this in greater detail during 24/25.</p> <p>Position (November 2024) This is being actioned under the overarching work around SD. We are in discussion to two outside suppliers who may be able to assist in this area, however the data cleansing exercise needs to be completed first to ensure only correct data is shared with any third parties, to maximise collections in this area.</p> <p>Position (February 2025) A review of Sundry Debt work started in February 2025 to establish and agree what work the individual services carry out and what the Recovery Team do. The intention is that individual services will raise a debt and complete the standard admin work around making arrangements, sending a reminder etc. The debt will only be passed to Recovery if formal recovery action is required i.e. tracing a debtor, passing to an Enforcement Agent etc.</p> <p>Position (September 2025) No update provided.</p>				
02	Write-offs should be raised regularly through the year.	Medium	<p>Agreed. We are working to bring management of SD, around write-offs in particular back in line with previous BAU practices / regularity.</p> <p>By the end of 2024/25 write offs should be written off on a quarterly basis.</p>	Revenues Team Leader for SD	31 March 2025	*	

APPENDIX 4 OUTSTANDING RECOMMENDATIONS FROM THE 2023/24 AUDIT PLAN

Sundry Debtors 2023/24 Final report issued October 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✖ or ✓	Revised Deadline
			<p>Position (November 2024) This is being worked on, through the data cleansing exercise to bring all write offs up to date by 31/03/25.</p> <p>Position (February 2025) Some write-offs have been processed. Before further write-offs are processed, we are considering passing suitable debts to an Enforcement agent first.</p> <p>Position (September 2025) No update provided.</p>				

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2024/25 AUDIT PLAN

Service Desk Contract Management 2024/25							
Final report issued November 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✖ or ✔	Revised Deadline
02	<p>Management should undertake detailed research to explore and evaluate alternative service delivery models, which should include, but not be limited to:</p> <ul style="list-style-type: none"> Identifying and analysing various delivery models, such as in-house provision, outsourcing, public-private partnerships, and shared services. Ensure that all necessary documentation, such as the existing contract, performance reports, and stakeholder feedback, is up-to-date and readily available. Assessing the potential of each model to deliver better VFM and enhanced service effectiveness. Engaging with stakeholders to gather insights and feedback on the feasibility and desirability of different models. Presenting a comprehensive report on the findings, including a comparative analysis of the costs, benefits, and risks associated with each model. 	Low	<p>The contract is on a 4+1 year basis i.e. from 2021 to 2026. We have always had this option and had decided to extend to 2026 under those conditions and principally because the performance of the service desk and other contract features i.e. Problem Management, Change management, knowledge management etc. has been excellent. We will ensure that sufficient time is allocated to run this extremely significant contract and how best to proceed from 2026 onwards.</p> <p>Position (February 2025) On track for delivery by 30 June 2025. Options appraisal for the various delivery models has been drafted and will be reviewed by ITSG on 15 April for guidance as to next steps.</p> <p>Position (September 2025) Revision of priorities for IT Steering Group this is on the agenda for October ITSG.</p>	Service Delivery Manager	30 June 2025	✖	31/10/25

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2024/25 AUDIT PLAN

Public Health Funerals 2024/25 Final report issued November 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	Management should ensure that: 1) the draft policy is finalised and approved, as planned. 2) a copy of the approved policy is made available on the Council's website.	Medium	Waste & Environment Manager and Environmental Strategy Manager to present report and policy to relevant committees and ensure website is updated in due course. Position (March 2025) Environmental Strategy Manager recently attended a PHF training course and is feeding some of that learning into the policy and procedures documents. Position (September 2025) Policy is written - committee report is in the process of being finalised to take this policy to committee.	Waste & Environment Manager and Environmental Strategy Manager	31 July 2025	*	31/12/25
02	We recommend that management: 1) consider and clarify information sources that should be reviewed for next of kin information, such as Council Tax, professional genealogist etc., as suggested by best practice. 2) introduce a checklist with suggested information sources, the results of which can then be entered, dated and initialled to provide an audit trail. 3) introduce a target timeframe within which relevant information sources should be sought/checklist completed, also suggested by best practice.	Low	This will be considered as part of the policy document currently being written and accompanying procedures will be written. Decision as to whether or not to use. genealogist to be taken to committee. Position (March 2025) Environmental Strategy Manager recently attended a PHF training course and is feeding some of that learning into the policy and procedures documents. Position (September 2025) Policy is written and procedure notes are in the process of being updated. However in the meantime checklists/inventory logs have been introduced. Committee report is in the process of being finalised. The Policy will go to Committee, Procedures will go to CMT for information. Use of genealogists is being considered as part of the committee report.	Waste & Environment Manager and Environmental Strategy Manager	31 December 2025	*	

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2024/25 AUDIT PLAN

Public Health Funerals 2024/25 Final report issued November 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
03	<p>We recommend that:</p> <ol style="list-style-type: none"> 1) Procedure notes should be documented to ensure officers are undertaking correct processes and relevant controls applied. This should include the requirement to take documents, valuables and/or cash or simply photograph them and leave them in-situ, as appropriate. 2) The inventory recording any personal effects taken from the property is completed, signed and dated by both officers at the time of completion, i.e. at the property. A record should be kept where no items are taken (unless the Council decides not to take any personal items). 	Medium	<p>Procedure notes to be reviewed and decision made by SLT/Legal as required.</p> <p>Procedure notes to be updated.</p> <p>Position (March 2025) Environmental Strategy Manager recently attended a PHF training course and is feeding some of that learning into the policy and procedures documents.</p> <p>Position (September 2025) Policy is written and procedure notes are in the process of being updated. However in the meantime checklists/inventory logs have been introduced. Committee report is in the process of being finalised. The Policy will go to Committee, Procedures will go to CMT for information. Use of genealogists is being considered as part of the committee report.</p>	Waste & Environment Manager and Environmental Strategy Manager	31 December 2025	*	
05	<p>We recommend that management should:</p> <ol style="list-style-type: none"> 1) Consider contacting care homes in the district to inform them of public health funeral arrangements, should the need arise. 2) Consider contacting other organisations to inform them of public health funeral arrangements, should the need arise. 3) Email templates should be drafted 	Low	<p>Once the policy is approved letters will be sent annually to local nursing, residential homes and housing associations etc to inform them of our procedures.</p> <p>Position (March 2025) Environmental Strategy Manager recently attended a PHF training course and is feeding some of that learning into the policy and procedures documents.</p> <p>Letter to care homes and social services has been drafted. Letter to housing associations has been drafted.</p> <p>Position (September 2025)</p>	Waste & Environment Manager and Environmental Strategy Manager	31 December 2025	*	

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2024/25 AUDIT PLAN

Public Health Funerals 2024/25							
Final report issued November 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	to inform organisations of Council procedures and help prevent them inadvertently taking inappropriate action, such as entry to property and the disposal of the deceased's personal effects to pay any outstanding debts.		Letter to care homes and social services has been sent and diarised for annual sending. Letter to housing associations has been sent and diarised for annual sending. This was done before the policy has been finalised as doesn't rely on the policy being in place and is good practice.				

Asset Management and Garages 2024/25							
Final report issued January 2025							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	The Property Strategy and Policy should be refreshed and appropriately approved. Management should consider developing an asset management plan/action plan to help ensure the Strategy and Policy is achieved. Or, add additional detail to the new Strategy and Policy to provide more depth, such as other policies, processes and procedures.	Medium	A refresh of the Property Strategy & Policy has already been identified for action by the Head of Property Services & Major Projects. A revised Strategy, together with an action plan will be prepared and adopted during 2025. Position (March 2025) This task has not started yet. Position (September 2025) This task has been reprogrammed and will be concluded by 31 March 2026.	Head of Property Services & Major Projects	30 September 2025	*	31/03/26
03	Ensure all assets are accurately and fully recorded on the TRAMPS system, as per the Property Strategy and Policy, i.e. 'Hold a live Asset Register held in Asset Management and GIS Data Systems that are accurate, comprehensive,	Medium	To accept and implement the recommendation. The target date is achievable, subject to the successful and timely recruitment of the Property & Estates Officer. Position (March 2025) The Property Services Team have successfully recruited an Officer to assist with this project. We anticipate the postholder to join us at the	Head of Property Services & Major Projects	30 September 2025	✓	

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2024/25 AUDIT PLAN

Asset Management and Garages 2024/25 Final report issued January 2025							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	modernised, accessible, and transparent’.		beginning of April 2025 in order to proceed with this task. Position (September 2025) The Property Management System has now been fully populated with operational data. A number of ongoing enhancements are being implemented, including integration with the finance system for data extraction and the incorporation of GIS information. Additionally, a comprehensive process for extracting and uploading detailed property data is in progress and forms part of the system’s business-as-usual operations.				
04	Undertake sample checking to fully assess the accuracy of TRAMPS data input by the temporary junior officer.	Medium	We will sample check all data as it is inputted onto the TRAMPS system. The target date is achievable, subject to the successful and timely recruitment of the Property & Estates Officer. Position (March 2025) This task will be commenced in late spring, once the Property & Estates Officer has joined the Team. Position (September 2025) Sample testing is now underway, following the completion of core data being uploaded onto the system. As additional data is added to the system, separate verification and sample checking will be undertaken as part of the business-as-usual process.	Property & Asset Manager	31 October 2025	✓	
07	Ensure that there is an appropriate plan and resources in place to ensure all lease rent reviews and lease renewals dates are accurately	Medium	As data is added to the TRAMPS system the ‘events facility’ will become more effective. At the end of 2024 the Team produced an updated spreadsheet of essential events (such as rent	Property & Asset Manager	30 September 2025	*	30/11/25

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2024/25 AUDIT PLAN

Asset Management and Garages 2024/25 Final report issued January 2025							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	<p>recorded on TRAMPS, with event dates.</p> <p>Ensure there is an appropriate lease rent review and lease renewal timetable in place and that outstanding cases are allocated to officers for action, with prioritisation.</p>		<p>reviews & lease renewals) and we have developed a programme to address these outdated actions, whilst we populate TRAMPS. The target date is achievable, subject to the successful and timely recruitment of the Property & Estates Officer.</p> <p>Position (March 2025) Prior to the departure of the Interim Senior Surveyor, their last task was to update the lease event spreadsheet, to identify outstanding lease renewals and rent reviews. The Property Services Team have already begun implementing these rent reviews and lease renewals by combination of in-house resources and external agency support.</p> <p>Position (September 2025) To provide additional assurance, we have been testing critical date data on an asset-by-asset basis. As a result, we have extended the deadline for completion of this task until 30 November 2025</p>				
08	Investigate roles profiles for 'Enq' and 'User' to determine if they would be more suitable for Customer Service Centre officers. If not, further enquiries should be made, possibly with the systems suppliers, to set up appropriate role profiles.	Low	<p>To be investigated and implemented as appropriate.</p> <p>Position (March 2025) The software supplier has provided the Property Team with powers to customise the user profiles, and we are currently testing and defining a customer user profile for CSC users and for Property users.</p> <p>We have requested an extension until May to ensure all testing is complete and to await the arrival of the Property & Estates Officer.</p>	Estates Surveyor	28 February 2025	✓	31/05/25

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2024/25 AUDIT PLAN

Asset Management and Garages 2024/25							
Final report issued January 2025							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			Position (September 2025) Working with the software supplier, Officers have been able to adjust user and access rights. Colleagues from the CSC Team were asked to test the user profile and have since confirmed that the role profile provides the right amount of access required.				

Council Tax 2024/25							
Final report issued January 2024							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>A full housekeeping exercise should be undertaken to review historic discounts and exemptions that should have a provisional end date / end date in the system.</p> <p>We also recommend that a follow up of all other discounts and exemptions that do not require a provisional end date be completed, with ongoing periodic checks moving forward.</p>	High	<p>A full review of all Discounts and Exemptions will take place during the year, particularly those that do not usually have an expected end date, such as SMI or 'O' where the situation is unlikely to change unless there is a change in occupiers.</p> <p>Position (February 2025) This has been delayed whilst the service undergoes a period of transformation with officers being trained to be generic and therefore able to work across the service. The first phase of the training is due to complete by 31.03.2025 and we will then complete the review of all discounts and exemptions.</p> <p>Please note all Single Person Discounts and Empty Homes have been reviewed.</p> <p>Position (September 2025) No update provided.</p>	Revenues & Benefits Service Delivery Manager	31 March 2025	*	30/04/25

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2024/25 AUDIT PLAN

Community Safety 2024/25 Final report issued June 2025							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
01	We recommend the Service consider introducing a means by which they formally assess cases and determine their risk score at the point of referral.	Low	<p>The ASB Council Cases risk assessment document is scheduled for review by September 2025 to ensure it is effectively applied to cases not recorded on SafetyNet.</p> <p>Position (September 2025) The Risk Assessment document for ASB Cases has been adopted and a working document.</p>	Community Safety and Safeguarding Manager.	September 2025	✓	
02	As agreed in the ASB Policy 2024 – 2028, the Service should set, monitor, and report on performance in relation to ASB at a local level, and within the Community Safety Partnership.	Medium	<p>Performance reporting for ASB will be developed for the CSCG to align with the ASB Policy 2024–2028, enabling structured monitoring and oversight within the Community Safety Partnership beyond the current update-only approach.</p> <p>Position (September 2025) This process is in place and the reporting of ASB performance and case work was last delivered at the Community Safety Co-ordinating Group on 4 September 2025</p>	Community Safety and Safeguarding Manager.	November 2025	✓	

Democratic Services 2024/25 Final report issued June 2025							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
01	We recommend that once the review of the Constitution and Procedure Rules recommences, there is a focus on reviewing the management of Council meetings to ensure business identified within the agendas is discussed and that this is brought to members with a view to ensuring all the business within the agendas is actioned.	Low	<p>The review of the Constitution and Procedure Rules is scheduled to restart in June/July 2025, with a report going to the Policy & Resources Committee. Proposed changes are under consideration, but no confirmed actions have been taken yet. Implementation depends on Member agreement and Chair discretion.</p> <p>Position (September 2025)</p>	Associate Director Legal & Democratic Services & Chief Legal Officer and Monitoring Officer	December 2025	✓	

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2024/25 AUDIT PLAN

Democratic Services 2024/25 Final report issued June 2025							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
			This has now been resolved. An item was taken to full council in July to amend the constitution and procedure rules. These are now in place ready for the first full council meeting in October.				

Cyber Security 2024/25 Final report issued May 2025							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
01	<p>Cyber Security Training Non-Compliance</p> <p>We recommend that, the Councils should determine an appropriate performance indicator target for staff completing the annual cyber security training.</p> <p>Consideration should be given to including confirming completion of mandatory training as part of staff supervision meetings, thereby improving line manager oversight.</p> <p>Consideration should also be given to incorporating completion of mandatory training modules as part of staff performance objectives and ultimately pay progression criteria.</p>	Medium	<p>The AD for ICT and Shared Services has initiated discussions with both Councils and HR & OD services to evaluate the integration of mandatory training into ongoing staff 1:1s, with a view to agreeing a suitable performance indicator.</p> <p>Position (September 2025) At WBC Mandatory training is the responsibility of line managers to check in during 1:1s. Managers have access to Qlik to monitor completion rates of mandatory training.</p> <p>Phishing campaign training is reported to both Councils, via CMT, CMB and through IT steering group.</p> <p>At TRDC, mandatory training compliance is reported to CMT, with deadlines set corporately for completion and adherence to this.</p> <p>There are currently no plans to limit any pay progression at either Council.</p> <p>Overall completion rates have previously been agreed at both Councils at 90%.</p>	ICT Business Relationship Manager	September 2025	✓	

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2024/25 AUDIT PLAN

Cyber Security 2024/25 Final report issued May 2025							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
02	<p>Cyber Security Phishing Campaign</p> <p>We recommend the current training and communication campaigns in respect of cyber security are further developed in respect of:</p> <ul style="list-style-type: none"> • Reviewing existing cyber security training to enhance the current focus on recognising phishing emails and the risks of clicking on suspicious links. • Requiring staff to re-complete the cyber security training module in instances where they fail more than one test exercise or click on links multiple times. • Considering the running of annual cyber security campaigns to maintain continual staff awareness. 	Medium	<p>ICT will review the outcomes of the phishing campaigns, including the phishing training awareness and work with both Councils SIRO's to consider onward training for colleagues who persistently fail phishing tests, or click on the links multiple times. ICT will consider running annual cyber security campaigns.</p> <p>Position (September 2025) On target Phishing campaign One ran in January 2025, initial results were reported to CMB at WBC and CMT at TRDC. Results have also been reported at It Steering Group in April, July.</p> <p>Mandatory training for IT security modules continues to be required annually by all staff.</p> <p>Further training has been released in line with increasing cyber threats, such as Social Engineering. Those completion rates have been reported into IT Steering group and at CMB and CMT.</p> <p>Cyber awareness event is currently being explored with Herts Constabulary for Q3.</p> <p>Next steps are to undertake phishing campaign 2.</p>	ICT Business Relationship Manager	31 December 2025		Part resolved

Payroll 2024/25 Final report issued April 2025							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
01	We recommend that any evidence held relating to pay enhancements, contains sufficient information to be	Low	HR processes are being updated to ensure all enhancements include necessary details before payment.	HR Operations Lead	April 2025	✓	

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2024/25 AUDIT PLAN

Payroll 2024/25 Final report issued April 2025							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
	<p>able to match it to approvals and the payroll system.</p> <p>This should include which type of enhancement is being applied, start and end dates, pay amounts and clear information about who the approver is and that they have signed off and agreed all applicable details.</p>		<p>Position (September 2025) All details relating to pay enhancements are included on the request to vary form. Processes are in place to query with the manager where there is info missing from the form (start or end dates, amount etc) and payment is not made until all required information is received.</p>				

Procurement Act Preparedness 2024/25 Final report issued May 2025							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
01	<p>We recommend that performance reports are submitted annually to both Councils to allow oversight and understanding for each organisation.</p> <p>Formal agreement of performance reporting to be agreed with each Council to ensure they have appropriate oversight of their procurement performance under the new Procurement Act arrangements.</p>	Medium	<p>The 2024/25 annual procurement report for Watford was completed and presented on 6 May 2025, with plans to replicate the approach for Three Rivers and introduce quarterly stakeholder reviews.</p> <p>Position (September 2025) The 2024/25 annual procurement for Watford has now been signed off by Portfolio Holders. Guidance from Three Rivers on the approach for their annual report awaited. Recruitment for a permanent Procurement Manager is shortly due to commence at which point quarterly stakeholder reviews will be implemented.</p>	Associate Director of Customer and Corporate Services	July 2025	✗	31/01/26
02	<p>We recommend that procurement training requirements are agreed and defined by the Councils and that a record of Officers who are required to have procurement training is recorded and retained by the Procurement Manager.</p>	Medium	<p>A formal training record has been established and is actively maintained, with a scheduled refresh period. There is also a 'wash-up' session on the Procurement Act 2023 is planned, and annual training needs are now assessed in line with the procurement pipeline.</p> <p>Position (September 2025)</p>	Associate Director of Customer and Corporate Services	July 2025	✓	

APPENDIX 5 OUTSTANDING RECOMMENDATIONS FROM THE 2024/25 AUDIT PLAN

Procurement Act Preparedness 2024/25 Final report issued May 2025							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
			The formal training record is in place and the wash up session on the Procurement Act is scheduled for 16 September.				

Business Rates (Voids and Reliefs) 2024/25 Final report issued June 2025							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
01	We recommend that a data matching / relief check exercise is undertaken to ensure the legitimacy of relief claims.	Medium	A process and timetable for data matching are scheduled to be agreed by 30 September 2025 and this action is currently pending. Position (September 2025) No update provided.	Revenues Manager/Finance Manager/Head of Revenues and Benefits	September 2025		
02	We recommend that, in line with the planned review of this area, a strategy is devised and implemented to ensure that quality assurance checks are in place within the Shared Service to ensure compliance with required standards and policies by Business Rates officers.	Medium	A strategy is being developed to implement quality assurance checks, with training scheduled to begin by 30 September 2025 and this action is currently in progress Position (September 2025) No update provided.	Quality and Assurance Team	September 2025		

APPENDIX 6 – ASSURANCE AND RECOMMENDATION PRIORITY LEVELS

Audit Opinions		
Assurance Level		Definition
Assurance Reviews		
Substantial		A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable		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.
Limited		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.
No		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.
Not Assessed		This opinion is used in relation to consultancy or embedded assurance activities, where the nature of the work is to provide support and advice to management and is not of a sufficient depth to provide an opinion on the adequacy of governance or internal control arrangements. Recommendations will however be made where required to support system or process improvements.
Grant / Funding Certification Reviews		
Unqualified		No material matters have been identified in relation the eligibility, accounting and expenditure associated with the funding received that would cause SIAS to believe that the related funding conditions have not been met.
Qualified		Except for the matters identified within the audit report, the eligibility, accounting and expenditure associated with the funding received meets the requirements of the funding conditions.
Disclaimer Opinion		Based on the limitations indicated within the report, SIAS are unable to provide an opinion in relation to the Council's compliance with the eligibility, accounting and expenditure requirements contained within the funding conditions.
Adverse Opinion		Based on the significance of the matters included within the report, the Council have not complied with the funding conditions associated with the funding received.
Recommendation Priority Levels		
Priority Level		Definition
Corporate	Critical	Audit findings which, in the present state, represent a serious risk to the organisation as a whole, i.e. reputation, financial resources and / or compliance with regulations. Management action to implement the appropriate controls is required immediately.
	High	Audit findings indicate a serious weakness or breakdown in control environment, which, if untreated by management intervention, is highly likely to put achievement of core service objectives at risk. Remedial action is required urgently.
Service	Medium	Audit findings which, if not treated by appropriate management action, are likely to put achievement of some of the core service objectives at risk. Remedial action is required in a timely manner.
	Low	Audit findings indicate opportunities to implement good or best practice, which, if adopted, will enhance the control environment. The appropriate solution should be implemented as soon as is practically possible.