Internal Audit Annual Report 2025/26

"Providing assurance on the management of risks"

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This document summarises the results of Internal Audit work during 2025/26 and, as required by the Accounts and Audit Regulations 2015, gives an overall conclusion of the Authority's control environment.

Overall Conclusion

Based on the results of audit work undertaken between 1 April 2025 and 31 May 2026, the conclusion is that the Council's control environment provides limited assurance. While a number of areas demonstrate strong or improving controls, weaknesses remain in some key systems and processes. However, there is evidence of continued progress in strengthening the control environment and addressing identified risks.

Context

This report outlines the work undertaken by Internal Audit between 1 April 2025 and 31 March 2026 and incorporates reports and follow ups relating to the 2025/26 audit plan, issued up to the 31 May 2026.

Management is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements i.e. the control environment. Internal Audit plays a vital role on whether these arrangements are in place and operating properly by reviewing, appraising and reporting on the efficiency, effectiveness, and economy of these arrangements. In addition, Internal Audit provides assurance to the organisation, Chief Executive, Executive Directors, S151 Officer, the Audit Committee and ultimately the taxpayer, that the Council maintains an effective control environment that enables it to manage its significant business risks. The assurance work culminates in an annual conclusion on the adequacy of the Authority's control environment which feeds into the Annual Governance Statement.

Internal Audit is required by professional standards to deliver an annual audit conclusion and timed to support the Annual Governance Statement. The annual internal audit conclusion must determine the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. The annual report must incorporate:

- the conclusion
- a summary of the work that supports the conclusion; and
- a statement on conformance with the Global Internal Audit Standards (GIAS)

A year-end review of the Internal Audit monitoring system in relation to the 2025/26 audit plan up to 31 March 2026, identified the following points:

Area	Allocation (days)	Actual (days)	Underspend / Overspend	Comment
Carry forward work from 2024/25	79	159	+80	More audits were rolled forward into 2025/26 plan than originally anticipated.
2025/26 Assurance Work	305	209	-96	Three audits were removed from the plan, the reasons have previously been reported to the Audit Committee. In addition, a number of incomplete audits were carried forward to the 2026/27 plan.
Schools	50	51	+1	
Persona	36	37	+1	
1st Follow Ups	70	80	+10	40 first follow ups were undertaken, 5 more than allocated.
2nd Follow Ups	35	38	+3	28 second follow ups were undertaken.
Contingency for investigations / whistleblowing	70	71	+1	Original allocation was 40 days but was then increased to 70 due to additional investigation work / whistleblowing.
Contingency for unplanned management requests & advice and guidance	44	54	+10	The original allocation was 74 days but was reduced to 44 days to increase the allocation on investigations and whistleblowing.
Non-Rechargeable time	562	552	-10	
Totals	1,251	1,251		

Internal Audit assurance work 2025/26

The methodology adopted in preparing the plan, and the plan itself, was presented to and approved by the Audit Committee on 8 April 2025. Since the original plan was presented to the Audit Committee, it was inevitable that there would be variations to the plan during the year if it is to adequately reflect changing circumstances and the changing organisation. The net effect of this is that some of the agreed audits have been completed, some have not been undertaken, and some are still in the process of being finalised.

All audit assurance reports are provided to Audit Committee members and Cabinet Members on a monthly basis. In addition, all adjustments to the plan have been reported to the Audit Committee within the Internal Audit Progress reports presented during 2025/26.

20 audits were still in progress at the end of the financial year and were carried forwarded into 2026/27 to be finalised. During April / May 2026, 7 final audit reports were issued relating to the 2025/26 audit plan. The following 13 audits are currently being finalised:

- Trust Managed by the Council
- GDPR – Officer Compliance
- Income & Bank Key Controls 2025/26
- Direct Payments – Adults
- Employee Leavers Process
- Main Accounting Key Controls 2025/26
- Waste Management
- St Peters C of E Primary School
- Housing Rent Collection & Control
- Grants Register
- Housing – Day to Day Repairs
- Quality Assurance of Care Market Providers
- Persona – Sensio System

Internal Audit follow up work 2025/26

Follow up exercises for reports with limited assurance are undertaken after three months of the final report being issued to client. Follow up exercises for all other reports are undertaken six months after the final reports have been issued to the client. A second follow up, if required, is undertaken six weeks after the issue of the first follow up. All recommendations are followed up.

Details of all follow-up reviews undertaken are provided to Audit Committee members and Cabinet Members on a monthly basis. Those recommendations showing as "Outstanding" or "Partially Implemented" as at completion of the second follow up are then escalated to the Governance & Assurance Board (GAB) on a monthly basis.

All follow ups are subject to scrutiny by Audit Committee Members and GAB who have the authority to call in Assistant Directors / Directors to explain delayed progress where appropriate, agree new anticipated completion dates and ensure that these are adhered to.

Summary of assurance and follow up work 2025/26

The Council, and local government generally, continues to face significant challenges, including the ongoing financial challenges and the need to deliver savings, in addition to the impact on service delivery in terms of both increased costs and lost income. The Council has continued in 2025/26 to go through restructuring and service transformation, and it is important that controls and governance remain in place and that there is an understanding of responsibilities and accountabilities. Regularly

updated forecasts of income and expenditure pressures against the available funding were provided internally through the Council's monitoring framework.

The 2025/26 draft unaudited statement of accounts and the Annual Governance Statement are being prepared for approval before the deadline of 31 January 2027.

Internal Audit Assurance Work

The key outcome of each audit is an overall opinion on the level of assurance provided by the controls within the area audited. Audits will be given one of four levels depending on the strength of controls and the operation of those controls. The four categories ranging from the lowest to highest are Limited, Moderate, Substantial and Full. The opinion reflects both the design of the control environment and the operation of controls.

A total of 30 audit reviews, making 274 recommendations, have been considered as part of forming the overall opinion for the year. See tables below for details:

	Total No. of Audits	%
Full Assurance	4	13%
Substantial Assurance	9	30%
Moderate Assurance	5	17%
Limited Assurance	12	40%
Total	30	100%

Total No. of Recs	%
5	2%
62	23%
66	24%
141	51%
274	100%

	Total No. of Recs	Fundamental Priority	%	Significant Priority	%	Merits Attention Priority	%
Full Assurance	5	0	0%	0	0%	5	100%
Substantial Assurance	62	0	0%	12	19%	51	81%
Moderate Assurance	66	0	0%	20	30%	46	70%
Limited Assurance	141	28	20%	61	43%	52	37%
	274	28	10%	93	34%	153	56%

A full list of the assurance work completed during the year is given in Appendix B.

Recommendations are categorised according to the risks they are intended to mitigate. Categorising recommendations also assists managers in prioritising improvement actions. The current categories used, in increasing order of importance are Merits attention, Significant and Fundamental.

During the year 274 recommendations were made to address weaknesses in control which would not have been identified if the audit had not been undertaken. All the recommendations made were accepted by management and positive responses were received to indicate that they would be implemented.

Internal Audit Follow Up Work

Details of audits which were followed up during 2025/26 are provided at Appendix C (First Follow Up) and Appendix D (Second Follow Up) and these are included in the overall opinion.

Some of the follow ups undertaken during 2025/26 relate to audits undertaken in previous financial years. Therefore, the figures being reported in this section will not balance back to the 274 recommendations made for audits completed and issued during 2025/26.

38 first follow ups were completed and issued between 1 April 2025 and 31 May 2026. Out of the 237 recommendations followed up, 153 recommendations (65%) had been fully implemented with only 84 (35%) still being identified as either outstanding or partially implemented.

27 second follow ups were also completed and issued. Out of the 76 recommendations followed up, 39 (51%) had been implemented. 37 (49%) were identified as still being outstanding or partially implemented.

Persona

Internal Audit provides a traded service to Persona. For the financial year, 36 days were allocated in the audit plan, which equated to three, 12-day audits. In addition, first and second follow ups were undertaken and advice and guidance was provided when requested.

Two of the reviews had been finalised by year end. However, work is ongoing on the outstanding review and this is expected to be completed in the first quarter of 2026/27.

Schools

Schools identified with a forecast deficit budget for 2025/26 were considered and a small number of school's were subjected to a full audit. In addition, contingency was built into the plan for any requests by the Director of Education & Skills, or the Director of Finance.

Four primary schools were visited during 2025/26, and three reports have been finalised.

Department for Children and Young People Education and Skills Leadership Team meetings are attended by a representative from the Internal Audit Team, and therefore advice and support can be provided as it is requested.

Summary of non-assurance work

Special investigations

The size and complexity of the Council means that some irregularities are inevitable and therefore, in addition to planned assurance work, a number of special investigations were needed during the year.

In addition, Internal Audit provided advice to Departments regarding suspected irregularities and due to increased activity relating to whistleblowing reports received, the original allocation on the audit plan had to be increased to reflect the increased demand.

Two reports were issued during 2025/26, relating to whistleblowing 0032 & 0039. No recommendations were made within these reports, so no follow up reviews are schedule to be undertaken.

Advice

Internal Audit is most efficient when its advice is utilised to ensure that appropriate controls are incorporated at an early stage in the planning of policy or systems development. This work reduces the issues that will be raised in future audits and contributes to a stronger control environment. During the year advice was requested for a number of issues.

Examples of areas where audit advice and support was given include:

- An internal data breach
- An external data breach affecting three local Councils
- Income collection processes
- The new Crisis & Resilience Fund
- Reconciliation between the Concerto System and Unit 4

Due to the improvements and system upgrades, Internal Audit are also represented on the following groups and attend meetings on a monthly basis:

- Finance Transformation Board
- Procurement Continuous Improvement Group

Work is continuously undertaken to ensure that Departments are aware that they should approach Internal Audit as a consultancy resource and a contingency has been built into the annual audit plan for 2025/26 so that resources are available to meet any consultancy requests.

Certification

Internal Audit can be required to certify grant claims. One grant claim was examined and approved by Internal Audit during 2025/26. This was:

- Bus Operators Grant 2024/25

Effectiveness

This section of the report sets out information on the effectiveness of the service and focuses on compliance with the GIAS and customer feedback.

The Internal Audit service was last subjected to an external quality assessment during October 2024 under the previous standards (PSIAS). The external report and supporting Quality Assurance & Improvement Program (QAIP) was presented at the April 2025 Audit Committee meeting and the QAIP approved. An update to the QAIP was provided to Audit Committee members at the 8 December 2025 meeting that identified that the majority of actions had been implemented. Any actions still outstanding were noted and overdue actions were given new anticipated implementation dates.

In accordance with best practice there is a rigorous internal review of all work undertaken by all staff and the results feed into the staff appraisal process.

Following most audits a "post audit questionnaire" is issued to the relevant managers asking for their views on the conduct of the audit. The questionnaire includes a range of questions covering the audit approach, reporting format, etc. A key feature of the audit role is the need to sometimes be critical of existing or proposed arrangements. There is therefore an inherent tension that can make it difficult to interpret surveys. Post audit questionnaires are not issued when an investigation is undertaken or if the audit is undertaken by an external partner.

In 2025/26, whilst acknowledging that there was still a low response rate (41%) this is a major improvement to the 2024/25 response rate of 14%. The post audit questionnaire responses continued to demonstrate that stakeholders found the audit process to be of value. All feedback was 100% positive and no negative feedback or comments had been received. Examples of the positive feedback are as follows:

"Always find working with the audit team a pleasure, fair and transparent."

"Our main auditor was personable, polite and helpful throughout."

"The report is clear & accurate. I value the findings of the report to assist to make further amendments to the processes to ensure the Team are working as effectively as possible & striving to assist departments to improve compliance across the council."

"Clear audit process identified and planned well."

"The Auditors are always good to work with and both very approachable and professional."

"Fully informed and meetings arranged, before and during. Had to change dates of visit due to ongoing major incident and Audit Team fully accommodating."

"All documentation has been very clear from start to finish, the whole process explained well step by step, followed through, very helpful with any questions and helpful advice given."

It is clearly important for any audit service to keep abreast of best professional practice. The Internal Audit service is fortunate in having strong links with colleagues both within Greater Manchester and nationally. At a regional level there are networking opportunities for auditors specialising in schools and ICT. On a quarterly basis there is also a Chief Auditor meeting for the Northwest region which is also attended. As well as good opportunities for continuing professional development and sharing best practice these activities provide advance information on new developments which can be reflected in the audit plan.

The Authority can be confident that a good quality Internal Audit service continues to be provided.

Governance and Improvements

A significant focus of the Audit Committee's work during the year was its oversight of the Council Improvement Plan, which was developed in response to a statutory recommendation from the external auditor. The proposed action plan was endorsed by the Committee at a special meeting in January 2025 prior to approval by Council for adoption and inclusion on the work plan for the Audit and Overview and Scrutiny Committees respectively ensuring Member oversight of delivery of the action plan.

The Committee received regular progress updates at each meeting and scrutinised delivery across key themes including financial resilience, finance capacity and transformation, governance and compliance, leadership arrangements and estate management. Members challenged progress, capacity and sustainability, and sought assurance that improvements were being embedded. The Leader, Finance Portfolio Holder and Chief Executive also attended several of the Committee meetings to provide additional assurance, for example, with regard to the work of the Member Assurance Group which met weekly throughout the year to discuss progress on key improvement activities.

At the February 2026 meeting, the Committee noted that the majority of improvement actions had been achieved, or were on track, and endorsed the proposal to align future improvement monitoring with established corporate planning and performance arrangements, allowing the Committee to refocus on broader audit and risk activity.

Statement of Conformity

Bury Council Internal Audit performs its work in accordance with its Internal Audit Charter, and the Global Internal Audit Standards issued by The Institute of Internal

Auditors (IIA), including adherence to the Principles for Effective Internal Audit and relevant Performance Standards.
Opinions and actions arising from the review are based on interviews with key staff, evaluation of evidence for key controls and observations made during the assessment of systems and procedures.

The auditors exercised due professional care throughout the engagement and remained alert to indicators that fraud, corruption or bribery may have occurred and consider procedural weaknesses / opportunities that could increase the risk of occurrence. If any concerns were identified, they will have been discussed with management and reflected in the report detail and action plan. The engagements are conducted in accordance with a defined scope and objectives, supported by a structured work program. There are no impairments to the independence and objectivity of assigned auditors in relation to the work that is undertaken. Bury Council Internal Audit maintains a quality assurance and improvement program to ensure ongoing conformance with the Standards.

Public Sector Internal Audit Standards & Internal Audit Development Plan (QAIP)

Following the external assessment against the Public Sector Internal Audit Standards (PSIAS), a Development Plan was prepared to address the improvement actions identified within the review report. The report and the Internal Audit Development Plan for 2025/26 were presented to the Audit Committee in April 2025, with a progess update provided at the December 2025 meeting.

As at 31 March 2026, the majority of improvement actions had been implemented. The following actions remain outstanding and will be carried forward into the Internal Audit Development Plan for 2026/27:

- The Director of Finance to formally seek feedback from the Chief Executive and Audit Committee to support the annual appraisal of the Head of FAIR.
- A training strategy and plan should be developed.
- An Assurance Map for the Council should be developed and documented to identify all of the various sources of assurance utilising the 3 lines of defence model.
- The Internal Audit Manual should be updated to reflect current working practices

Conclusion

The Council continues to operate within a challenging and evolving environment, including ongoing transformation, system changes and organisational restructuring. In this context, it is important that governance, risk management and internal controls remain effective and continue to strengthen.

No system of control can provide absolute assurance against material misstatement / loss or eliminate risk, nor can Internal Audit give that assurance. The work of Internal Audit is intended only to provide reasonable assurance on controls. In assessing the level of assurance to be given, the following has been considered:

- Audit plan work completed between 1 April 2025 and 31 May 2026.
- Any first and second follow-up reviews completed between 1 April 2025 and 31 May 2026 which will include audits from previous financial years where applicable.
- The effect of non-assurance work undertaken during the year.
- The effect of any significant changes in the Authority's systems.

During the period 1 April 2025 to 31 May 2026, 30 audit reports were issued. Positively, 43% of these reports achieved either full or substantial assurance, demonstrating that a significant proportion of areas reviewed had strong and effective controls in place. While 40% of reports were assessed as limited assurance, a further 17% received moderate assurance, highlighting that many areas had a sound control framework with opportunities identified for further strengthening and enhancement. Overall, although 57% of reports fell within the lower two assurance categories, this represents a notable improvement of 10% compared with the 2024/25 position, where 67% of reports were within these categories, demonstrating continued progress in the overall control environment.

The 30 reports contained 274 recommendations, of which only 28 were classified as fundamental and 81 as significant. This means that just 40% of recommendations fell into these higher priority categories, representing a substantial improvement from the previous year where 59% were rated as either fundamental or significant. Encouragingly, there was also a notable increase in merits attention priority recommendations, rising from 59 in 2024/25 to 153 during the period 1 April 2025 to 31 May 2026. This reflects that, in many areas, key controls were already operating effectively, with recommendations focused primarily on enhancing existing arrangements and improving operational efficiency.

A total of 237 recommendations were subject to first follow-up review for audits completed as part of the 2023/24 and 2024/25 audit plans. Positively, 153 recommendations (65%) had been fully implemented at the first follow-up stage, demonstrating a strong commitment by services to addressing agreed actions. The remaining 84 recommendations (35%) were either partially implemented or outstanding, with work continuing to embed improvements.

At second follow-up, 76 recommendations were reviewed, of which 39 (51%) had been fully implemented. Of the 37 recommendations that remained partially implemented or outstanding, 4 had not yet reached their target implementation date, indicating that progress was still ongoing within agreed timescales. Overall, the implementation rate across both follow-up stages was a strong 86%, reflecting continued positive progress in strengthening controls and delivering agreed improvements across services.

We are satisfied that sufficient internal audit work has been undertaken to allow a reasonable conclusion as to the adequacy and effectiveness of the Council's governance, control and risk processes.

Based on the results of the audit work undertaken during the year, including the findings from 30 audit reports, 38 first follow-ups and 27 second follow-ups, there is clear evidence of continued improvement across the Council's control environment. The overall direction of travel is positive, with significant progress being made in addressing key risks and strengthening controls across a number of service areas. While it is considered too early at this stage to provide a moderate assurance conclusion, the Council has demonstrated sustained improvement and a strong commitment to implementing agreed actions. Consequently, the overall conclusion remains one of a **limited assurance**, but with encouraging and measurable progress noted throughout the period. Importantly, the risks facing the Authority are being actively addressed, and there is positive momentum in the implementation of recommendations. Although some long-standing fundamental and significant recommendations remain outstanding, plans are firmly in place to address these through the forthcoming Unit 4 upgrade and associated system improvements, which are expected to deliver further enhancements to the Council's overall control framework during 2026/27.

Outstanding recommendations identified following second follow-up reviews continue to be actively monitored by the embedded GAB through its monthly oversight arrangements. This robust process is helping to identify areas where additional support and focus may be beneficial, ensuring that improvements continue to be driven forward across the Council.

The continued involvement and scrutiny provided by the GAB is making a positive and meaningful contribution to strengthening governance arrangements, promoting accountability, and supporting ongoing improvement across the organisation.

Appendix B

Summary of audits completed during the year and total number of recommendations made

	Audit	Level of Assurance	Report Date	Total No. of Recs	No. of Fundamental Recs
Reports included in annual conclusion for 2025/26					
	Bury Council				
1	Our Lady of Grace RC Primary School	Limited	April 2025	23	5
2	Debtors Invoice Processing	Limited	May 2025	9	3
3	Register of Processing Activities (ROPA)	Moderate	May 2025	4	0
4	Chapelfield Primary School	Substantial	July 2025	11	0
5	Complaints Procedure	Substantial	July 2025	4	0
6	Asbestos – Performance Data Quality	Substantial	July 2025	2	0
7	Legionella – Performance Data Quality	Substantial	July 2025	2	0
8	Bury & Whitefield Jewish Primary School	Limited	July 2025	12	1
9	Recruitment Process	Full	September 2025	4	0
10	Emergency Duty Team	Limited	September 2025	14	3
11	Adult Financial Assessments	Substantial	November 2025	14	0
12	Freedom of Information & Subject Access Requests	Substantial	November 2025	7	0
13	VAT Submissions	Substantial	November 2025	5	0
14	CCTV – Compliance with Code of Practice 2025/26	Full	November 2025	0	0
15	Purchase Card Expenditure	Limited	December 2025	7	2
16	Additional Hours & Overtime Payments – Adult Care	Moderate	December 2025	14	0
17	Care Leavers – Finance Policy	Full	December 2025	1	0
18	Hollins Grundy Primary School	Limited	January 2026	28	6
19	Payroll – Voluntary Deductions	Limited	January 2026	6	1
20	St Andrews C of E Primary School, Ramsbottom	Limited	February 2026	16	1
21	Catering Service provided to Secondary Schools	Limited	April 2026	5	3
22	Creditors – Procurement Deep Dive - Quotations	Limited	April 2026	4	2
23	Revenues Recovery & Enforcement	Limited	April 2026	4	1
24	Housing Services – Complaints Procedures	Full	April 2026	0	0
25	St Andrews C of E Primary School, Radcliffe	Moderate	May 2026	18	0

	Persona				
26	Supported Living – Client Finances	Limited	July 2025	13	0
27	Governance of the Persona Board	Substantial	September 2025	6	0
28	Safeguarding	Substantial	September 2025	11	0
29	The Green Café	Moderate	April 2026	12	0
30	Grundy Day Care Centre	Moderate	May 2026	18	0
	Total			**274**	**28**

Appendix C

Summary of First follow ups issued between 1 April 2025 and 31 May 2026

		Assurance Level	Report Date	Total No. of Recs	Recs Implemented	Recs Outstanding
	Bury Council					
1	Integrated Community Equipment Stores	Moderate	May 2025	5	3	2
2	Main Accounting – Key Controls 23/24	Limited	May 2025	5	5	0
3	Business Rates Billing, Collection & Reliefs	Limited	May 2025	7	3	4
4	IT Asset Management	Limited	May 2025	10	3	7
5	Council Tax – Key Controls 23/24	Substantial	May 2025	1	1	0
6	Rent Collections from Commercial Tenants	Limited	May 2025	8	1	7
7	Income & Bank – Key Controls 23/24	Limited	May 2025	4	2	2
8	Lowercroft Primary School	Limited	June 2025	6	3	3
9	Council Properties leased to Persona	Substantial	July 2025	1	0	1
10	Fire Safety – Performance Data Quality	Substantial	July 2025	4	2	2
11	Leisure Centres – Income System	Limited	July 2025	4	3	1
12	Payroll – Key Controls 23/24	Limited	July 2025	8	7	1
13	Housing – Disrepair Process	Limited	July 2025	6	3	3
14	Section 106 Agreements	Moderate	August 2025	5	2	3
15	Treasury Management – Key Controls 23/24	Substantial	August 2025	3	2	1
16	Gas Safety – Performance Data Quality	Substantial	August 2025	1	1	0
17	St Margaret's C of E Primary School	Limited	August 2025	11	10	1
18	Libraries Income	Moderate	September 2025	6	5	1
19	Electrical Safety – Performance Data Quality	Moderate	September 2025	5	2	3
20	Direct Payments Improvement Plan	Substantial	September 2025	1	1	0
21	Software Licencing Management	Limited	October 2025	4	0	4

22	Chantlers Primary School	Moderate	October 2025	6	6	0
23	Whistleblowing – Bury Business Centre	None Given	November 2025	3	3	0
24	Our Lady of Grace RC Primary School	Limited	December 2025	23	21	2
25	Debtors Invoice Processing	Limited	December 2025	9	4	5
26	Housing Conditions – Damp, Mould and Condensation	Moderate	January 2026	7	3	4
27	Asbestos – Performance Data Quality	Substantial	January 2026	2	1	1
28	Legionella – Performance Data Quality	Substantial	January 2026	2	2	0
29	Register of Processing Activities (ROPA)	Moderate	February 2026	4	2	2
30	Emergency Duty Team	Moderate	February 2026	14	9	5
31	Bury & Whitefield Jewish Primary School	Limited	March 2026	12	8	4
32	Chapelfield Primary School	Substantial	April 2026	11	10	1
33	Complaints Procedure	Substantial	April 2026	4	2	2
34	Recruitment Process	Full	May 2026	4	4	0
	Persona					
35	Property & Building Maintenance	Substantial	May 2025	1	0	1
36	Supported Living – Client Finances	Limited	January 2026	13	6	7
37	Governance of the Persona Board	Substantial	May 2026	6	2	4
38	Safeguarding	Substantial	May 2026	11	11	0
	Total			**237**	**153**	**84**

Appendix D

Summary of Second Follow ups issued between 1 April 2025 and 31 May 2026

		Report Date	No. of outstanding Recs from 1st Follow Up	Recs Implemented	Recs Outstanding
	Bury Council				
1	Care Planning Permissions	April 2025	1	0	1
2	Whistleblowing Allegations	April 2025	2	2	0
3	Creditors – Key Controls 23/24	April 2025	3	3	0
4	Debtors – Key Controls 23/24	May 2025	5	3	2
5	Integrated Community Equipment Stores	July 2025	2	2	0
6	Business Rates Billing, Collection & Reliefs	August 2025	5	4	1
7	Payroll – Key Controls 23/24	September 2025	1	1	0
8	Leisure Centres – Income System	September 2025	1	0	1
9	Fire Safety – Performance Data Quality	September 2025	2	2	0
10	Income & Bank – Key Controls 23/24	October 2025	2	0	2
11	Council Properties leased to Persona	October 2025	1	0	1
12	Section 106 Agreements	November 2025	3	2	1
13	Libraries Income	November 2025	1	1	0
14	Housing – Disrepair Process	November 2025	3	2	1
15	St Margaret's C of E Primary School	December 2025	1	0	1
16	Lowercroft Primary School	December 2025	3	2	1
17	Treasury Management – Key Controls 23/24	December 2025	1	0	1
18	Electrical Safety – Performance Data Quality	January 2026	3	2	1
19	Rent Collections from Commercial Tenants	March 2026	7	4	3
20	IT Asset Management	March 2026	7	2	5

21	Software Licencing Management	March 2026	4	0	4
22	Asbestos – Performance Data Quality	March 2026	1	1	0
23	Debtors Invoice Processing	March 2026	5	1	4
24	Our Lady of Grace RC Primary School	April 2026	2	1	*1
25	Register of Processing Activities (ROPA)	April 2026	2	0	2
	Persona				
26	Property & Building Maintenance	July 2025	1	1	0
27	Supported Living – Client Finances	April 2026	7	2	**5
	Total		**76**	**39**	**37**

- *1 out of 1 has not yet reached its completion date
- **3 out of the 5 have not yet reached their completion date