

COMMITTEE:	Audit and Governance Committee
MEETING DATE:	16 June 2026
BY:	Service Manager (Temporary) – Internal Audit
REPORT TITLE:	Internal Audit Report – June 2026
REPORT STATUS:	Public

1 PURPOSE OF REPORT

- 1.1 To inform the Audit and Governance Committee of Internal Audit reports issued since the last meeting of the Committee, provide details of Internal Audit's follow-up work undertaken and provide an update on progress made against the 2025/26 annual audit plan.

2 RECOMMENDATIONS

Members are recommended to:

- 2.1 Note the main findings and recommendations from the Internal Audit reports issued during the period from April 2026 to June 2026 as contained in Appendix 1;
- 2.2 Note the findings from Internal Audit's follow-up work;
- 2.3 Note Internal Audit's progress against the annual audit plan for 2025/26 as set out in Appendix 2.

3 BACKGROUND

- 3.1 Since the last meeting of the Committee final reports have been issued in respect of the audits of the Edinburgh Innovation Hub and Employee Performance Management. For both audits, the reviews provide management with **reasonable** assurance.
- 3.2 The main objective of the audits was to ensure that the governance, risk management and internal controls in place were operating effectively. A

summary of the main findings and recommendations from the Edinburgh Innovation Hub and Employee Performance Management audits can be found in Appendix 1.

- 3.3 Internal Audit follows-up on recommendations made in previously issued audit reports to ensure that they have been implemented as agreed by Management. Detailed spreadsheets are maintained to monitor progress being made and this report provides a summary of the current status for two audits that were reported in 2024/25. Our findings are detailed below:

Housing Voids

- 3.4 The Internal Audit report on Housing Voids was issued in March 2025 and provided Reasonable Assurance. Our follow-up review has confirmed that of the 13 recommendations made, nine recommendations have been fully implemented and actions to implement the remaining four recommendations are currently ongoing.

Sickness Absence and Monitoring

- 3.5 The Internal Audit report on Sickness Absence and Monitoring was issued in June 2025 and provided Reasonable Assurance. Our follow-up review has confirmed that of the six recommendations made, four have been fully implemented, one is partially complete (and will be implemented in full by the end of June 2026), while for the remaining recommendation there has been a change to the original agreed action and alternative arrangements are in place for monitoring sickness absence levels and working with service areas.

Progress Report 2025/26

- 3.6 A progress report attached as Appendix 2 is prepared to assist the Committee in their remit to evaluate Internal Audit's work and measure progress against the revised annual audit plan for 2025/26.

4 POLICY IMPLICATIONS

- 4.1 None

5 RESOURCE AND OTHER IMPLICATIONS

- 5.1 Finance: None unless noted in the reviews.
- 5.2 Human Resources: None unless noted in the reviews.
- 5.3 Other (e.g. Legal/IT): None unless noted in the reviews

- 5.4 Risk: With the implementation of the audit recommendations noted in the follow-up activity, risks in these areas have been reduced.

6 INTEGRATED IMPACT ASSESSMENT

- 6.1 ***Select the statement that is appropriate to your report by placing an 'X' in the relevant box.***

An Integrated Impact Assessment screening process has been undertaken and the subject of this report does not affect the wellbeing of the community or have a significant impact on: equality and human rights; tackling socio-economic disadvantages and poverty; climate change, the environment and sustainability; the Council's role as a corporate parent; or the storage/collection of personal data.

or

The subject of this report has been through the Integrated Impact Assessment process and impacts have been identified as follows:

7 APPENDICES

- 7.1 Appendix 1: Executive Summary of Internal Audit Reports April 2026 to June 2026.

Appendix 2: Internal Audit Progress Report 2025/26.

8 BACKGROUND PAPERS

- 8.1 Approved Revised Internal Audit Plan 2025/26, September 2025 Audit and Governance Committee.

9 AUTHOR AND APPROVAL DETAILS

Report Author(s)

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Date	08 June 2026

Head of Service Approval

Name	Stuart Allan
Designation	Service Manager (Temporary) – Internal Audit
Confirmation that IIA and other relevant checks (e.g. finance/legal) have been completed	Confirmed
Approval Date	08 June 2026

Appendix 1: Executive Summary: Edinburgh Innovation Hub

Conclusion: Reasonable Assurance

Appropriate governance arrangements are in place for the Edinburgh Innovation Hub Joint Venture between East Lothian Council (ELC) and Queen Margaret University (QMU). Considerable work has been carried out over many years to establish the Joint Venture with a strong legal and governance structure, and there has been regular reporting to both Council Members and Management on the progress being made in the delivery, operation and management of the Innovation Hub and the wider Edinburgh Innovation Park, including consideration of project timescales and the Council's financial commitment. It is however important to ensure that all key risks to the Council from the Edinburgh Innovation Hub are identified, recorded, managed and monitored, which will include risks relating to the operational stage of the Innovation Hub and wider risks arising from the Council's participation in the Joint Venture with QMU.

Background

East Lothian Council (ELC) and Queen Margaret University (QMU) developed in partnership the Edinburgh Innovation Hub, with the aim of driving company growth, supporting and developing existing businesses and creating sustainable new businesses. It is intended that the Hub will be a catalyst for the subsequent development of a wider Edinburgh Innovation Park, which aims to create a nationally significant centre of knowledge, exchange, innovation and high value business growth. Key reported project milestones in the development of the Hub include:

- March 2023 – Detailed design of the Edinburgh Innovation Hub is completed.
- November/December 2023 – Two tenders received and the contract is awarded to Heron Bros. Ltd.
- January 2024 – Construction works commence.
- April 2025 – Hub Director commenced work (since redesignated Hub Chief Executive).
- November 2025 – Completion and successful handover of the Hub and first tenant takes occupation.

Summary of findings & recommendations

The following key findings and recommendations are highlighted, which have been **agreed by Management**:

- There is a need to ensure that all key risks relating to the Council from the Innovation Hub are identified, recorded, monitored and regularly reviewed. This should include risks relating to the operational stage of the Hub and wider risks arising from the Council's participation in the Joint Venture. *Management have confirmed that all key risks will be identified and recorded by **September 2026**, with ongoing monitoring and review.*
- To enhance scrutiny arrangements within the Council, a report covering the governance and financial aspects of the Edinburgh Innovation Hub Joint Venture should be presented to the Audit and Governance Committee on an annual basis. *Management have confirmed that a report will be presented to the Audit and Governance Committee in **June 2026** and on annual basis thereafter.*

Recommendation Summary

Recommendations Grade	High	Medium	Low	Total
Current Report	-	2	-	2
Prior Report (Nov 2022)	-	3	-	3

Materiality

The Edinburgh Innovation Hub is a flexible 7,200 sqm GIA state-of-the-art Hub, in a prime strategic location next to the Queen Margaret University (QMU) campus. The Hub has been created to establish and grow a new innovation cluster and support high-value business creation and growth.

Headlines

Objectives	Conclusion	Comments
<p>1. Appropriate operational governance and company structures, and reporting arrangements, are in place for the Innovation Hub and there is appropriate Council representation within these structures.</p>	<p>Reasonable</p>	<p>Considerable work has been carried out over many years to establish the Joint Venture with a strong legal and governance structure, and appropriate governance arrangements are in place. East Lothian Council (ELC) and Queen Margaret University (QMU) are 50/50 shareholders in the Joint Venture and are equally represented at Board level. The key decision making company (the “main Board”) is Edinburgh Innovation Park Joint Venture Company Limited. The company has four Directors, two from QMU and two from ELC – the Council Leader and Council Chief Executive. With the Hub now operational, there is an opportunity to ensure that the wider strategic opportunities arising from the Edinburgh Innovation Hub are fully realised, both in terms of the Edinburgh Innovation Park and in respect of the Council’s key objectives of delivering sustainable and inclusive economic growth, developing training facilities and creating new jobs. We are advised that a number of workstreams are in place to harness these, which will continue to be developed on an ongoing basis.</p>
<p>2. There is appropriate regular reporting on the progress being made in the delivery, operation and management of the Innovation Hub and the wider Edinburgh Innovation Park, including consideration of project timescales and the Council’s financial exposure and commitments.</p>	<p>Reasonable</p>	<p>There has been regular reporting on the progress being made in the delivery, operation and management of the Edinburgh Innovation Hub and the wider Edinburgh Innovation Park, including consideration of project timescales and the Council’s financial commitment, and Council approval has been given where required at all key stages of the Innovation Hub Joint Venture. This includes regular reporting to Council, Members’ Library and Management on the progress being made, and on key reported project milestones. With the Hub now in an operational phase, and given its status as a key Joint Venture of the Council, to enhance scrutiny arrangements there is a need to ensure appropriate reporting to the Council’s Audit and Governance Committee, covering both the governance and financial aspects of the Edinburgh Innovation Hub.</p>
<p>3. Appropriate monitoring and assurance arrangements are in place for the Edinburgh Innovation Hub and key financial, operational and reputational risks to the Council are being identified, managed and transparently reported.</p>	<p>Reasonable</p>	<p>The Council’s Development Risk Register includes a risk on “Financial risks to the Innovation Hub EIP” with detailed control measures recorded, and we note that this risk has recently been updated. Going forward however it is important to recognise that while the Joint Venture offers many opportunities to the Council, there are also risks to the Council that require to be identified, recorded, managed and monitored. These may include both risks relating to the operational stage of the Innovation Hub (e.g. impact of low occupancy levels) and wider risks (e.g. financial, governance and reputational) arising from the Council’s participation in the Joint Venture with QMU.</p>

Areas where expected controls are met/good practice

No.	Areas of Positive Assurance
1.	<p>The Council has approved a number of reports which have developed the legal and administrative structure required to make progress towards the development of the Innovation Hub. On 27 October 2020, the Council approved a private report “Commercial Heads of Terms between ELC and QMU for the Delivery of the Innovation Hub and Park”. The report set out eight key principles to signpost the detailed discussions that would be needed between ELC and QMU, to allow both parties to agree the commercial aspects of the delivery of the Innovation Hub and the wider Edinburgh Innovation Park. The Full Business Case for the Innovation Hub was approved by the Joint Committee of the ESES City Region Deal on 4 June 2021 and on 22 February 2022, a report was presented to Council who approved the Joint Venture Structure.</p>
2.	<p>The key decision making company (the “main Board”) is Edinburgh Innovation Park Joint Venture Company Limited. The company has four Directors, two from QMU and two from ELC – the Council Leader and Council Chief Executive. Regular Board Meetings are held and annual audited accounts are prepared. Three other companies are in place, including the Operating Company (Edinburgh Innovation Park Hub Operating Company Limited) which are in effect subsidiaries of the Joint Venture Company.</p>
3.	<p>The Hub commissioned an independent overview assessment of the governance arrangements for the Operating Company, which reported in July 2025, and a number of actions have been taken to implement the report’s recommendations, including to ensure independent and expert strategic leadership.</p>

Recommendation Grading/Overall Opinion Definitions

Recommendation	Definition
High	Recommendations relating to factors fundamental to the success of the control objectives of the system. The weaknesses may give rise to significant financial loss/misstatement or failure of business processes.
Medium	Recommendations which will improve the efficiency and effectiveness of the existing controls.
Low	Recommendations concerning minor issues that are not critical, but which may prevent attainment of best practice and/or operational efficiency.
Levels of Assurance	Definition
Substantial Assurance	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.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, noncompliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance	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 Assurance	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.

Executive Summary: Employee Performance Management

Conclusion: Reasonable Assurance

There are currently mixed practices across service areas in relation to Employee Performance Management, and there is an opportunity to consider whether alternative approaches may better meet the Council's needs moving forward. A review of the Performance Review and Development (PRD) process should be undertaken, with clearly defined expectations in respect of the completion of PRDs or other agreed processes, alongside the implementation of review and oversight arrangements to monitor the completion and effectiveness of these processes.

Background

Employee Performance Management is the systematic, ongoing process through which the Council aligns individual employee objectives with the broader goals of the authority to improve effectiveness, accountability and service delivery. This approach ensures that employees understand what is expected of them, how their role contributes to Council priorities and the support available to help them achieve and maintain required standards. A Managing Employee Performance Policy has been in place since 12 November 2014, following formal approval by Cabinet, and identifies Performance Review and Development (PRD) as one of several key mechanisms for managing employee performance, alongside recruitment and selection processes and regular supervision. The policy also sets out the Council's approach when an employee does not meet the necessary standards of work for their job, or demonstrate the appropriate behaviours expected of an employee of the Council.

Summary of findings and recommendations

The following key findings and recommendations are highlighted, which have all been **agreed by Management**:

- The Council does not currently have an end-to-end, holistic approach to managing employee performance across the organisation. *Management has confirmed that a review of the Council's approach to employee performance management will be undertaken **by February 2027**.*
- The arrangements in place for completing PRDs (Performance Review and Development) require review – a number of service areas had not completed PRDs for employees in one or more of the financial years 2023/24 and 2024/25, indicating gaps in the formal performance review process. In addition, within service areas where PRDs were completed, formal mid-year reviews had not been undertaken, and PRD documentation was not always signed and dated. *Management advised that PRDs will be considered as part of the wider review of employee performance management, including the development of guidance setting out roles, responsibilities and minimum requirements, **by February 2027**.*
- There was a lack of effective arrangements in place for monitoring the management of employee performance across the Council, including oversight of PRD completion, increasing the risk that staff performance and development are not managed appropriately or consistently. *Management has confirmed that the monitoring and reporting of agreed processes will be included in the review to be undertaken **by February 2027**.*
- The effective performance management module within the leadership development programme should be fully developed and implemented. *Management has agreed that the module will be refined, completed and integrated into the leadership development programme **by December 2026**.*

Recommendation Summary

Recommendations Grade	High	Medium	Low	Total
Current Report	-	7	-	7
Prior Report	N/A	N/A	N/A	N/A*

* No prior report exists for Employee Performance Management.

Materiality

In 2024, a total of 1,058 employees completed the Employee Engagement Survey, and 59% stated that they had a personal/professional review within the past 12 months. In 2023, 1,170 employees participated in the survey, with 55% reporting that a review had taken place in the previous 12 months.

Headlines

Objectives	Conclusion	Comments
1. Adequate policies, procedures and guidance are in place for the effective administration of employee performance management.	Reasonable	The Council does not currently have an end-to-end, holistic approach to managing employee performance across the organisation, and existing arrangements, including PRDs (Performance Review and Development) require review to ensure they continue to meet the Council's needs moving forward. A Managing Employee Performance Policy has been in place since 12 November 2014, following formal approval by Cabinet. In addition, guidance to support line managers and employees with PRDs, along with a range of supporting forms, is available on the Council's intranet. In 2023, a working group of managers developed three versions of the PRD form, which were further revised in 2025.
2. Employee performance is reviewed in accordance with the policy requirements, including the timely completion of PRDs.	Limited	We selected a sample of 15 service areas and assessed the extent to which employee performance was managed, including the completion of PRDs. We found that the arrangements in place for completing PRDs require review – a number of service areas had not completed PRDs for employees in one or more of the financial years 2023/24 and 2024/25. In addition, within service areas where PRDs were completed, formal mid-year reviews had not been undertaken, and PRD documentation was not always signed and dated. For front-line services where PRDs were not completed, we were advised that regular supervision, ongoing discussions and one-to-one engagement takes place, although this is not always documented.
3. Adequate arrangements are in place for monitoring the management of employee performance, including oversight of the completion of PRDs.	Limited	We assessed the arrangements in place for monitoring the management of employee performance and reporting on PRD completion. We were informed that some service areas have a mandatory requirement for PRDs and regular supervision (e.g. Children's Services), while others have developed their own formats and forms to promote uptake. However, there was a lack of effective arrangements in place for monitoring employee performance management across the Council, including oversight of PRD completion, to ensure that staff performance and development are managed appropriately and consistently. The only available information on PRD completion rates relates to staff who participate in the Employee Engagement Survey.
4. Appropriate action is taken when employees do not achieve their targeted objectives.	Reasonable	For the sample of 15 areas reviewed, only one service area reported an employee being subject to current performance management action. HR advised that documentation relating to formal performance management cases is retained in Civica and that HR Advisers keep records of all engagements regarding poor performance. However, HR does not currently maintain a central record of performance management cases and are unable to produce a report from iTrent to identify such cases.
5. Appropriate training is provided to support staff in effectively managing employee performance.	Reasonable	The Managing Employee Performance Policy is available on the intranet, along with guidance on PRDs and a range of supporting forms. Staff do not currently receive formal training on employee performance management, with the PRD process referenced only within the employee induction checklist. A new Development Officer has recently joined the Council and is currently formulating a leadership development programme. As part of this programme, a module on effective performance management is being incorporated. The PRD process, which represents one element of effective performance management, will form part of this module for managers.

Areas where expected controls are met/good practice

No.	Areas of Positive Assurance
1.	A Managing Employee Performance Policy has been in place since 12 November 2014, following formal approval by Cabinet. The policy was reapproved with amendments in May 2015, after further consultation with the Joint Trade Unions.
2.	Guidance to support line managers and employees with PRDs, along with a range of supporting forms, is available on the Council's intranet.

Recommendation Grading/Overall Opinion Definitions

Recommendation	Definition
High	Recommendations relating to factors fundamental to the success of the control objectives of the system. The weaknesses may give rise to significant financial loss/misstatement or failure of business processes.
Medium	Recommendations which will improve the efficiency and effectiveness of the existing controls.
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No Assurance	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.

SERVICE AREAS	CURRENT PROPOSED AUDIT ASSIGNMENTS FROM RISK ANALYSIS	CURRENT PROGRESS
<p>Council Resources</p>	<p>Transformation Projects: Continue ongoing support and involvement in stage gate processes and consider specific reviews of control process adjustments resulting from implementation of the new finance system. (Inherent Risk Assessment: High)</p> <p>Cybersecurity: Interim review of Password security and incident management completed with a further review of Cybersecurity in line with Global Internal Audit Standards topical requirements on Cybersecurity. (Inherent Risk Assessment: High)</p> <p>Employee Performance Management: Review assurance that the council has adequate staff performance management processes in place within Council Personal review and Development processes to ensure compliance best practice and appropriate feed through to further appropriate Performance Management Processes. (Inherent Risk Assessment: High)</p>	<p>Transformation projects have been reviewed in previous periods, including Internet system replacement project stage gate review, Finance Systems Replacement Project ongoing.</p> <p>Cybersecurity – At Draft Report Stage</p> <p>Employee Performance Management – Complete</p>
<p>Place (Infrastructure, Housing, Development, Communities & Partnerships)</p>	<p>Planning Decision Notices: Provide assurance that best practice fleet management practices have been implemented across the Council and that fleet planning provides a sustainable best value. (Inherent Risk Assessment: High)</p> <p>Housing Rents: Assurance that housing rental charges are being set in accordance with Council Policy and regulatory best practice and that Governance and Control processes are in place in association with this process. (Inherent Risk Assessment: High)</p> <p>City Deal Innovation Hub: Provide assurance that the operational governance structures are in place and operating to ensure appropriate control and risk management for the Council investment in this project and to manage the expected delivery of outcomes. (Inherent Risk Assessment: High)</p> <p>Commercial Rents: Review the processes for ensuring that commercial rents are set collected and recovered in accordance with best practice and Council Income Policies to ensure best value. (Inherent Risk Assessment: Medium)</p>	<p>Planning Decision Notices – Complete</p> <p>Housing Rents delayed by revenues team resourcing</p> <p>Edinburgh Innovation Hub – Complete</p> <p>Commercial Properties – Complete</p>

SERVICE AREAS	CURRENT PROPOSED AUDIT ASSIGNMENTS FROM RISK ANALYSIS	CURRENT PROGRESS
Education & Children's Services	<p>School Transport: Provide assurance that School Transport provision is being planned and provided for in accordance with Council Policy and appropriate legislation/ regulation, that routes are planned, procured and improved to provide best value to the Council. (Inherent Risk Assessment: High)</p> <p>PPP Contract Management: Provide assurance that the Council PP contracts are being managed effectively to ensure that services are being provided effectively and actions resulting in additional fees appropriately reviewed and authorised, and payments are being accurately made. (Inherent Risk Assessment: High)</p> <p>Early Years: Provide assurance on the appropriate planning of expenditure for development of appropriate provision of early years education in compliance with the appropriate legislation, regulations and guidance. (Inherent Risk Assessment: Medium)</p>	<p>School Transport – Complete</p> <p>PPP Contract Management – not started</p> <p>Early Years proposed to delay until December 2026 due to current service reviews and replace with East Lothian Mid-Market Homes from 2026/27 plan (currently in progress).</p>
Adult Social Work	<p>Care at Home: Review the Control processes in place to ensure that best value is being achieved in the utilisation of care at home provision from external providers and in house provision, and the control processes are in place to ensure that appropriately qualified staff are available to meet identified needs. (Inherent Risk Assessment: High)</p> <p>Direct Payments – Self Directed Support: Review the Control processes in place to ensure as much as regulation allows that needs are met through provision of self-directed support appropriate council processes that ensure appropriate, timely and accurate payments. (Inherent Risk Assessment: High)</p>	<p>Care at Home – In Progress</p> <p>Direct Payments – Self Directed Support – Complete</p>
ALEO's (Arm's Length External Organisations)	<p>Enjoy Leisure: Establish if Enjoy Leisure has appropriate Governance and Assurance Processes in place that provide assurance to the council that risks are being properly managed within the organisation, and that the Council has appropriate processes in place to ensure appropriate risk management of the Council risks within the transactions provided and the arrangements in relation to use of Council assets. (Inherent Risk Assessment: High)</p>	<p>Enjoy Leisure – Complete</p>

SERVICE AREAS	CURRENT PROPOSED AUDIT ASSIGNMENTS FROM RISK ANALYSIS	CURRENT PROGRESS
Miscellaneous Grants	Internal Audit are currently undertaking annual audits of the Tyne and Esk Communities Development Fund . (Inherent Risk Assessment: Low)	Complete
SHR Annual Assurance Statement	Work required to provide assurance on the regulatory requirements set out in the Scottish Housing Regulators (SHR) Chapter 3 of the Regulatory Framework. (Inherent Risk Assessment: Low)	Complete
Fraud & Irregularity	Internal Audit will assist in investigations of suspected fraud or irregularity to support the 1 FTE of Counter Fraud Officer availability over the next year when required.	Support being provided when necessary.
National Fraud Initiative (NFI)	Time has been allocated for providing some assistance to the Corporate Fraud Officer in reviewing the NFI matches in particular the Creditors matches.	Review of 2024/25 NFI matches complete
Integration Joint Board	Time has been allocated for work that will be undertaken by Internal Audit for the East Lothian Integration Joint Board (IJB). A separate audit plan will be prepared which will be presented to the IJB Audit and Risk Committee for approval.	Audit Plan Partially Complete
Review of Previous Year's Work	Internal Audit will review the outcome of our previous year's work to ensure recommendations have been actioned as agreed and that risks accepted by Management have been properly managed.	Follow-ups as reported to A&G Committee.
Attendance at Stocktakes	Internal Audit will attend the year-end stocktakes at Property Maintenance (PM), Roads and Waste Services. We will review the final stock sheets.	March 2026 – Attended PM stocktake only.

SERVICE AREAS	CURRENT PROPOSED AUDIT ASSIGNMENTS FROM RISK ANALYSIS	CURRENT PROGRESS
Annual Governance Statement	Completion of the activities to assist with the CLT review of Governance and the administration of Governance Information to provide a draft Annual Governance Statement for consideration by the Audit & Governance Committee and inclusion in the draft accounts.	Work with Head of Corporate Support and Monitoring Officer on revised processes.
Audit & Governance Committee Annual Review	Assist the Chair and Audit & Governance Committee Members with the completion of the Annual review of the Committee in line with the CIPFA Statement and best practice	Complete
Annual Planning	Complete the review of Risk Assessment processes, identification of key risk areas assessment against the audit universe and identification of the links between the Council Objectives and the Internal Audit work for the 2026/27 annual audit plan.	Complete

Key:

- Complete**
- In Progress/Partly**
- Delayed**

SA 08/06/26